



**REQUEST FOR PROPOSAL
FOR
PROVIDING INDIRECT TAX RELATED
SERVICES**

Contents

FACT SHEET & KEY DATES.....	3
1. INTRODUCTION:.....	4
2. KEY DEFINITIONS:.....	4
3. SERVICES:.....	5
4. PAYMENT TERMS & CONSIDERATION:.....	5
5. EVALUATION CRITERIA & SELECTION METHOD.....	6
5.1 MINIMUM ELIGIBILITY CRITERIA.....	6
5.2 EVALUATION & SELECTION CRITERIA.....	6
6. TIMELINE AND PROCEDURE FOR SUBMISSION OF PROPOSALS:.....	8
7. GENERAL TERMS AND CONDITIONS:.....	9
8. GOVERNING LAW AND DISPUTE RESOLUTION:.....	12
ANNEXURE-1 DETAILED SCOPE OF WORK.....	14
ANNEXURE 2: FORMAT FOR FINANCIAL PROPOSAL.....	15
ANNEXURE 3: CONFLICT OF INTEREST.....	16
38. CONFLICT OF INTEREST.....	16
39. THE ETHICS OFFICER.....	20

FACT SHEET & KEY DATES

Name of the Document	Request for Proposal for providing Indirect Tax Related Services
Date of Publishing	19.07.2024
Bid Document Fee (Non-refundable)	INR 5000 + GST, i.e., INR 5,900
Mode of Submission of Bid Document Fee	Demand Draft drawn from any Nationalized / Scheduled Commercial Bank in favor of Hon. Secretary, The Cricket Association of Bengal, payable at Kolkata, WB.
Evaluation Method	Quality and Cost Based Selection Method (QCBS)
Mode of Bid Submission	Hard Copy through Courier / Speed Post / Registered Post / Hand Delivery
Address of Bid Submission	The Cricket Association of Bengal Dr. B.C. Roy Club House Eden Gardens Gostho Paul Sarani, Maidan, B.B.D. Bagh Kolkata 700021, West Bengal
Last Date of Bid Submission	31.07.2024 (31 st July 2024), 17:00 HRS

1. INTRODUCTION:

- i. The Cricket Association of Bengal (“CAB”) is a registered Society having its headquarter at Dr. B. C. Roy Club House, Eden Gardens, Kolkata 700021. The CAB, apart from being the governing body for the sport of cricket in the State of West Bengal, is a full-time member of The Board of Control for Cricket in India (BCCI).
- ii. The CAB intends to engage a reputed and renowned firm to provide indirect tax related services for the Cricket Association of Bengal for the FY 2024-2025.
- iii. Consequently, CAB through this document, i.e., a request for proposal, **dated 19.07.2024, (“RFP”)**, invites priced quotation and proposal from reputed eligible firms (“Interested Party (ies)”) who have the desire, competence and expertise for “Providing Indirect Tax Related Services for the Cricket Association of Bengal for the FY 2024-2025”, as further detailed in **Section 3** of this RFP (“**Services**”).
- iv. Pursuant to the RFP process, the CAB and successful Interested Party will enter into a service agreement (“**Agreement**”), in the format agreed between both parties.
- v. The successful Interested Party will provide the Services strictly in accordance with the terms and conditions of the Agreement.
- vi. The CAB is well and sufficiently entitled under applicable law to issue this RFP and enter into an Agreement with the successful Interested Party for the Rights.
- vii. It is the responsibility of any Interested Party submitting the proposal to satisfy itself as to full observance of the applicable law in connection with any such proposal. Each Interested Party should make its own inquiries and consult its advisors, including but not limited to, the legal, tax and related matters concerning this RFP.
- viii. Please note that quotes from any party who intends to subcontract the right to provide the Services will not be accepted.
- ix. Capitalized terms used herein without definition shall such meaning as accepted per industry standards.

2. KEY DEFINITIONS:

2.1. Certain key definitions are set forth below:

- (a) **Agreement** shall mean the service agreement that will be entered between the CAB and the successful Interested Party as per provisional of this RFP.
- (b) **Amount** shall mean the meaning ascribed to it in **Section 4.1** of this RFP.
- (c) **Interested Parties** shall mean an entity, that will be submitting its proposal pursuant to **Section 5** of this RFP with the object of being selected for providing the Services in accordance with this RFP.
- (d) **Office** means the **office of the Cricket Association of Bengal (CAB)** having primary office at Dr. B.C. Roy Club House, Eden Gardens Kolkata-700021 and other locations.
- (e) **Services** means providing indirect tax related services for the Cricket Association of Bengal for the FY 2024-2025 as detailed out in Clause 3 and

Annexure-1 of this RFP.

3. SERVICES:

The successful Interested Party shall, in consultation with the CAB, manage and coordinate all aspects of the Service from end-to-end. The requisite services (“**Services**”) provided shall include, but will not be limited to:

- (a) Provide services related to Indirect Tax ensuring compliance with GST and other indirect tax laws, optimizing tax efficiency, providing strategic advice, and offering ongoing support to navigate the complexities of indirect taxation.
- (b) Provide services related to Excise and Service Tax ensuring compliance with prevailing law, regulation and guideline issued and updated time-to-time by the relevant competent authorities.
- (c) Provide Advisory and Dispute Assistance services for and on behalf of the Cricket Association of Bengal for GST, Excise and Service Tax related occurrences.
- (d) Further to the above points, the successful Interested Party should provide Services as detailed out in the **Annexure 1** of this RFP (“**Detailed Scope of Work**”).
- (e) The CAB reserves the right to add, remove, increase or decrease the Scope of any service from the **Annexure-1** during the Agreement stage after mutual agreement with the successful interested party.

4. PAYMENT TERMS & CONSIDERATION:

The Payment Terms shall be finalized by CAB and the successful Interested Party based on mutual agreement.

5. EVALUATION CRITERIA & SELECTION METHOD

5.1 MINIMUM ELIGIBILITY CRITERIA

- I. The Interested Party must be an eminent Law Firm having registration as a Sole Proprietorship Firm / Partnership Firm / Limited Liability Partnership / A Company incorporated under the Companies' Act 1956 or a body corporate incorporated under the applicable laws of its' origin. The Interested Party must submit copy of Certificate of Incorporation / Firm Registration / GST Certificate / PAN as documentary proof.
- II. The Interested Party must not have any conflict of Interest that may affect the Selection Process and / or Any Ongoing Engagement or Service at the CAB and / or BCCI (the "Conflict of Interest"). Any Interested Party found to have Conflict of Interest shall be disqualified as per sole discretion of the CAB. The Interested Party must submit a sealed and signed declaration of no-conflict on its organization letterhead.
- III. The Interested Party must not be Blacklisted / Debarred by BCCI / State Cricket Associations / Central Government / State Government / Statutory Authority / PSUs. The Interested Party must submit a sealed and signed declaration of no-blacklisting on its organization letterhead.
- IV. The Interested Party must have an Annual Turnover of minimum 80 Crore INR in last Audited Financial Year (Year 2022-2023). The Interested Party must submit Certificate with valid UDIN number certified by a Chartered Accountant depicting the required Turnover.
- V. The Interested Party must have prior experience of working with the BCCI/ any State Cricket Association / any National or State Level Sports Body / Renowned Corporate House as a Consultant. The Interested Party must submit proof of previous work experience in the form of copy of Work Order / Engagement Letter / Experience Certificate / Completion Certificate etc.
- VI. The Interested Party must have prior experience of providing Direct Tax / Indirect Tax Advisory Service for any National or State Level Sports Body /Govt. Entities / PSUs / Listed Corporates. The Interested Party must submit proof of previous work experience in the form of copy of Work Order / Engagement Letter / Experience Certificate / Completion Certificate etc.

5.2 EVALUATION & SELECTION CRITERIA

- I. The Successful Interested Party shall be chosen by Evaluating the proposals submitted by the Interested parties through Quality and Cost Based Selection (QCBS) method.
- II. The Interested Parties, who satisfy the Minimum Eligibility Criteria set forth in Clause 5.1, shall be evaluated based on the Criteria set below in Clause 5.2 (iii) (Technical Evaluation Criteria), Clause 5.2 (iv) (Financial Evaluation Criteria) & Clause 5.2 (v) (Shortlisting of Preferred Interested Party).

III. Technical Evaluation Criteria

SL NO	EVALUATION CRITERIA	MARKING CRITERIA	MAXIMUM OBTAINABLE MARKS
1	Financial Capability: Turnover in the last audited Financial Year (2022-2023)	Turnover of INR 80 Crore to INR 89 Crore: 10 Marks Turnover of INR 90 Crore to INR 99 Crore: 15 Marks Turnover of INR 100 Crore or more: 20 Marks	20
2	Past Experience with BCCI/ any State Cricket Association / any National or State Level Sports Body / Renowned Corporate House as a Consultant	1 Project: 10 Marks For every Additional Projects: 2 Marks Extra; Maximum up to 20 Marks	20
3	Past Experience of providing Direct Tax / Indirect Tax Advisory Service for any National or State Level Sports Body /Govt. Entities / PSUs / Listed Corporates	1 Projects: 4 Marks For every Additional Projects: 2 Marks Extra; Maximum up to 20 Marks	20
4	Detailed Proposal and Presentation	Interested Party shall submit a copy of Presentation with Proposals and Service Offerings based on the Scope of Work mentioned in the RFP. The Interested Parties may be invited to present the proposal submitted on particular date and time. Marking will be done based on the presentation and proposal shared by the Interested Party as per sole discretion of the CAB. The Interested Party agrees to unconditionally accept the marking awarded to them based on the presentation and documents submitted.	10
TOTAL OBTAINABLE MARKS			70

IV. Financial Evaluation Criteria:

- a) The Interested Parties must submit their Financial Quotation as per format prescribed in **Annexure-2**.
- b) The Lowest Financial Quote will be awarded 30 Marks.
- c) The Marks of all other commercial proposal received from the other technically qualified Interested Parties shall be inversely proportional to lowest price.

V. Shortlisting of Preferred Interested Party:

- a) The Preferred Interested Party shall be shortlisted on the basis of both Technical and Financial criteria. The Interested Party obtaining the Maximum Cumulative Marks (Sum of Marks Obtained through Evaluation as per Clause 5.2 (iii) & Clause 5.2 (iv)) will have the first preference to become the Successful Interested Party.
- b) The CAB will inform the successful Interested Party of its selection for delivering the Services vide an email / letter confirming its appointment. Subsequently, the CAB and successful Interested Party will execute the Service Agreement.
- c) While CAB looks to obtain the best solution at the most economic price, CAB may also look at other factors such as firm reputation, relevancy of the service offerings, local presence, Quality of Proposal and other relevant factors to finalize the successful Interested Party.
- d) For the avoidance of doubt, CAB is not obliged to accept the lowest monetary quote/proposal and Interested Parties hereby acknowledge that CAB shall be entitled to accept the proposal, which in the opinion and absolute discretion of the CAB is in the best interests of the CAB.
- e) CAB reserves the right, to be exercised in its sole discretion, to waive each and any of the conditions and requirements in relation to any Interested Party at any stage during the process.

6. TIMELINE AND PROCEDURE FOR SUBMISSION OF PROPOSALS:

i. All the Interested Parties are required to submit the following:

- (a) Non-Refundable Bid Processing Fee of INR 5,000 + GST (INR 5900 Incl. GST) in the form of Demand Draft drawn from any Nationalized / Scheduled Commercial Bank in favour of Hon. Secretary, The Cricket Association of Bengal, payable at Kolkata, WB.
- (b) Service Proposal and Offerings covering all the points and sub-points of the Scope of Work as per Clause 3 ("Services") and Annexure-1 of this RFP.
- (c) All the documents required for Minimum Eligibility and Technical Evaluation as per Clause 5 of this RFP.
- (d) Financial Quote as per format attached in **Annexure-2** of this RFP.

ii. Interested Parties shall send the requisite documents (Bid Document) set out in

Section 6(i) above in hard copies on or before 31.07.2024 (31st July 2024), 17:00 HRS (“**Proposal Submission Period**”) by way of Speed Post / Registered Post/ Courier / Hand Delivery to the address mentioned in Clause 6 (iii).

iii. The address for submission of the Bid Documents is as below:

**The Cricket Association of Bengal
Dr. B.C. Roy Club House
Eden Gardens
Gostho Paul Sarani, Maidan, B.B.D. Bagh
Kolkata 700021, West Bengal**

- iv. Further, the Interested Parties shall send such requisite documents (i.e., as set out in Section 6 (i) in separate envelopes inside one large envelope clearly addressing the Name of the RFP, Name of the Interested Party, Address, Contact Number & Email ID.
- v. The Interested Party must submit, along with the bid documents, a cover letter to Hon. Secretary, The Cricket Association of Bengal, on organization letterhead, mentioning the name of the tender, and the person submitting the bid on behalf of the interested party. CAB shall provide receiving on the copy of the letter mentioning date and time of submission and return the same. The original copy of the letter shall be retained by CAB.
- vi. No time extension request will be entertained unless CAB decides otherwise at its absolute discretion.
- vii. No quotation/proposal will be accepted after the Proposal Submission Period unless the CAB decides otherwise in its absolute discretion.
- viii. CAB shall not pre-judge or advise any Interested Party regarding the RFP.
- ix. The Interested Parties must submit the proposals in the format prescribed in this RFP only. Proposals submitted in any other form / shape / format /mode may be rejected as per sole discretion of the CAB.

7. GENERAL TERMS AND CONDITIONS:

- 7.1 CAB reserves the right to cancel the entire RFP process at any stage.
- 7.2 CAB reserves the right not to accept or to reject any quote/proposal received pursuant to this RFP and, if it considers it to be appropriate (in its sole discretion), not to appoint any Interested Party at all and to make alternative arrangements for the provision of the Services.
- 7.3 Potential Interested Parties should be aware that any proposal submitted by any entity that is currently involved in any litigation proceedings (civil or criminal) or a dispute of any kind with CAB and / or BCCI and/or any other Cricket Association and / or in default of any contractual obligation or undertaking owed to CAB and / or BCCI and / or Any Other Cricket Association (including, without limitation, any payment obligation) or which is connected to any entity that is currently involved in any litigation proceedings (civil or criminal) or a dispute of any kind with CAB and / or

- BCCI and/or any other Cricket Association and/or in default of any contractual obligation or undertaking owed to CAB /BCCI/ Any other Cricket Association (including, without limitation, any payment obligation) may be rejected by CAB in its absolute discretion notwithstanding that such entity otherwise fulfills the eligibility criteria set out in this RFP.
- 7.4 Interested Parties shall remain responsible for obtaining all further information necessary or expedient for the purpose of submitting their respective quotation/ proposal and will be deemed to have done so before submitting any quotation.
- 7.5 No irrelevant query will be entertained and the decisions of the CAB in this regard shall be final.
- 7.6 CAB reserves the right, to be exercised at its sole discretion, to request further information from any Interested Party and the replies to any such request shall be deemed to form part of such Interested Party's quote/proposal.
- 7.7 Each Interested Party is solely responsible for all costs, expenses and liabilities incurred by it in the preparation and submission of its quote/proposal and any responses to requests for further information by CAB.
- 7.8 All information and documents that are furnished will be treated as strictly confidential and shall not, unless required in accordance with law, be disclosed to any other party.
- 7.9 Interested Parties may not make any of their quotes/proposals subject to any form of conditionality or limitation including, without limitation, the identity of, or particular arrangements being put in place with, any other third party. Any such conditional quotes/proposals may be summarily neglected and/or rejected at CAB's sole discretion.
- 7.10 The information set out in this RFP is in summary form and does not purport to contain complete descriptions of the arrangements relating to the Agreement to be entered into for the provision of the Services, all of which may be subject to change and amended by CAB in its discretion.
- 7.11 This RFP does not contain any warranty, assurance, or representation of any kind upon which any Interested Party is entitled to rely at any point in time whether in order to bring any claim, action or proceedings of any kind against CAB or any other person (including without limitation for misrepresentation and/or breach of any duty) or otherwise.
- 7.12 At any time prior to the last date for submission of quotes/proposals, CAB may, either for any supervening factors and/or events or in response to a bona fide request for further information (including clarification) by an Interested Party or otherwise, at its sole discretion modify, add or alter the terms in and/or the conditions of this RFP by issuing an amendment and/or addendum(s) or otherwise, without any obligation to provide reasons.
- 7.13 Any such amendment(s)/addendum(s), if any, will be notified in writing to the Interested Parties as soon as practicable and will form part of this RFP and will be binding. CAB may at its sole discretion extend the deadline for the submission of quotes.
- 7.14 The Interested Parties who submit the proposal will be deemed to accept the terms, conditions and requirements of the RFP without any reservations or amendments contained in RFP and agree that no element of their

- quote/proposal is conditional upon any event, fact or circumstance other than the acceptance by BCCI of their offer.
- 7.15 It is to be noted that CAB reserves the rights to allocate partial / part of assignment to more than 1(one) Interested Party.
- 7.16 CAB reserves the right to allocate the assignment in any manner it deems fit. The allocation may be component wise / amount wise / count wise to any Interested Party at the sole discretion of CAB. CAB is not supposed to provide any reasoning to any Interested Party for any allocation to the work.
- 7.17 The Interested Party undertakes that by submitting a quote/proposal it is warranting that that all information provided by it in connection with its quote/proposal is at the date of submission of the quote/proposal, true and accurate in all aspects and that if after the date of such submission and before the appointment of the successful Interested Party any circumstances occur which would render any such information false or inaccurate it shall inform CAB (providing full details) immediately.
- 7.18 All information of whatever nature and in whatever format contained within any quote/proposal and/or any response or clarification (whether oral or written) provided by or on behalf of CAB to any Interested Party during the RFP process is and shall be kept strictly confidential by the Interested Party.
- 7.19 No warranty or representation (express or implied) as to the reliability, completeness or accuracy of the information in this document or any other information at any time made available to the Interested Party in connection with this RFP or the RFP process is given by CAB or any other person. Accordingly, each Interested Party and recipient of this RFP shall be responsible for verifying the accuracy of all information contained in this RFP and for making all necessary enquiries prior to the submission of its proposal. Neither CAB nor any of its associates, agents, employees, officers, officials or representatives will be liable for any claims, losses or damages suffered by any Interested Party, prospective Interested Party or other recipient of this RFP as a result of any reliance on any information contained in this RFP or otherwise.
- 7.20 Neither the issue of this RFP nor any part of its content is to be taken as any form of commitment or acknowledgment on the part of CAB to proceed with any quote/ proposal or any Interested Party and CAB reserves the unfettered right to annul, terminate and/or reject any proposal or to vary or terminate the RFP procedure at any time or stage and in any way without giving any reasons. No Interested Party shall have any cause of action or claim against CAB or any other person for the annulment or termination of the RFP procedure or rejection of its proposal. This RFP does not, and is not intended to, constitute a contract, invitation to treat or an offer which is in any way capable of acceptance by any Interested Party.
- 7.21 CAB reserves the unfettered right and absolute discretion, without giving prior notice and without any liability whatsoever to any Interested Party to cancel the entire process at any stage prior to the execution by CAB of a binding Work Order/agreement with an Interested Party without giving any reasons.
- 7.22 Neither CAB nor any of its officers, officials, employees or agents shall, in any circumstances whatsoever be responsible or liable in any manner or

mode by whatever name called or described for any costs, liability, losses, damages or expenses of any kind whatsoever incurred or suffered in connection with or as a consequence of the preparation or delivery of any quote/proposal, or compliance with or with a view to compliance with any of the requirements of this RFP by any Interested Party.

- 7.23 Any concealment of any material fact by or on behalf of any Interested Party may, at CAB's discretion and without prejudice to CAB's other rights and remedies, lead to disqualification of the Interested Party from the RFP process.
- 7.24 No Interested Party (or any person in any way connected with or acting on behalf of an Interested Party) shall take any action (other than the submission of a quote/proposal in accordance with this RFP) which is intended or CAB's discretion, result in the immediate disqualification of the relevant quote.
- 7.25 The successful Interested Parties shall be required to comply with the BCCI & CAB conflict of interest rules, as amended from time to time. The current conflict of interest rules are annexed as **Annexure 3** hereto.
- 7.26 CAB reserves the right in its absolute discretion at any stage to:
- (a) abandon this RFP;
 - (b) launch an additional or modified tender process;
 - (c) request further quotations from Interested Parties;
 - (d) reject all or any one quotation;
 - (e) call for further information concerning any quotations;
 - (f) negotiate the terms of all or any quotations;
 - (g) waive, on such terms as it thinks fit, non-compliance or late compliance by any Interested Party with any of the provisions of the RFP;
 - (h) withdraw, modify, annul and/or terminate the RFP;
 - (i) require non-compliant quotations to be corrected and/or amended and resubmitted in accordance with the terms of this RFP;
 - (j) take any action to deal with any matter for which provision is not made in this RFP;
 - (k) add, alter or delete terms or conditions to or otherwise change this RFP; and/or
 - (l) adopt such other course of action as it considers appropriate in the circumstances having regard to the best interests of the CAB.
- 7.27 Interested Parties, which are body corporate must not be incorporated in jurisdictions which are considered by CAB to be tax havens and/or where the standards of financial regulation, corporate governance and disclosures are unacceptable to CAB in its sole and absolute discretion.

8. GOVERNING LAW AND DISPUTE RESOLUTION:

- 8.1 This RFP shall be governed by and construed in accordance with Indian law and the Courts at Kolkata, West-Bengal, India shall have exclusive jurisdiction in relation to all matters arising out of or connected with this RFP.
- 8.2 If any dispute arises under this RFP, which cannot otherwise be amicably resolved between the parties, such dispute shall be submitted to arbitration under the Arbitration and Conciliation Act 1996 and rules formed thereunder ("Act") or any statutory modification or re-enactment/replacement thereof then in effect and conclusively resolved by a single arbitrator appointed by mutual consent of the CAB and the successful Interested Party or failing which by such process as is laid down in the said Act.
- 8.3 The seat and venue for arbitration shall be Kolkata and the arbitration shall be conducted in the English language.
- 8.4 The decision of the arbitrator shall be in writing and shall be final and binding upon the CAB and the relevant Interested Party.
- 8.5 CAB and the relevant Interested Party hereby acknowledges and agrees that its failure to participate in arbitration proceedings in any respect, or to comply with any request, order, or direction of the arbitrator, shall not preclude the arbitrator proceeding with such arbitration and/or making a valid final award.
- 8.6 CAB shall have the right to bring an action seeking injunctive or other equitable relief before the Courts of Kolkata in connection with this RFP including without limitation if it reasonably believes that damages may not be an adequate remedy for any breach by any Interested Party of the terms of this RFP.

ANNEXURE-1 DETAILED SCOPE OF WORK

Indirect Tax	Compliance under GST, Excise and Service Tax	Assistance in GSTR filing in GSTIN by: ■ Assistance in collection of Data pertaining to outward and inward supply ■ Assistance in computation of GST Liability & Credit ■ Assistance in preparation of GSTR-1 & GSTR-3B ■ Advice on the process of filing GSTR-1 & GSTR-3B
	Advisory Services for GST, Excise and Service Tax	● Advise on routine indirect tax issues referred by CAB relating to Taxability of Transactions and Utilization of Credit ● Advice on disclosure requirement (if any) under the Indirect Tax Law wrt. Specific transactions undertaken / proposed by CAB ● Advice on queries wrt. filing of return and any other specific compliance under Indirect Tax Law. ● Advice on interest / penalty implications on procedural noncompliance. ● Advice on impact of amendments in law as issued from time to time
	Filing of GSTR-9 & 9C	● Review of tax computation based on the data provided by the CAB. ● Review of input tax credit register maintained by CAB and assess the eligibility of credits availed. ● Review of input tax credit reversal calculations as per relevant rules under GST law ● Assistance in preparation of draft GST annual return ● Review of Tax liability, availment, disbursement, exemptions & abatement disclosed by CAB in annual return. ● Assistance in coordination with Auditors for obtaining Audit Report ● Assistance in filing GST audit report (as signed by third party auditor) in GSTIN portal
	Dispute Assistance Service / Advisory Services	● Assistance in collating of information provided by the Client and drafting of documents required for Indirect Tax proceedings. ● Assistance in preparation of appeal and miscellaneous applications, replies etc. in the prescribed format from indirect tax perspective. ● Assistance in representing CAB before the Adjudicating / Assessing authority. ● Assistance in appeal and representation before the Commissioner / Joint Commissioner and other Appellate Authority

**TO BE SUBMITTED ON ORGANIZATION
LETTERHEAD**

Description	Amount Excluding GST (INR)	Amount in Words
Fees for Providing Services Related to Indirect Tax as per Annexure-1 [Scope of Work]		
Any other Fees required to be paid by CAB. [Please write details in brief]		
Total Fees Quoted (INR)		

Submitted By:

(Organization Name & Seal)

ANNEXURE 3: CONFLICT OF INTEREST

RELEVANT EXTRACT FROM MEMORANDUM OF ASSOCIATION AND RULES AND REGULATIONS OF BCCI CONTAINING PROVISIONS RELATING TO CONFLICT OF INTEREST

(Capitalized terms used in this **Annexure-3** but not defined herein shall have the meaning assigned to them under the Memorandum of Associations and Rules and Regulations of BCCI)

38. CONFLICT OF INTEREST

- (1) A Conflict of Interest may take any of the following forms as far as any individual associated with the BCCI is concerned:

- (i) *Direct or Indirect Interest:* When the BCCI or the Association, a Member, the IPL or a Franchisee enter into contractual arrangements with entities in which the individual concerned or his/her relative, partner or close associate has an interest. This is to include cases where family members, partners or close associates are in positions that may, or may be seen to compromise an individual's participation, performance and discharge of roles.

Illustration 1: A is an Office Bearer of the BCCI or the Association when it enters into a broadcast contract with a company where A's son B is employed. A is hit by Direct Conflict of Interest.

Illustration 2: C is a Member of the IPL Governing Council. The IPL enters into a contract with a new franchisee, the Managing Director of which is C's partner in an independent commercial venture. C is hit by Indirect Conflict of Interest.

Illustration 3: D is the Office Bearer of a State Association. D's wife E has shares in an IPL Franchisee which enters into a stadium contract with the State Association. D is hit by Indirect Conflict of Interest.

Illustration 4: F is President of the BCCI or the Association. His son-in-law is a Team Official of a Franchisee. F is hit by Conflict of Interest.

Illustration 5: G is an employee of the BCCI or the Association. His wife runs a catering agency that is engaged by the BCCI or the Association. G is hit by Conflict of Interest.

- (ii) *Roles compromised:* When the individual holds two separate

or distinct posts or positions under the BCCI or the Association, a Member, the IPL or the Franchisee, the functions of which would require the one to be beholden to the other, or in opposition thereof.

Illustration 1: A is the Coach of a team. He is also Coach of an IPL Franchisee. A is hit by Conflict of Interest.

Illustration 2: B is Secretary of the BCCI. He is also President of a State Association. B is hit by Conflict of Interest.

Illustration 3: C is the Vice President of the BCCI. He is also President of a State Association and member of a Standing Committee. C is hit by Conflict of Interest.

Illustration 4: D is a Selector. He is also coach of an IPL franchisee. D is hit by Conflict of Interest.

- (iii) *Commercial conflicts:* When the individual enters into endorsement contracts or other professional engagements with third parties, the discharge of which would compromise the individual's primary obligation to the game or allow for a perception that the purity of the game stands compromised.

Illustration 1: A runs a cricket academy. He is appointed as a selector. A is hit by Conflict of Interest.

Illustration 2: B is a BCCI or CAB or State Association commentator. He also runs a sports management company which contracts members of the team. B is hit by Conflict of Interest.

Illustration 3: C is a selector. He is contracted to write a column on a tour that the national team is on. C is hit by Conflict of Interest.

Illustration 4: D is a team captain. He is also co-owner of a sports management agency which is contracted to manage other team members. D is hit by Conflict of Interest.

Illustration 5: E is a member of the IPL Governing Council. He is engaged by a cricket broadcaster to act as an IPL commentator. E is hit by Conflict of Interest.

- (iv) *Prior relationship:* When the individual has a direct or indirect independent commercial engagement with a vendor or service provider in the past, which is now to be engaged by or on behalf of the BCCI, its Member, the IPL or the Franchisee.

Illustration 1: A is President of the BCCI or the Association.

Prior to his taking office, he has been engaged professionally for his services by a firm B. After A becomes President, B is appointed as the official consultants of the Association. A is hit by Conflict of Interest.

Illustration 2: B is the Secretary of a State Association. Prior to his election, he ran a firm C, specializing in electronic boundary hoardings. Upon becoming Secretary, the contract for the Association's stadium hoardings is granted to C. B is hit by Conflict of Interest.

Illustration 3: D is the Commissioner of the IPL. Before he came into this office, he used to engage E as his auditor for his business. After becoming Commissioner, E is appointed as auditor to the IPL. D is hit by Conflict of Interest.

Illustration 4: F is the Captain of an IPL team, and G is the team's manager. When F is made Captain of the national team, G is appointed as the national team's manager. F is hit by Conflict of Interest.

- (v) *Position of influence:* When the individual occupies a post that calls for decisions of governance, management or selection to be made, and where a friend, relative or close affiliate is in the zone of consideration or subject to such decision-making, control or management. Also, when the individual holds any stake, voting rights or power to influence the decisions of a franchisee / club / team that participates in the commercial league(s) under CAB;

Illustration 1: A is a selector. His son is in the zone of consideration for selection. A is hit by Conflict of Interest.

Illustration 2: B is the Secretary of a State Association. He also runs a cricket academy in the State. B is hit by Conflict of Interest.

Illustration 3: C is an umpire. His daughter D is a member of a team which is playing a match in which C officiates. C is hit by Conflict of Interest.

Illustration 4: E is the President of a State Association, and his company F owns 12 cricket clubs in the State from which probable are selected for the State team. E is hit by Conflict of Interest.

EXPLANATION: The Illustrations which refer to a President / Secretary / Vice- President may be read as illustrations referring to any other Office Bearer, and also to the members of the Apex Council, the Governing Council and the Committees.

- (2) Within a period of 15 days of taking any office under the CAB, every individual shall disclose in writing to the Apex Council any existing or potential event that may be deemed to cause a Conflict of Interest, and the same shall be uploaded on the website of the CAB. The failure to issue a complete disclosure, or any partial or total suppression thereof would render the individual open to disciplinary action which may include termination and removal without benefits. It is clarified that a declaration does not lead to a presumption that in fact a questionable situation exists but is merely for information and transparency.
- (3) A Conflict of Interest may be either Tractable or Intractable:
- (a) Tractable conflicts are those that are resolvable or permissible or excusable through recusal of the individual concerned and/or with full disclosure of the interest involved.
- (b) Intractable conflicts are those that cannot be resolved through disclosure and recusal and would necessitate the removal of the individual from a post or position occupied so that the conflict can cease to exist.

Explanation: In Illustration 3 to Rule 38(1)(i), if the wife held 51% shares, the conflict will be treated as intractable. If the wife holds 3% shares, whether the conflict is tractable or intractable will have to be decided by the Ethics Officer on the facts of the case. If the wife holds only 100 shares out of 1 crore shares, a disclosure of the same may be sufficient.

- (4) It is clarified that no individual may occupy more than one of the following posts at a single point of time except where prescribed under these Rules:
- (a) Player (Current)
- (b) Selector / Member of Cricket Committee
- (c) Team Official
- (d) Commentator
- (e) Match Official
- (f) Administrator / Office-Bearer
- (g) Electoral Officer
- (h) Ombudsman & Ethics Officer
- (i) Auditor
- (j) Any person who is in governance, management or employment of a Franchisee
- (k) Member of a Standing Committee
- (l) CEO & Managers
- (m) Office Bearer of a Member
- (n) Service Provider (Legal, Financial, etc.)

- (o) Contractual entity (Broadcast, Security, Contractor, etc.)
- (p) Owner of a Cricket Academy
- (5) As far as incumbents are concerned, every disclosure mandated under Sub-Rule (3) may be made within 90 days of the Effective Date.

39. THE ETHICS OFFICER

- (1) The Association shall appoint an Ethics Officer at the Annual General Meeting for the purpose of guidance and resolution in instances of conflict of interest. The Ethics Officer shall be a retired Judge of a High Court so appointed by the BCCI after obtaining his/her consent and on terms as determined by the Association in keeping with the dignity and stature of the office. The term of an Ethics Officer shall be one year, subject to a maximum of 3 terms in office.
- (2) Any instance of Conflict of Interest may be taken cognizance of by the Ethics Officer:
 - (a) Suo Motu;
 - (b) By way of a complaint in writing to the official postal or email address; or
 - (c) On a reference by the Apex Council
- (3) After considering the relevant factors and following the principles of natural justice, the Ethics Officer may do any of the following:
 - (a) Declare the conflict as Tractable and direct that:
 - (i) the person declares the Conflict of Interest as per Rule 38 (3)(a); or
 - (ii) the interest that causes the conflict be relinquished; or
 - (iii) the person recuses from discharging the obligation or duty vested in him or her.
 - (b) Declare the conflict as Intractable and direct that:
 - (i) the person be suspended or removed from his or her post; and
 - (ii) any suitable monetary or other penalty be imposed; and
 - (iii) the person be barred for a specified period or for life from involvement with the game of cricket.

The Ethics Officer is wholly empowered to also direct any additional measures or restitution as is deemed fit in the circumstances.