D/L 12
13.11.2024
Rohit
ct.no.14

WPA 27015 of 2024

Shree Durga Industry
Versus
Union of India & Ors.

Mr. Srijib Chakraborty
Mr. Pankaj Agarwal,
Ms. Muskan Agarwal,
Mr. Dwaipayan Sanyal
…for the petitioner

Mr. Rabindranath Bag
Ms. Jayita Dhar
….for Respondent No.1&3

Mr. Ayan Poddar
Mr. Soham Dutta
Ms. Sweta Bharti
Ms. Yashodhara Burman Roy
Ms. Darshita Setty
Ms. Khusboo Ruia
….for Respondent No.2

1. Written instruction by DIG (PROV) FTR HQ BSF PUNJAB signed on 13th November, 2024 filed in Court today be kept with the record.
2. In response to a tender floated on 6th August 2024 by Border Security Force in the Government e Marketplace the petitioner participated in the same. According to the tender document copy of the latest ITR of the firm was required to be submitted. The

petitioner submitted the ITR in respect of the assessment year 2022-23.

3. A communication dated 30th September, 2024 was made to the petitioner intimating that the firm has not submitted ITR for the last assessment year (2023-24) as per bid requirement. ITR should be in favour of the firm instead of any individual.

4. In response thereto the petitioner uploaded the ITR which was in its custody. By communication dated 6th November 2024 the petitioner was intimated that the same acknowledgement receipt of income tax firm as already submitted was resubmitted instead of income tax return for the last assessment year 2023-24 which is considerable.

5. The bid of the petitioner stood rejected as the lasted ITR for the year 2023-24 was not submitted.

6. Learned counsel representing the petitioner stresses upon the fact that the tender document does not specify the assessment year for which ITR was required to be submitted. The petitioner was in possession of the ITR for the assessment year 2022-23 and the same was submitted. There is no

pecuniary limit set forth in the tender document required to be considered in the technical bid.

7. It has been submitted that the petitioner ought not to have been rejected at the technical bid stage. The petitioner is agreeable to quote an amount which is less than the bid of the successful bidder.

8. Learned counsel representing the respondents produces the documents uploaded by the petitioner at the time of the submission of the tender bid. From the instruction forwarded by the DIG (PROV) FTR HQ BSF PUNJAB signed on 13th November, 2024 it appears that the petitioner's bid stood disqualified as the firm failed to submit the income tax returns for the assessment year 2023-24. Despite an opportunity granted to the petitioner to rectify the shortfall, the petitioner failed to do so and uploaded the earlier ITR for the assessment year 2022-23. The other bidders who participated in the same bid submitted their ITR for the assessment year 2023-24.

9. The Court fails to find any error on the part of the respondent authority in rejecting the bid of the petitioner. Though the specific assessment

year is not mentioned for submission of the ITR but it is mentioned that the latest ITR is to be uploaded. The tender was floated in August 2024 and the latest assessment year would be 2023-24. The petitioner failed to upload the required document. The deficiency on the part of the petitioner in uploading the proper document is evident. No relief can be granted to the petitioner.

10. The writ petition accordingly fails and is hereby dismissed.

11. Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Amrita Sinha, J.)