

NOTICE INVITING e-TENDER

TENDER NOTICE NO:BARC (T)/NRB/INRPO/SWMF-39/2022/178Date: 25/07/2022

1. On line item rate tender in two parts i.e. Part A – Documents related to eligibility criteria and Part B – Financial Bid are hereby invited through **e-Tendering mode** on behalf of the President of India by Project Manager, INRPO, Nuclear Recycle Board, Bhabha Atomic Research Centre for the following work from eligible bidders on approved list of CPWD, MES Railways, State PWDs Public Sector Undertakings of Central or State Governments/ Central Autonomous bodies or those having adequate experience and capabilities to execute similar works of such magnitude.
- i) Name of Work : “Civil Works of Fire Hydrant System at SWMF BARC Tarapur.”
- ii) Location of Work : BARC Plant site
- iii) Estimated Cost : Rs. 2,79,00,000/- (**Rupees Two Crore Seventy-Nine Lakhs Only**)
- iv) Earnest Money Deposit (EMD) : Rs. 5,58,000 (**Rupees Five Lakh Fifty-Eight Thousand Only**)

Note : Earnest Money in original to be submitted preferably in the form of Fixed Deposit Receipt issued by Scheduled Bank / Demand Draft / Banker’s Cheque of a Scheduled Bank, issued in favor of Pay and Accounts Officer, PREFRE BARC, Tarapur payable at Boisar, Maharashtra.

A part of Earnest Money is acceptable in the form of Bank Guarantee also. In such case minimum 50% of the Earnest Money or 20.00 Lakhs, whichever is less, shall be in the form prescribed above and balance can be accepted in the form of Bank Guarantee issued by a Scheduled Bank as per Appendix ‘A’ of Tender Part ‘A’. The bank guarantee submitted as a part of Earnest Money Deposit shall be valid for a period of six months or more from the date of submission of the tender. The Earnest Money deposited along with the bid shall be returned after receiving the Performance guarantee (after confirmation).

- v) Cost of Tender Document : **Nil**
- vi) Tender Processing Fee : **Rs.0/-**
- vii) Period of completion : **Twelve (12) Calendar months**
- viii) Dates of availability of Documents for download : From **04/08/2022(15.00Hrs.)** till the last date and time of submission of online bid on website <https://eprocure.gov.in/eprocure/app>. **NIT is also available on website www.barc.gov.in for view only.**
- ix) Date & Location of Pre-bid meeting : **N.A.**
- x) Period for online submission of tenders : **From 16/08/2022(10.00Hrs.) to 26/08/2022 (15.00Hrs.)**

- xi) Date and time of online opening of Part A : **29/08/2022(15:00 Hrs.)**
- xii) Date of opening of Part B of qualified bidders : Will be notified at a later date on <https://eprocure.gov.in/eprocure/app>.

Information, Eligibility Criteria, Conditions and Instructions

Information:

2. Tender document is prepared in two parts viz. Part 'A' (Documents related to eligibility criteria) and Part 'B' (Financial Bid). Part 'A' consists of Documents related to eligibility criteria viz. Section I – Notice Inviting e – Tender (English & Hindi versions), Section II – Form of Agreement and General Rules and Directions for the guidance of bidders, Memorandum, Section III – General Conditions of Contract, Additional conditions, Section IV – Special Instructions to bidders, Section V – Technical Specifications, Section VI – List of Tender Drawings, Section VII – Proforma of Schedules. Part 'B' (Financial bid) consists of Schedule 'A' – Schedule of Quantities and Rates.

The bidders must have Class-III digital signature certificate. To participate in the tender, Prospective Bidders are required to Login in the Home page of the website <https://eprocure.gov.in/eprocure/app> with their **User ID / Password and Class III Digital Signature Certificate**.

Prospective Bidders are required to download the **excel format** Price Bid and fill the **excel document** and upload the same **without renaming** it. Please refer Help Manual for submission of Tender / contact Help Desk as per NIT.

A set of tender drawings (Section VI) for the mentioned works will be made available to the bidder only for inspection in the office of Project Manager, INRPO, NRB, BARC, up to a working day before the last day of submission of tender and bidders, if required can come personally to study the drawings and the same shall not be available on the website.

Prospective bidder or his authorized representative shall bring photo identification like Passport, Voter's Identity Card, Driving License; PAN card for entry into BARC premises which is a restricted place. Prior intimation on phone or email shall have to be taken by the bidder so as to arrange entry to NRB, BARC, Tarapur.

All the above documents will form part of Agreement after award of work to the successful bidder.

Initial Eligibility Criteria:

3. The bidder should have the following:
- (a) Registration in Appropriate Class of bidders, if any.
 - (b) Bank Solvency Certificate of a Scheduled Bank for a minimum of **Rs. 111.60Lakh** and should not be older than one year from the date of opening of tender.
 - (c) Average Annual Financial Turnover should be at least **Rs. 279.00 Lakh**, during the immediate last three consecutive financial years ending **31st March 2021** This should be

duly audited by a registered Chartered Accountant (Scan copy of certificate from Chartered Accountant to be uploaded). Year in which no turnover is shown, would also be considered for working out the average.

- (d) Should not have incurred any loss in more than two years during last five years ending **31st March 2021** This should be duly certified and audited by registered Chartered Accountant.
- (e) Carried out similar works during last 7 years.
- (f) The bidder should own constructions equipment as per list required for the proper and timely execution of the work. Else, he should certify that he would be able to manage the equipment by hiring etc. and submit the list of firms from whom he proposes to hire.
- (g) The bidder should have sufficient number of Technical and Administrative employees for the proper execution of the contract.
- (h) Copy of valid GST Registration Certificate.
- (i) Copy of Permanent Account Number (PAN) Card.
- (j) PF Registration Number.
- (k) TDS Certificate for proof of value of work executed for various clients.
- (l) Bidder shall furnish a declaration that he has not been debarred from tendering by any Govt. Department /Public Sector Enterprise in last 7 years. In case the bidder is debarred, they should declare the details of debarment and submit copy of the order of debarment. The competent authority will decide on qualification of the bidder based on the merits of the case.
- (m) Experience of having successfully and satisfactorily completed similar works in all respect (based on certification of performance as main contractor by client of the works) during last Seven (07) years ending the previous day of last date of submission of tender. Works in Joint Ventures shall not be considered.
- (n) The bidder should be “Class-I Local Supplier” as defined in Public Procurement (Preference to Make in India), Order-2017, Order No. “P-45021/2/2017-B.E. –II, Revision, dated 16/09/2020 and as amended from time to time.

4. The bidder should have satisfactorily completed (based on certification of performance by client of the works)

- i) **3 (Three)** similar works, each of value not less than 40% of the estimated cost(**Rs. 111.60 Lakh**), or
- ii) **2 (Two)** similar works, each of value not less than 60% of the estimated cost(**Rs. 167.40Lakh**), or
- iii) **1 (One)** similar work of value not less than 80% of estimated cost(**Rs. 223.20 Lakh**)
- iv) In case the estimated cost is more than 20 Crore, in addition to the above, one completed work of any nature (either part of above works or a separate one) costing not less than the amount equal to 40% of the estimated cost with some Central Government Department/State Government Department/Central Autonomous Body/State Autonomous Body/Central Public Sector undertaking/State Public Sector Undertaking/ City Development Authority/ Municipal Corporation of City formed under any Act by Central/State Gov. and published in Central/State Gazette

During the last 7 (Seven) years ending on the previous day of last date of submission of tender and if the eligible similar works are not carried out in Central Government Department / State Government Department / Public Sector Undertaking of Central or State Governments / Central Autonomous Bodies, TDS certificates should be produced by bidder for the same.

5. For the purpose, 'cost of work' shall mean gross value of the completed work including the cost of materials supplied by the Govt./ Client, but excluding those supplied free of cost. For the purpose of this clause, 'Similar Work' means **“Those who have carried out civil construction/RCC works in India.”**The similar works should be a work executed in India. The value of joint venture work is not acceptable.
6. The value of executed works shall be brought to the current costing level by enhancing the actual value of work at simple rate of 7% per annum, calculated from the date of completion to the last date of submission of bid.
7. The bidding capacity of the bidder applicable should be equal to or more than the estimated cost of the work put to tender. The bidding capacity shall be worked out the following formula:

$$\text{Bidding Capacity} = [A \times N \times 2] - B$$

Where,

A = Maximum turnover in works executed in any one year during last five years taking into account the completed as well as works in progress. **The value of completed works shall be brought to current costing level by enhancing at a simple rate of 7% per annum.**

N = Number of years prescribed for completion of work for which bids have been invited.

B= Value of existing commitments and on-going works to be completed during the period of completion of work for which bids have been invited.

8. Even though any bidder may satisfy the above requirements, he would be liable to disqualification, if:
 - (i) bidder has made misleading or false representation or deliberately suppressed the information in the forms, statements and enclosures required in the eligibility criteria document,
 - (ii) bidder has record of poor performance such as abandoning work, not properly completing the contract or financial failures/weaknesses etc.
 - (iii) bidder has involved in any malpractices or fraudulent activities with the purpose of getting an unfair advantage.
 - (iv) If any adverse input received against bidder from DAE Security.
9. Bidder should be a registered firm/company in India. Joint ventures and/or Consortiums are not acceptable.

Conditions:

10. After opening of Part 'A' of tender Competent Authority may constitute an inspection team which may visit selected work sites of ongoing / completed works of the bidders to evaluate the capability of the bidders based on the following: -
 - a) Financial capability and their turnover during the last 5 years.
 - b) Technical capabilities of the company in the light of subject work.
 - c) Nature of works executed by the bidder during last 7 years.
 - d) Organizational structure of the company.
 - e) Necessary Resource required by company to carry out the subject work.
 - f) Time & quality consciousness.
 - g) Tendency of the company with regard to making extraneous claims and disputes.
 - h) Site planning ability.

- i) Tendency of the company to award the work on back to back / subletting.
- j) Nature of debarment of the bidder (if any) by any government department/public sector enterprises.

Evaluation of documents related to eligibility criteria: This will be done in line with Annexure-1 of Appendix-20 of CPWD Works Manual 2014 before opening the financial bid based on eligibility criteria referred in NIT.

Financial evaluation of bids: The date of opening of Financial Bid shall be conveyed to the bidders whose Part-A (Documents related to eligibility criteria) is found satisfactory to the department and Part-B (Financial Bid) of such bidders only shall be opened.

The estimated cost of work indicated is only approximate and the contractor shall workout the rates in detail.

- 11. The applicant should also produce an affidavit in original before opening of part B of tender along with the bid in the following format on Rs.100 stamp paper attested by a Public Notary:

“I/We undertake and confirm that eligible similar work(s) has/have not been got executed through another contractor on back to back basis. We confirm that the company is not under liquidation. Further we have understood that, if such a violation comes to the notice of Department, then I/We may be debarred for tendering in NRB, BARC Contracts in future.”

ALSO

“I have read the clause in Annexure-I regarding restrictions on procurement from a bidder of a country which shares a land border with India and on sub-contracting to contractors from such countries; I certify that this bidder is not from such a country or, if from such a country, has been registered with the Competent Authority and will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority. I hereby certify that this bidder fulfils all requirements in this regard and is eligible to be considered. (Where applicable, evidence of valid registration by the Competent Authority shall be attached.)”

- 12. No modifications in the tender shall be allowed after opening Part ‘A’.
- 13. Tenders with any condition including conditional rebate shall be rejected. However, tenders with unconditional rebate will be accepted.
- 14. If any information furnished by the applicant is found to be incorrect, they shall be liable to be debarred from tendering/ taking up works in BARC in future and the Government shall without prejudice to any right or remedy, be at liberty to forfeit the Earnest Money absolutely. Further, if such a violation comes to the notice of Department before start of the work, the Engineer-in-charge shall be free to **forfeit** the entire amount of Earnest Money Deposit/Performance Guarantee.
- 15. The time allowed for carrying out the work will be reckoned from the 15th day from the date of issue of work order or actual date of start of work whichever is earlier.
- 16. Tender shall be kept valid for **180 days** from the Last date of closing of online submission of tenders. If any bidder withdraws his tender within the validity period and before award of work whichever is earlier or makes any modifications in the terms and conditions of the tender which are not acceptable to the department, then the Government shall without prejudice to any right or remedy, be at liberty to forfeit 50% (Fifty Percent) of the Earnest

Money absolutely. Further, the bidder shall not be allowed to participate in the re-tendering process of the work.

17. In case the last date opening of tender is declared as holiday, the date shall be treated as postponed to the next working day, correspondingly.
18. The prospective bidder should upload scanned copy of the EMD documents such as FDR/DD/BC/BG as described in 1(iv) and original(s) shall be submitted at the office of Project Manager, INRPO, NRB, BARC Tarapur, At. Po. Ghivali, Tal & Dist. Palghar, Boisar Station (W Railway), Pin. 401 502, before opening of Part-B failing to which the tender will be rejected.
19. The Security Deposit at 2.5% of gross amount of the bill shall be deducted from each running bill as well as final bill of the contractor till the sum deducted will amount to Security Deposit of 2.5% of the tendered value of the work.

The Security Deposit will also be accepted in the form of Demand Draft/Banker's Cheque from Scheduled Bank. Fixed Deposit Receipt of a Scheduled Bank will also be accepted.

20. In addition, the contractor shall be required to deposit an amount equal to 3% of the tendered value of the contract as performance guarantee in the form of Demand Draft / Fixed Deposit Receipt / Bank Guarantee / Banker's Cheque from Scheduled bank to be submitted within 15 days from the date of issue of work order or before commencement of work whichever is earlier.
21. If the successful bidder, fails to furnish the prescribed performance guarantee within 15 days (and subject to grace period mentioned in Schedule F) from the date of issue of work order or before commencement of work, whichever is earlier, the department (BARC) shall without prejudice to any other right or remedy, be at liberty to forfeit the said earnest money absolutely without any notice.
22. The acceptance of tender shall rest with department which does not bind itself to accept the lowest tender and reserves to itself the authority to reject or all of the tenders received, without assigning any reason. All tenders in which any of the prescribed conditions are not fulfilled or incomplete in any respect are liable to be rejected.
23. Canvassing in connection with tenders is strictly prohibited and the tenders submitted by the bidders who resort to canvassing will be liable for rejection.
24. The department reserves the right to accept the whole or only part of the tender and the bidder shall be bound to perform the same at the rates quoted.
25. i) Quoted rates shall be inclusive of GST and shall be payable by the bidder and NRB, BARC will not entertain any claim whatsoever in this respect. The bidder should be registered under Goods & Service Tax (GST) and GST as applicable as per extant order on the work shall be paid by the contractor to concerned tax authorities.
ii) Labour welfare cess, if applicable, shall be recovered from each bill paid to the contractor.
iii) Income tax, GST TDS and any other tax as applicable shall be deducted from each bill paid to the contractor.

- iv) All the workers are to be paid applicable minimum wages.
- v) The bidder should be registered under EPF and ESIC. The contractor shall pay EPF and ESIC of contract workers to concerned Agencies. EPF and ESIC (employer's contribution in both) shall be reimbursed by the Department after satisfying that it has been actually and genuinely paid by the contractor. The bidder should not consider EPF and ESIC in his rates.

26. **The successful bidder whose tender is accepted will be required to obtain Police Verification Certificate (PVC) issued by Police Department at his own cost for all his workmen i.e. Engineers, Supervisors and Labourer's to work inside BARC**

In case of receipt of any adverse character and antecedent remarks / notification against the Contractor/ Company / firm / proprietor and / or his contract personnel, consequent to the security vetting, BARC reserves absolute right to terminate the contract forthwith without assigning reason/ show cause notice. Under the circumstance the Contractor will have no right to claim good any losses / liability that may be incurred as consequence to the above action initiated by BARC. BARC also reserves the right to forfeit in part/full performance security and/ or security deposit in possession of the Government for failure on the part of the contractor to abide / adhere to the Security instruction issued by DAE / BARC from time to time.

Instructions:

- 27. The bidder should be registered with <https://eprocure.gov.in/eprocure/app> Those bidders not registered on the website mentioned above, are required to get registered. If needed, they can be imparted training for online bidding process as per details available on the website.
- 28. Tenders will be received online up to time & date as mentioned above. Part A will be opened on the time & date as mentioned above. After opening of Part A, for evaluation, the bidder's ongoing / completed work sites & offices may be visited. The documents related to eligibility criteria will be evaluated and accordingly bidders will be qualified. Qualified bids shall then be opened at notified date and time. Date of opening of Part 'B' (Financial Bid) will be intimated to all bidders by email.
- 29. The bidder can login and see the status of Bids after opening.
- 30. Bidder must ensure to quote rate of each item. The Financial bid is provided as BoQ_XXXX.xls along with this tender document at <https://eprocure.gov.in/eprocure/app>. Bidders are advised to download this BoQ_XXXX.xls as it is and quote their rates in the permitted (unprotected) cells which appears in different colour and other details (such as name of the bidder). No other cells should be changed. Once the details have been completed, the bidder should save it and submit it online, without changing the filename. **Bidder shall not tamper / modify downloaded price bid template in any manner.** If any cell is left blank and no rate is quoted by the bidder, rate of such item shall be treated as "0" (ZERO).
- 31. List of Documents to be scanned from original & uploaded within the period of bid submission by bidder:
 - i) Financial Turn Over certified by CA.
 - ii) Profit & Loss statement certified by CA.
 - iii) Latest Bank Solvency Certificate.

- iv) List of Construction Plants and Machinery/ equipment required for the execution of the work
 - v) List of Technical Staff required for the execution of the work
 - vi) PAN (Permanent Account Number) Card
 - vii) Copy of EMD documents such as FDR/DD/BC/BG
 - viii) List of Similar Works completed in last seven years indicating i) Agency for whom executed, ii) Value of work, iii) Stipulated and Actual time of completion, iv) Performance certificates of the eligible similar works from the clients.
List of Works in Hand indicating: i) Agency ii) Value of Work, iii) Stipulated time of completion / present position.
 - ix) Certificates:
 - a) Registration certificate, if any
 - b) Certificates of Work Experience / Performance Certificates
 - c) GST Registration Certificate
 - d) PF Registration certificate.
 - x) Undertaking that the eligible similar works(s) have not been executed through another contractor on back to back basis.
 - xi) Declaration as per Part A: Section II & Clause 11 of General Conditions of Contract.
 - xii) Valid Electrical license, if applicable
 - xiii) Declaration that the bidder has not been debarred as described in 3(I)
 - xiv) Undertaking pursuant to section 206AB of Income Tax Act, 1961 in the format attached in Annexure-II in the company letter head.
 - xv) Undertaking in official letter head regarding be “Class-I Local Supplier” as defined in Public Procurement (Preference to Make in India) as per Annexure-III
- Note: During technical evaluation relevant documents, if any, can be asked by inspection committee for submission.

Notes:

1. Registered bidders can only submit / upload tenders.
2. Interested agencies may visit website <https://eprocure.gov.in/eprocure/app> for registration.
3. Contact or assistance / clarifications (02525), 294816/ 293434/293402
Fax : (02525) 293404
4. Contact for assistance for registration and participation in e-Tendering:
 - a) Shri.Bhushan Kumar and Shri.MayurJadhavPh no. 022-25487480
 - b) For any technical related queries please call at 24 x 7 Help Desk Number.
 - 1) 0120-4001 002
 - 2) 0120-4001 005
 - 3) 0120-6277 787
5. Email Ids for sending request for site visit / clarifications
To udani@barc.gov.in , dsrinivas@barc.gov.in , ubattacherjee@barc.gov.in

In case of any difference in English and Hindi version of NIT, the English version will prevail.

INRPO, NRB, BARC Tarapur

Project Manager

For and on behalf of President of India

Annexure-I to NIT No: _____

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. A 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 per cent. 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 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.

Annexure-II to NIT No: _____

TO WHOMSOEVER IT MAY CONCERN

Undertaking pursuant to Section 206 AB of the Income Tax Act 1961
Declaration confirming filling of Income Tax Return from immediate two preceding years.

I, _____ [Name], in the capacity of Individual/ Proprietor/ Partner/ Director/ Authorized signatory of _____ [Entity Name] with PAN _____, do hereby make the following declaration as required under the relevant provision of the Income Act ,1961 (hereinafter referred as 'the Act'):

1. That I/We am/are authorized to make this declaration in the capacity as Individual / Proprietor/ Partner/ Director.
2. I/We hereby declare and confirm that I/We do not fall under the definition of 'specified person' as provided in section 206AB of the IT Act.
3. I/We have duly filed return of income for FY ----- & FY ----- within due date as per Section 139(1) of the Income-tax Act, 1961 – Yes / No (Strike out whichever is not applicable).
4. IF return has been filed the details are as follows:

I/We, _____ having PAN _____, hereby confirm that the provision of Section 206 AB is not applicable in my/our case as I/We am/are regular in filling of Income Tax Return. The details (along with proof of documents) of acknowledgement numbers and date of filing of Income Tax Return for last two financial years are furnished below:

S. No.	Financial Year / (Assessment Year)	Date of Filing Income Tax Return	ITR Acknowledgement Number
1	----- / (-----)		
2	----- / (-----)		

5. I/We hereby take responsibility for any loss/liability fully including any Tax, interest, penalty, etc. that may arise due to incorrect reporting of above information.

All the aforesaid representations are true and correct, and we/I agree to furnish any evidence required at any time in support thereof.

On behalf of _____
<< Name of the authorised signatory>>

<< Designation>>
Name of the Entity:

Seal:

Date:

Annexure-III

Undertaking for *the provisions of* Public Procurement (Preference to Make in India), Order-2017, Order No. "P-45021/2/2017-B.E. –II, Revision, dated 20/09/2020 and as amended from time to time.

NIT No.:

NAME OF WORK:

In reference to above mentioned Tender reference, I/we M/s.....
(Supplier Name) hereby certify that the products/ Services offered
(Name of the Work) meet the requirement of the minimum local content as prescribed for "Class -1 Local Supplier" as mentioned in DPIIT order of Public Procurement (Preference to Make in India), Order-2017, Order No. "P-45021/2/2017-B.E. –II, Revision, dated 16/09/2020 and as amended from time to time.

We hereby confirm that the Local content for above mentioned work is..... % of total value of Work order.

Seal and Signature of Authorised Signatory.

Note: In case Procurement cost exceeds Rs. 10 Crore, this Percentage of Local content shall be certified statutory auditor/ cost auditor of company/ practicing cost accountant /practicing chartered accountant as defined in the above order.