IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9689 of 2024

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Subir Mahanta Son of Sudhanshu Shekhar Mahanto Resident of Kutir Thakur Pukur 191/1, M. G Road Paschim Barisha, P.O.- Thakur Pukur, District- South 24 Pargana, West Bengal.

... ... Petitioner/s

Versus

1. The State of Bihar Through Chief Secretary Bihar, Patna.
2. The Managing Director, Bihar State Tourism Development Corporation Ltd.,Patna, R-Block, Veerchand Patel Path, Patna.
3. The General Manager, Bihar State Tourism Development Corporation Ltd., Patna, R-Block, Veerchand Patel Path, Patna.
4. The Deputy Director, Bihar State Tourism Development Corporation Ltd., Patna, R-Block, Veerchand Patel Path, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Anil Kumar, Advocate
For the Respondent/s : Mr. Kinkar Kumar, SC -9
Ms. Anukriti Jaipuriyar, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 29-07-2024

The petitioner is aggrieved with the disqualification made at the time of the technical qualification, for reason of the Chartered Accountant's (CA) certificate having not been attached, as is seen from Annexure-12 series at page 138(A) of the writ petition, which is the e-mail issued to the petitioner intimating the disqualification.

2. We have heard the learned Counsel for the petitioner and the learned Government Advocate.

3. Learned Counsel for the petitioner submits that the annual reports for the years ending 31.03.2021, 31.03.2022 and 31.03.2023, were produced along with the tender dated 01.02.2024, as is required in Annexure-1. The audit reports are produced as Annexure-3 series.

4. The learned Government Advocate, however, points out that what is required as per NIT is a CA's certificate and not the annual report.

5. We have seen the specific clause under Annexure-A/1, being Clause-3 of Paragraph-5A, which reads as under:-

> "5A(3). The average annual turnover of the bidder/lead bidder in case of JV or Consortium shall be minimum of INR 50(Fifty) lakhs for preceding three financial years including the year ending 31st March 2023. CA certificate must be submitted as proof of Turnover."

6.The specific requirement is a certificate of the CA and not the production of the audit report under Section 44AB of the Income Tax Act, 1961. The audit report which has been produced by the petitioner, is one under the Income Tax Act and this cannot be relied on to contend that that is sufficient certification of the Chartered Accountant as required under the NIT. What is required is the specific certificate of the Chartered Accountant indicating the annual turnover of the bidder in the preceding three financial years, including the year ending 31.03.2023.

7. We find no infirmity in the disqualification made of the petitioner. The writ petition is dismissed *in limine*.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	30.07.2024
Transmission Date	