

कार्यालय  
आयकर महानिदेशक (अन्वेषण)  
रूमनं. 309, तीसरी मंजिल सिंधिया हाउस  
बलॉर्ड एस्टेट, मुंबई - 400001



Office of the  
Director General of Income -tax  
(Investigation)  
Room No.309, 3<sup>rd</sup> Floor, Scindia House  
Ballard Estate, Mumbai-400001

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Tele Fax (022) 22615700

F.No.DGIT(Inv.)/Tender/ Digital Forensic Services/2023-24/394

Date: 07.06.2023

**NOTICE INVITING TENDERING FOR EMPANELMENT OF DIGITAL FORENSIC SERVICES**

1. The Directorate of Income Tax (Investigation), Mumbai invites tenders in sealed covers from eligible, bona-fide, reliable and resourceful service providers experienced in the field of Digital Forensic Services for specific services for the office of the Director General of Income Tax (Investigation), Mumbai. The empanelment is for a period of **two years** w.e.f. 01.07.2023 to 30.06.2025 which may be extended at the administrative convenience of the Director General of Income Tax (Investigation), Mumbai, subject to satisfactory performance of the empanelled service providers.

2. Offer should be submitted in 2 (two) bid pattern, i.e. (i) **Technical bid** and (ii) **Financial bid** and both the bids are to be placed in two separate sealed envelopes (clearly super scribing 'Technical bid' and 'Financial bid') which in turn should be placed in **one single sealed cover**, duly super scribed "**Tenders for empanelment of Digital Forensic Services for the office of the DGIT (Inv.), Mumbai**" and addressed to "**Director General of Income Tax (Investigation), Mumbai**" so as to reach the Office of Director General of Income Tax (Investigation), Mumbai, **not later than 05:00 P.M. on 23rd June, 2023.**

3. The Tenders Technical Bid & Financial Bid will be opened on **26<sup>th</sup> June, 2023** at 03:00 P.M., and the Financial Bid on **27<sup>th</sup> June, 2023** at 03:00 P.M. The Financial Bid of only those Service Providers shall be opened whose technical bid (inclusive of profile of applicant Service Provider) are found eligible in the presence of the Vendors or their representatives who may likely to be present. Detailed information / terms and conditions for the purpose can either be downloaded from [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or Tender Documents can also be collected from this office during the regular office hours.

4. Critical dates of the tender are as under: -

Last date of availability of tender documents for downloading	23rd June, 2023
Last date for submission of tender	23rd June, 2023
Opening of tenders:- (a) Technical Bid (b) Financial Bid (c) Declaration of Bid & Meeting with qualified vendors	03:00 P.M. on 26 <sup>th</sup> June, 2023 03:00 P.M. on 27 <sup>th</sup> June, 2023 03.00 P.M. on 28 <sup>th</sup> June, 2023

*Sd.*  
(C. MURUGAN)  
CRU NODAL OFFICER FOR STRs &  
ITO(HQ) to DGIT (Inv.), Mumbai

1. The Income-tax Officer (Hqrs) System, Aayakar Bhawan, Mumbai with a request for uploading the tender advertisement along with its Annexure on the Department's Official Mumbai Website, immediately and on Central Public Procurement Portal.
2. The Caretaker of all Income-tax Building located in Mumbai with a directed to display the above tender advertisement along with its Annexure.

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CRU NODAL OFFICER FOR STRs &  
ITO(HQ) to DGIT (Inv.), Mum



**SECTION – I**  
**DOMESTIC COMPETITIVE BIDDING**  
(Through call of open Tenders)

**Tender No. F.No.DGIT(Inv.)/Tender/ Digital Forensic Services/2023-24**

**Date: 07.06.2023**

Period of Contract	From 01.07.2023 to 30.06.2025, which may be extended at the administrative convenience of the Director General of Income Tax (Investigation), Mumbai to satisfactory performance of the empanelled service providers.
The tender documents can be obtained from	May be downloaded from e-procurement website i.e., <a href="http://www.eprocure.gov.in">www.eprocure.gov.in</a> and <a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a> or can be collected from this office during the regular office hours i.e. 10:00 A.M. to 05:00 P.M
Last Date & Time for receipt of Bid	Date : 15th June, 2023 Time: 17.00 hrs.
Time and Date of opening of Bids	Technical Bid : 03:00 P.M. on 26 <sup>th</sup> June, 2023 Financial Bid : 03:00 P.M. on 27 <sup>th</sup> June, 2023 Declaration of Bid & Meeting with qualified Vendors : 03:00 P.M. on 29 <sup>th</sup> June, 2023
Tenders addressed to	The Director General of Income Tax (Investigation), Mumbai
Tender documents can be submitted to	Office of the Director General of Income Tax (Investigation), Mumbai, Scindia House, Ballard Estate, Mumbai-400 001.
Place of Opening of Bids	Office of the Director General of Income Tax (Investigation), Mumbai, Conference Hall, 2nd floor, Scindia House, Ballard Estate, Mumbai-400 001.



## Section II

### Scope of Work and Other Conditions

#### 1. Scope of Work

The Service Provider should have the capability to carry out Digital Forensic & Allied services and analysis of electronic data/electronic evidence assigned to it by the ITD and submit a report in writing. Review and Analysis of Data shall include but not be limited to Bank Statement Analysis using **software** tools, Database Analysis through software tools etc, relationship resolution & presentation of analyzed data; this in turn may include small pieces of software coding.

In addition to the above, the vendor should meet the following criteria:

- a. **Computer (including laptop, desktop, server and any electronic computing device) backup and imaging work using forensic software at the time of Search, Seizure and Survey Action** (Examination of digital device, examine for suspected evidence and acquisition of digital evidence involving backup, copying, Imaging and cloning)
  - i). The vendor should have capability to do a fair **Forensic acquisition** involving collection of data in a forensically sound manner using licensed, open-sourced tools depending upon the operating system. The devices include servers, desktops, mobile, cloud and third-party cloud services. The vendor should have capability to assess networks and determine hidden systems and servers which are being used for various purposes during the course of search action.
  - ii) The vendor should have capability to do **Data Extraction and Data Remediation** which includes extraction data from forensic formats such as **E01, EX01, DD, AFF, etc...** into native formats such as **Word, Excel, PDF, SQL, etc...** The vendor should have capability to do Data Remediation include de-duplication of data, removal of system files, culling of files based on files types and partition wise, reduction of repeated data and presentation of data in humanly readable formats (Native files).
  - iii) **The forensic engineers of the vendors should be qualified to stand as expert witness in courts** defining the methodologies adopted during any of the stages involved in **Data Acquisition, Processing, Analysing, and Presenting**.
  - iv) The Vendor should have capability to do **Basic Data presentations** in which the forensic vendor is expected to perform comprehensive restructuring of data and provide the data which is usable by the Authorized officer for his investigative requirements.

This includes providing metadata information, file signature information, and deleted data information and data reconstructed information

- v) The vendor should have the capability to locate, identify and analyse encrypted files. Further, the vendor should also have the capability to break encryption, crack password and access hidden data; the vendor should then be able to provide such recovered decrypted/password-cracked/unhidden data in a readable format
  
- b) **Mobile and Tablet backup** (examination of mobile/tablet, examine for suspected evidence & acquisition of digital evidence involving backup, copying imaging cloning)
  - i) The vendor should have capability to do **Forensic acquisition** involving collection of data from mobiles, tablets in a forensically sound manner using licensed/open-sourced tools depending upon the operating system.
  - ii) The Vendor should have capability to do **Data Remediation of mobile data** which includes extraction of text messages, voice notes, call records, documents, and mobile notes.
  - iii) The vendor should have capability to do **Data retrieval from mobile applications** (wherever possible and applicable), logical examination of mobile phones and determining whether logical backups or physical backups to be taken and perform the specified activity with concurrence from the Authorized Officer.
  
- c) **Deleted files recovery: -**
  - i) The vendor should have capability to do **Data retrieval services from computers which include retrieving data from servers where data has been deleted** and where databases have been modified, using retrieval techniques from the log files. Where log files are not available, reconstruction of respective data bases using third party tools may be adopted.
  - ii) The vendor should have capability to **recreate from partial recovered data** in areas of file signatures, deleted files, recreation of partially broken files, carving of partially overwritten files, and reconstruction of broken databases.
  
- d) **Analysis of data: -**
  - i) The vendor should have capability to do basic **Investigative analytics** in which, where required, the authorized officer may seek the assistance of the forensics team to perform data base interpretations, email keyword searches, normal Web searches, or any other relevant support activities relating to electronic devices and evidences during the conduct of search and vendor should be capable of same.



- ii) The vendor shall also aid in carrying out data extraction and analysis of Stock Exchange Trade Data (NSE, BSE and other stock exchanges) & Commodity Exchange related to shares, debentures, scrips, futures and options etc. and analysis of bank statements & fund trails as required and present the analysis in a format as required by the Investigating Officer.
- iii) The vendor should have the capability to handle large volume of data in disparate forms; the vendor should also have the tools to index the large volume of data so that the data from disparate sources in disparate file formats becomes quarriable. The vendor should have the capability to identify relationships between various data items and provide deep insight into the data being analysed.
- iv) The vendor should have the capability to present the analysed data in appealing, intuitive and illustrative visualisations. The vendor should be in a position to employ various visualisation tools that may require custom coding as well.

**A. In respect of the above, the service provider shall deploy qualified Manpower & utilize latest software and hardware tools. The service provider shall charge on an hourly basis as per L1 rates. It is understood that manpower requirement for analysis of data is different from the manpower requirement needed for forensic acquisition and extraction of digital evidence; therefore, service provider is required to quote separate rates for data analysis and for forensic imaging and extraction work.**

B. Service Provider shall carry out forensic acquisition, restoration & analysis as per prevailing industry technical standards for handling digital data and devices. The standards should meet the legal requirements of Evidence Act and any guidelines that may be issued by the ITD to preserve the legal sanctity and evidentiary value of the data/electronic evidence. A fair extraction of the data should be carried out. Any deviation from the standards shall lead to penal actions which can range from blacklisting of the vendors to prosecution under the relevant laws.

C. The report, after analysis, will, inter alia, categorize/group electronic data as under:

i) **Deleted data:**

- All types of files including mails/excel files/Doc. files/ PDF files/Scanned Images/Pictures etc.



- Data files for TALLY or any other accounting software like ERP Packages.
- Data Files with respect to any database software like SQL, Post GRESQL, Microsoft Access etc.
- Data hidden in unallocated sectors/Data hidden in pictures or scanned images.
- Data in mobile phones, tablets, pen drives or any other electronic devices.
- Encrypted Data/Password Protected Data including excel files/Doc Files/PDF Files/RAR Files/ZIP Files etc
- Log Files including Circular Logs/Flat Logs

**(ii) Non-deleted data**

- All types of files including mails/excel files/Doc. files/ PDF files/scanned Images/Pictures etc.
- Data files for TALLY or any other accounting software like ERP Packages.
- Data Files with respect to any database software like SQL, Post GRESQL and Microsoft Access etc.
- Data hidden in unallocated sectors/Data hidden in pictures or scanned images.
- Data in mobile phones, tablets, pen drives or any other electronic devices.
- Encrypted Data including excel files/Doc Files/PDF Files/RAR Files/ZIP Files etc
- Log Files including Circular Logs/Flat Logs

(iii) Report shall specify the exact path of the files, salient features/ peculiar characteristics /time signatures, hash values etc.

(iv) The Service Provider shall also aid in carrying out such investigation as required by Investigation Officer including password removal and breaking, text Search, forensic analysis of software system and incorporate the outcome along with its basis in the report.

**D. The vendor should have at their disposal the following tools (or similar priced ones) as shown in the in the table below:-**

Sl. No	Tools	Same or similar globally accepted tools
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1	Hardware Write Blockers	CRU Write blocker/Tableau write blocker
2	Software write blockers	Safe Block
3	Forensic <i>Hardware</i> based Imager & cloners	Falcon imager/ Logic Cube Tableau Imager TD3/ Tableau Imager TD2, Magnet, Paraben
4	Forensic <i>Software</i> Imagers/ Cloners	Encase 7 & above, Forensic Tool kit, Magnet axiom, Paraben forensic replicator etc.
5	Forensic Software Imagers/ Cloners for Apple	Macquisition for Mac, Recon imager for Mac, Paladin for Mac
6	Forensic Data Extraction Platforms	Xways Forensics, OS Forensics, Encase, Forensic Tool Kit, Magnet Axiom etc.
7	Data recovery	X-Ways Forensics/ Encase/Forensic Tool Kit
8	Mobile Phone Acquisition and platforms	Cellebrite UFED touch/ UFED 4PC; Oxygen Investigator/ detective; MobileEdit Express/ Magnet Axiom with Mobile Forensics module, Paraben Device seizure, Encase Mobile
9	Licensed mobile data/backup tools	UFED Physical analyzer/ Oxygen detective
10	Mobile Phone Data Recovery tools for Apple, android and other Mobile OS	Phone Rescue, Dr.Fone, etc.
11	Data recovery and Deleted file recovery tools	Ontrack data recovery, Stellar Data Recovery, 7 safe Data Recovery, Disk driller for Mac, etc.
12	Cloud Data acquisition tools	Intella, Mail Xaminer, Nuix analyser, SPF, Magnet Cloud, F response, UFED cloud analyser, Encase Cloud, FTK Cloud
13	Non forensic Backup tools	Macrium Reflect, Acronis True Image, Norton Ghost etc.
14	Email acquisition tools	Paraben Email analyser, Mail Xaminer, OS forensic Software, Intella email Platform etc.
15	Other Relevant Tools including Database Migration	SQL rebuilder/ Oracle Extractor, DB2 Analyser etc.

E. Tools given above are only a representative list. Alternative tools with same or similar capability can be considered as replacement at the discretion of the agency in consultation with the Department. The Vendor should provide proof of the existence of the above-mentioned tools or provide financial viability to purchase the required licenses and provide proof that such tools have been procured within 2 weeks form the work

order. The vendor should be able to provide ad hoc tools that may be required from time to time during the period of the existence of the Contract.

- F. The Service Provider shall use original, authentic and licensed/authorized hardware and software tools for the purpose of legally sound forensic analysis of electronic data/electronic evidence for fair extraction of data. The service provider shall not use pirated software or unlicensed tools. The tools should be state of the art with licenses purchased for automatic upgrades as and when they are rolled out. The tool(s) should have full capability for the following:
- (i) Analysis of mobile data including images, screenshots, voice messages etc and extraction of data including WhatsApp/Telegram/Other messaging app messages(or a method to access all such messages) in all devices including Apple, Android and Blackberry devices (to the maximum possible extent of breaking encryptions).
  - (ii) Recovery and restoration of all data from all sectors of the electronic media and devices.
  - (iii) Recovery and restoration of all forms of email on the cloud and mail servers or laptops in OST, PST, DBX, MBOX, MSG, EML, TXT, RTF, HTML, MHTML and other formats.
  - (iv) The service provider shall ensure that the forensic analysis data is provided to the investigation officer in a readable and accessible digital format on the device specified by the investigating officer.
- G. The Service Provider shall maintain a worklog at mid action points verified by the Authorized Officer at the premises. Similarly, for post search activity, a worklog is to be maintained and verified by processing Investigating Officer. The work log should capture the work performed, the name of person from the service provider who is performing the work, the start time, the end time, the tools utilised etc., the worklog should match the bill raised by the service provider.
- H. Once the project has concluded, the Service Provider shall not retain with it any data or metadata pertaining to it in any format or in any medium which can be later recovered or restored through any means. The Service Provider should actively eliminate and destroy any traces of data relating to the project undertaken immediately after the





completion of project. Further, a certificate to this effect shall be presented to the ITD in every action along with the bill and any violation of the same shall attract severe penal action against the Service Provider, including cancellation of the empanelment.

1. Bills pertaining to mid-search actions and post-search actions should be put up separately, clearly stating the nature of actions carried out.

**2. Onsite forensic analysis of electronic evidence/during search operation**

(i) In addition to the forensic analysis of electronic data/electronic evidence which the Service Provider would generally be required to do in the Income-tax Office, it may be required to do these activities at the site out of the office also. For this purpose, whenever required, Service Provider shall be able to depute sufficient number of technically qualified personnel (as set out in para 4 below) with requisite hardware and software tools at short notice (12 hours), for onsite forensic analysis of electronic evidence/away from the office Mumbai and outside Mumbai. In case of requirement for more technically qualified personnel the Service Provider shall ensure that adequate manpower for the same is provided immediately.

(ii) The Service Provider personnel are required to use their own hardware excluding storage devices (hard disk, pen drive etc.) and software tools for imaging/back up etc. for the above purpose. The Service Provider shall ensure that the hardware and software tools are of high quality. The storage devices (hard disk, pen drive etc.) shall be provided by the ITD.

(iii) The Service Provider shall ensure that adequate man power is made available for forensic analysis/out of office duty in Mumbai. The Service Provider personnel may also be required to travel to any part of India for the above purpose.

(iv) The Service Provider personnel may have to accompany the search & survey teams for the above purpose.

(v) For out of office duty, no additional remuneration or charges shall be payable to the Service Provider/Service Provider personnel.

(vi) Out of office duty may stretch multiple days at a time. Service Provider shall ensure that the personnel are made available for the entire duration for proper conduct of official work of ITD



### 3. Qualifications/skill requirements of Service Provider Personnel

#### A. Forensic Services

The Service Provider personnel required for forensic analysis of electronic data/electronic evidence which include off-site restoration and examination of electronic data/electronic evidence must possess at least the minimum knowledge and skills required for this purpose including the following:

- (a) Proficiency in accountancy including proficiency in financial statements, financial tables/charts/excel based files and jobs of similar nature.
- (b) Proficiency in using forensic hardware and software tools like Lazesoft, Windows Shell, bash, Nirlauncher, FTK Imager, Belcasoft, Dumpit, Password Recovery, Oxygen, Cellebrite, hardware based forensic cloners and imagers like Tableau TX1, Tableau TD2u, Magnet Axiom, OpenText Encase, Mobile phone acquisition, backup, data recovery tools for Apple, Android based devices like Cellebrite UFED 4PC etc.
- (c) Well versed with relevant laws applicable to the area of electronic evidence including relevant provisions of the Information Technology Act Indian Evidence Act.
- (d) Proficiency in using Tableau duplicators, Encase forensics, Password, write-blockers and other latest tools.
- (e) Proficiency in Relational Database Management Systems like Oracle/Microsoft SQL, etc.
- (f) Proficiency in TALLY/ERP and similar accounting software tools including latest tools such as SAP, etc.
- (g) The personnel deployed should be proficient in usage of various types of digital systems including mobile phones, memory chips/cards, cloud computing systems, servers, other remote data systems/networks/ Nirlauncher etc
- (h) Proficiency in assessing electronic data/files/records/emails/chats/communications/images i-cloud etc. including by way of breaking of passwords and forensic & financial analysis of the same.

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- (i) The forensic team at its backend should have members from financial background like CA/CFA/CS to assist in digital forensic analysis
- (j) Proficiency in various versions of Operating Systems like Windows, Linux, MacOS, Android, Ios etc.

The forensic team provided by each bidder shall preferably have at least 5 members comprising of:

- (a) Four technical persons with necessary qualifications and having knowledge of accounting, forensic and computer.
- (b) No under trainee personnel shall be deployed to execute the project work.

#### **B. Data Analysis Services**

The Service Provider personnel required for data analysis must be qualified data analysts and possess at least the minimum knowledge and skills required for this purpose including the following:

- (a) Ability to gather, view, and analyse large volume of data that may be present in various disparate formats
- (b) Proficiency in spreadsheet programs like MS Excel
- (c) Knowledge of Python, Power BI, SQL, R and MATLAB
- (d) Skilled at data visualisation and capability to present reports in a format as required.  
Should be skilled at creating clean, visually compelling charts that will help understand the data
- (e) Strong logical skills and statistical knowledge

#### **4. Prohibition on illegal and/or unauthorized usage of Income Tax ITD data**

- (a) The Service Provider personnel shall act for and on behalf of the DGIT and shall not make any copy of data held by the ITD in any form and/or manner, in an unauthorized way.
- (b) The Service Provider personnel shall not hold data of the ITD with them independently at any point of time. Such possession will tantamount to illegal and/or unauthorized usage whether actually used or not.
- (c) If Service Provider personnel misuse the data or indulge into illegal and/or unauthorized usage of data or cause a deliberate act of omission or commission, they/Service Provider shall be liable for prosecution under applicable laws in addition to cancellation of the empanelment and other consequences, without any



notice. Further, they/Service Provider may be blacklisted from providing any service to the DGIT in future.

- (d) The clauses regarding illegal and/or unauthorized usage of data are very important and may be noted by Service Provider with due care, as the DGIT office attaches great importance to sensitivity and confidentiality of the data.
- (e) The (Indian) Information Technology Act, 2000 deals with the issues relating to payment of compensation (Civil) and punishment (Criminal) in case of wrongful disclosure and misuse of personal data and violation of contractual terms in respect of personal data and the Service Provider and its personnel shall be accountable for any lapses.
- (f) Further, under section 43A of the (Indian) Information Technology Act, 2000, a body corporate who is possessing, dealing or handling any sensitive personal data or information, and is negligent in implementing and maintaining reasonable security practices resulting in wrongful loss or wrongful gain to any person, then such body corporate may be held liable to pay damages to the person so affected. It is important to note that there is no upper limit specified for the compensation that can be claimed by the affected party in such circumstances. This shall also be applied for the Service Provider and its personnel and shall be accountable for any lapses. Section 43A of the (Indian) Information Technology Act, 2000 is hereby reproduced for more clarification in this regard:-

*[43A Compensation for failure to protect data. Where a body corporate, possessing, dealing or handling any sensitive personal data or information in a computer resource which it owns, controls or operates, is negligent in implementing and maintaining reasonable security practices and procedures and thereby causes wrongful loss or wrongful gain to any person, Such body corporate shall be liable to pay damages by way of compensation to the person so affected.*

*Explanation. - For the purposes of this section:*

- (i) *"body corporate" means any company and includes a firm, sole proprietorship or other association of individuals engaged in commercial or professional activities:*
- (ii) *"reasonable security practices and procedures" means security practices and procedures designed to protect such information from*



*unauthorized access, damage, use, modification, disclosure or impairment, as may be specified in an agreement between the parties or as may be specified in any law for the time being in force and in the absence of such agreement or any law, such reasonable security practices and procedures, as may be prescribed by the Central Government in consultation with such professional bodies or associations as it may deem fit;*

(iii) *"Sensitive personal data or information" means such personal information as may be prescribed by the Central Government in consultation with such professional bodies or associations as it may deem fit.*

- (g) Section 66 of the (Indian) Information Technology Act, 2000 provides that if any person, dishonestly or fraudulently does any act referred to in section 43, he shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to Rs. 5,00,000) or with both. This shall also be applied for the Service Provider and its personnel and shall be accountable for any lapses.
- (h) If any misconducts/malpractices of the Service Provider or and any of its personnel caused any loss/embezzlement of revenue to the government exchequer, the Service Provider shall be accountable for making this loss good and the DGIT (Inv.), Mumbai shall be empowered to recover it or take necessary action as deemed fit and or refer the case to the suitable enforcement agency for taking remedial action, if any, in this regard.
- (i) The Service Provider shall ensure that the evidentiary value of the devices/data imaged/seized/backed up is protected as per Indian Evidence Act, 1872 and any other laws in place with regard to digital evidence and shall provide necessary certificate/documents as mandated by law to that effect. The Service Provider shall also provide the certificate for admissibility of electronic records/data under section 65B of Indian Evidence Act, 1872.
- (j) If the service provider comes to know that its services are being utilized by the DGIT (Investigation) in the case of its works of clients or otherwise related to it. The service provider shall immediately inform the DGIT (Investigation) of possible conflict of interest and immediately disposes of all the data related to the case and refrain from providing services in the given case.



(k) The service provider shall enter into a separate Non-disclosure agreement with the O/o DGIT(Inv.), Mumbai.

5. The quotes are being invited for two categories of work viz (a)Data Analysis and (b)Forensic Work. Every bidder is required to quote for each category separately. The L1 quote in each category will be published and all the qualified bidders shall be provided an opportunity to match the L1 quote. All the qualified bidders who match L1 quote in each category shall be empanelled.

6. The DGIT (Inv.), Mumbai makes no commitments, explicit or implicit, that this process will result in a business transaction with anyone. This Tender does not constitute an offer by the department. The bidder's participation in this process may result in selecting the L-1 bidder and further to invite other bidder for empanelment at L-1 rates. The commencement of such empanelment does not, however, signify a commitment by the department to award the bid. The department also reserves the right to accept or reject any bid, and to annul the bidding process at any time, without thereby incurring any liability to the affected Bidder or Bidders.

7. The offer is only for empanelment and the same would not amount to any work contract or surety with reference to allotment of work.



**SECTION-III**  
**INSTRUCTIONS TO BIDDERS**

1. Instructions for the service providers are as below:
  - (a) The Applicant Service Provider should have qualified digital forensic specialists with minimum 3 years of experience preferably handling the cases relating to Investigation Wing of Income tax Department or other Central/State Enforcement Agencies and should possess all updated forensic instruments such as oxygen forensic, encase etc. Number of digital forensic specialists available with the applicant should be indicated with the bid.
  - (b) The Bidder should have a reputed client base. The client list should be submitted with the bid.
  - (c) The annual turnover of bidders in the field of forensic analysis or audit and financial audit services shall be not less than average of Rs. 50 lakhs in the two preceding financial years i.e., FY 2020-21 and FY 2021-22. In support of this, the bidder shall submit self-certified copies of return of income filed with the Income Tax Department.
  - (d) The Bidder should ensure that the resource persons are made available as and when required by the officers of the office of the Director General of Income Tax (Investigation), Mumbai.
  - (e) As and when required, the resource person should be ready to travel to any premises within India, and assist them for acquiring of data, retrieval, analysis etc., including requisition at very short notice.
  - (f) The Bidder should ensure compliance of strict confidentiality of data and procedures, as the matter dealt with will be of high sensitivity and utmost importance.
  - (g) The Income Tax Department reserves the right of accepting the whole or any part of the quotation received and the Bidder shall be bound to perform the same at the rates quoted.
  - (h) A consolidated bill will be submitted after completion of the work for payment. The bills will be countersigned by the relevant officers before submitting the same for financial sanction. The bills will be cleared within a reasonable time. However, in case of any unexpected delay, the contractor should be in a position to offer credit facility for the period.
  - (i) TDS will be made as per law.
  - (j) The contract can be terminated at any time after giving one-month notice without assigning any reason by the Department and two months' notice by the contractor.
2. The Bidders are advised to study the tender document carefully. Submission of Tender shall be deemed to have been done after careful study and examination of the tender document with full understanding of its implications. Failure to furnish all information responsive to those mentioned in the tender documents or submission of a proposal not substantially responsive to tender conditions may result in rejection of the proposal.



2.1 Process

Selection of a successful Service Provider will involve a six (6) stage approach before issuance of Work Order/letter of appointment.

- (a) Issue of Notification.
- (b) Issue of Bid Document
- (c) Receipt of Bids
- (d) Evaluation of Technical Bid
- (e) Selection of technically qualified bidders
- (f) Evaluation of financial bids and finalisation of rates.
- (g) Offer to technically qualified bidders to offer services at such rates
- (h) Finalisation of vendors to be empanelled.

3. The bidder is required to fill up the Profile of his Organization and other details in the format given as per Annexure- A of the Bid Document.

4. The bids are to be submitted in two parts in separate sealed envelopes, i.e., **Technical Bid and Financial Bid**.

5. **The Technical Bid submitted by the bidder shall include the following:**

- (a) Full particulars of Govt. or other organizations, where the Service Provider has provided Digital Forensic Services (Self-attested copies of the relevant work orders are to be enclosed).
- (b) Profile of his Organization and other details in the format given as per Annexure-A

6. **Sealing and Marking of Bids:**

(a) The Technical Bid (as per Section VI) along with requisite documents shall be placed in one sealed envelope super scribed 'Technical Bid'. The Financial Bid (as per Section VII) shall be kept in a separate sealed envelope super scribed 'Financial Bid'. Both the envelopes shall then be placed in one single sealed envelope super scribed "**Tenders for Providing Digital Forensic Services for the office of the Director General of Income Tax (Investigation), Mumbai**" and addressed to "**The Director General of Income Tax (Investigation), Mumbai**". The bidder's name, telephone number and complete mailing address shall be indicated on the cover of the outer envelope.

(b) Both the inner envelopes super scribed "Technical Bid" and "Financial Bid" shall have the name and address of the bidder so that if required, they may be returned to the bidder without opening them.

(c) If the outer and inner envelopes are not sealed and marked as required, the Income-tax department shall assume no responsibility for the bid's misplacement or premature opening.

(d) If for any reason, it is found that the Technical Bid reveals the Financial Bid related details in any manner whatsoever, or, the Financial Bid is enclosed in the envelope super scribed, "Technical Bid", the Bid document will be summarily rejected in the first instance itself.

(e) All the Bid documents submitted shall be serially page numbered and contain the table of contents with page numbers.





7. **Deadline for Submission of Bids:**

(a) The applicants should submit their bids in a sealed envelope, as described above to the Office of the **Director General of Income Tax (Investigation), Mumbai**, Ballard Estate, Scindia House, Mumbai by **05.00 P.M on 15<sup>th</sup> June 2023**.

(a) No acknowledgement, in respect of receipt of any bid, shall be issued.

(b) Bids must be received by the Income-tax department at the address specified not later than the time and date specified in the Invitation for Bids.

(c) In the event of the specified date for the submission of Bids being declared a holiday for the Income-tax department, the Bids will be received up to the given time on the next working day.

(e) The Income-tax department may, at its discretion, extend the deadline for submission of bids which will be binding on all the bidders.

(f) Any bid received by the Income-tax department after the deadline for submission of bids prescribed by the Income-tax department in the bid, document will be rejected and will not be opened.

8. **Modifications and Withdrawal of Bids:**

(a) No modification or substitution of the submitted application shall be allowed.

(b) An applicant may withdraw its Tender after submission, provided that written notice of the withdrawal is received by the Income-tax Department before the due date for submission of applications.

(c) The withdrawal notice shall be prepared in original only and each page of the notice shall be signed and stamped by authorized signatories. The copy of the notice shall be duly marked as "WITHDRAWAL".

9. **Disqualification :**

The proposal is liable to be disqualified in the following cases or in case bidder fails to meet the bidding requirements as indicated in this tender document.

(a) Proposal not submitted in accordance with the procedure and formats prescribed in this document or treated as non-conforming proposal.

(b) During validity of the proposal, or its extended period, if any, the bidder increases his quoted prices

(c) The bidder qualifies the proposal with his own conditions.

(d) Proposal is received in incomplete form.

(e) Proposal is received in after due date and time.

(f) Bidder has been blacklisted by any Government (Central/State/PSU) department / organization.

(g) Proposal is not accompanied by all the requisite documents.

(h) If bidder provides quotation only for a part of the project.

Information submitted in technical proposal is found to be misrepresented, incorrect or false, accidentally, unwittingly or otherwise, at any time during the processing of the contract (no matter at what stage) or during the tenure of the of the contract including the extension period if any.

(i) Financial bid is enclosed with the same envelope of Technical bid.

- (j) Bidder tries to influence the proposal evaluation process by unlawful/corrupt/fraudulent means at any point of time during the bid process

**10. Opening and Evaluation of Technical Bids:**

(a) The Tender Evaluating Committee appointed by the Income-tax Department / or a committee appointed for this purpose will open all Technical Bids in the first instance on the appointed date, time and venue.

(b) During evaluation of the bids, the Income-tax Department may, at its discretion, ask the Bidder for clarification of its bid. The request for clarification and response shall be in writing.

(c) No bidder shall contact the Income-tax Department on any matter relating to his bid from the time of the bid opening to the time the issue of work order. All bidders are strongly advised to furnish all material information in the bid itself.

(d) Any effort by a Bidder to influence the Income-tax Department in its decisions on bid evaluation, bid comparison or work order decision will result in rejection of the bid.

(e) The Financial Bid of only those Service Providers shall be opened whose technical bid (inclusive of profile of applicant Service Provider) are found eligible.

**11. Opening and evaluation of Financial Bids:**

(a) The results of the bid will be communicated in writing to the qualifying bidder. The unsuccessful bidders will be notified separately.

(b) The Price Bid shall comprise the price component for all the services indicated in the Section-V of the bid document. The price quoted by the bidders shall include all applicable taxes, wherever applicable. The bidder shall include Service tax and Surcharges etc. as applicable on the services that are provided under this contract in the lump sum rates quoted and Income-tax Department would not bear any additional liability on this account.

(c) Income-tax Department shall however, deduct such tax at source as per the rules and issue necessary certificates to the Service Provider. The prices once accepted by the Income-tax Department shall remain valid till the contract remains in force.

(d) Rates shall include statutory obligations as may be applicable.

(e) Amounts/Prices shall be quoted in Indian Rupees only.

(f) Arithmetical errors will be rectified on the following basis: - If there is a discrepancy between words and figures, the amount written in words shall be taken as the bid price.

**12. Payment terms.**

The contract payment shall be made as per the payment schedule mentioned below:

(a) A consolidated bill will be submitted after completion of the work for payment. The bills will be countersigned by the relevant Officers before submitting the same for financial sanction. The bills will be cleared within a reasonable time. However, in case of any unexpected delay, the contractor should be in a position to offer credit facility for the period.

(b) If the performance of the personnel provided by the Service Provider is not found satisfactory, the Director General of Income-tax (Inv), Mumbai shall have power to terminate the contract with one month's notice and shall be absolutely at the disposal of the Department.

13. The Income-tax Department, without assigning any reasons, reserves the right to accept or reject any bid, and to annul the bidding process and reject all bids at any time, without thereby incurring any liability to the affected Bidder or Bidders or any obligations to inform the affected Bidder or bidders of the grounds for the action Income-tax Department.
14. The Bidder shall sign his bid with the exact name of the concern whom the Income Tax Department has empanelled as Service Provider. The Bid document filed by the bidder shall be typed or written in indelible ink. No overwriting or cuttings shall be permitted.
15. The Income-tax Department reserves the right to reject the bid having deviations from the prescribed terms and conditions.
16. The Service Provider shall not subcontract or permit anyone other than himself to perform any of the work, service or other performance required of the Service Provider under the contract.
17. Making misleading or false representation in the bid document will lead to disqualification of the Bidder at any stage.
18. Where the bid has been signed by the Authorized Representative on behalf of the concern, the bidder shall submit a certificate of authority and any other document consisting of adequate proof of the ability of the signatory to bind the bidder to the contract. (Income-tax department may out rightly reject any bid, which was not supported by adequate proof of the signatory's authority).
19. Department reserves the right to negotiate the price with the finally short listed bidder before awarding the contract. It may be noted that Income Tax Department will not entertain any price negotiations with any other bidder.

Read and accepted.  
Signature and stamp of  
Bidder or Authorized Signatory



SECTION-IV

Annexure 'A'

**PROFILE OF ORGANIZATION**

(To be submitted along with Technical Bid)

Sr. No.	Particulars	Details
1.	Name of the Firm	
2.	Permanent Account Number/TIN No. (enclose copies)	
3.	Service Tax Registration No. (if any)	
4.	Full address, with email, Phone, Fax, Mobile Number	
5.	Name and address of Proprietor/Partners/Directors and their PAN	
6.	Year of Establishment of the Firm	
7.	Period of experience in the field of providing Digital Forensic Services	
8.	Details of services provided (enclose documentary proof of the same) with satisfactory completion certificates of the concerned organisations)	
9.	Any other information in support of their past antecedent, present experience, approach & methodology of work, competency to execute contract, financial capacity etc...	

**Note:** Please attach extra sheet in support of your information, if space in the column is insufficient.  
It is requested to visit the site and ascertain the quantum of work before submitting the tender.

Signature & Seal of bidder

## SECTION-V

### TERMS & CONDITIONS OF CONTRACT

1. No alteration shall be made in any of the terms and conditions of the bid document by scoring out. In the submitted bid, no variation in the conditions shall be admissible. Bids not complying with the terms and conditions listed in this section are liable to be ignored.
2. No bid will be considered unless and until all the pages / documents comprising the Bid are properly signed and stamped by the persons authorized to do so.
3. In the event of bid being accepted, the bid will be converted into a contract, which will be governed by the terms and conditions given in the bid document. The instructions to bidders shall also form part of the contract.
4. The terms and conditions of contract given in Section-III & IV, along with profile of the applicant Service Provider, as prescribed in the Annexure-A, shall be signed and returned in the envelope marked as 'Technical Bid', otherwise the tender will be rejected.
5. The Income-tax Department does not bind itself to accept the lowest bid.
6. Any change in the constitution of the concern of the Service Provider shall be notified forthwith by the Service Provider in writing to the Income-tax Department and such change shall not relieve any former member of the concern from any liability under the contract.
7. The Service Provider shall acknowledge that it has made itself fully acquainted with all the conditions and circumstances under which the services required under the contract will have to be provided and the terms, clauses and conditions, specifications and other details of the contract. The Service Provider shall not plead ignorance on any matter as an excuse for deficiency in service or failure to perform or with a view to asking for increase of any rates agreed to the contract or to evading any of its obligations under the contract. In the event of the Service Provider failing to fulfil or committing any breach of any of the terms and conditions of this contract or indulge in following omission or commission then without prejudice to the Income-tax department's rights and remedies to which otherwise, Income-tax department, shall be entitled, the contract shall be terminated forthwith and to blacklist the Service Provider and execute the work or arrange otherwise at the Service Provider's risk and at the absolute discretion of the Income-tax Department. The cost of such works together with all incidental charges or expenses shall be recoverable from the Service Provider:-
  - a) If the Service Provider or its agents or employees are found guilty of fraud in respect of the contract or any other contract entered into by the Service Provider or any of his partners or representatives thereof with the Income-tax Department; or
  - b) If the Service Provider or any of its partner becomes insolvent or applies for relief as insolvent debtor or commences any insolvency proceedings or makes any composition with its/their creditors or attempts to do so; or if
  - c) At any time during the pendency of the contract, it comes to the notice of the Income-tax Department that the Service Provider has misled it by giving false/incorrect information.
8. The Service Provider shall comply with all statutory liabilities and obligations of State and Central Government. The Income-tax Department shall not be liable for any contravention/non-compliance on the part of the Service Provider. Any contravention/non-compliance on the part of the Service Provider would be construed as a sufficient ground for termination of the contract at the discretion of the Income-tax Department. Notwithstanding,

in the event of the Income-tax Department being imposed with any penalty/fine etc., by any Service Provider/authority due to the non-compliance/contravention on the part of the Service Provider to any statutory laws/rules/regulations etc., the Income-tax Department reserves the right to recover such fine/penalty etc., from the Service Provider by way of recovery from the bills raised by the Service Provider or by any other means.

9. The Income-tax Department may discontinue the contract at any point of time, by giving a notice at least 30 days before the intended date of discontinuation, and will not be liable to any additional charges or compensation payable to the Service Provider or any other person.
10. The Service Provider may discontinue the contract at any point of time, by giving a notice at least 60 days before the intended date for discontinuation. But, in case of discontinuation without a notice or a notice less than 60 days prior to the intended date of discontinuation. The Income-tax Department will have the right to claim damages, and recover them from the payments due to the Service Provider or by any other means.
11. The Service Provider shall be required to enter into an agreement on a non – judicial stamp Paper of not less than Rs. 500/- on receiving the intimation/letter of intent and to start the work with effect from 1st July, 2023 of the signing of Deed/Agreement.

**12. Requests for Information**

Bidders are required to direct all communications related to this document through the designated Contact person Income-tax Officer (Inv.)(Hqrs.) for Director General of Income-tax (Investigation), Mumbai, Room No. 305, 3<sup>rd</sup> Floor, Scindia House, Ballard Estate, Mumbai-400 001 . All queries relating to the Bid, technical or otherwise, must be in writing only to the designated contact person. The Department will not answer any communication initiated by Respondents later than five business days prior to the due date of opening of the bids. If the Department, in its absolute discretion, deems that the originator of the question will gain an advantage by a response to a question, then department reserves the right to communicate such response to all Respondents.

**13. Tenure of the contract:**

Initially, this agreement shall remain in force for a period of 24 months with effect from 01.07.2023 to 30.06.2025, with the provision of extending by the administrative convenience of the Director General of Income Tax (Investigation), Mumbai, subject to satisfactory performance.

**14. Arbitration:**

In the event of any dispute or differences arising as to the execution of the contract or as to the respective rights or liabilities of the parties hereto or interpretation of any of clause thereof on any condition of agreement (except as to any matters the decision of which is specially provided for or the special conditions), the dispute shall be resolved in accordance with the provisions of the Arbitration & Conciliation Act, 1996 and the Rules there under and any statutory modifications thereof, for the time being in force, shall deemed to apply to the arbitration proceedings. The award of the arbitrator shall be final and binding on parties to the agreement.

Read and accepted.  
Date Signature and stamp of the Bidder  
or Authorized signatory, Place.

SECTION-VI

Annexure —I

TECHNICAL BID DOCUMENT

Sr. No.	Description	:	Check
1.	Name and address of the registered Agency	:	Yes/No
2.	Name & Address of the Owner(s)	:	Yes/No
3.	PAN & GST Registration No. (Proof to be enclosed)	:	Yes/No
4.	Year of Commencement of Agency (Minimum 3 years of experience in Digital Forensic Services)	:	Yes/No
5.	Copies of IT Returns along with Tax Audit Report having minimum average turnover of Rs.50 lakhs in last two FYs. 2021-22 and 2020-21	:	Yes/No
6.	Year of formation/Year of Incorporation (Proof to be enclosed)	:	Yes/No
7.	Number of Digital Forensic Specialists Available with qualification (to be enclosed with evidence for having experience in Digital Forensic Services) minimum 5	:	Yes/No
8.	Client list to be enclosed	:	Yes/No
9.	Enforcement agencies who had taken Services of the applicant in last 3 years (Proof to be enclosed)	:	Yes/No
10.	Any other remarks*	:	Yes/No

If response to any of the items mentioned at Sr.No 1-9 above is not furnished or if any response to any item at Sr. No. 1-9 is negative, the bid may be rejected.

Signature of the Authorised Signatory

**DECLARATION**

I / We hereby certify that the information furnished above is full and correct to the best of my/our knowledge and belief. I/We understand that in case any deviation is found or any document submitted is non-genuine in the above statement at any stage, the agency will be blacklisted and may not be permitted to bid in future.

(Signature of Authorized Signatory with date)

**SECTION-VII**

**Annexure — II**

**FINANCIAL BID DOCUMENT**

1. Name and address of the registered Agency with telephone number of the applicant contractor :
2. Permanent Account Number (PAN) :
3. Names and Addresses of the Proprietor/Partners/: Directors and their PAN
4. Rate Chart per Hour (Exclusive of Service Tax) :

**PART A**

(Rate for Forensic Services)

Sl. No.	Description/Type of work	Rate per Man-Hour (in figure)	Rate per Man-Hour (in words)
1.	Forensic Services		

**PART B**

(Data Analysis)

Sl. No.	Description/Type of work	Rate per Man-Hour (in figure)	Rate per Man-Hour (in words)
1.	Data Analysis Services		

Signature of the Authorised Signatory





**SECTION-VIII**  
**EVALUATION METHOD OF BID**

**The criteria of selection as well as rejection.**

1. The bidder should fulfil eligibly criteria mentioned in Section-III of this document to be able to qualify for consideration at the stage of technical evaluation: i.e. Only those Bid(s) shall be treated as responsive bid(s) which fulfils all the criterion/parameters
2. Incomplete tenders would be rejected.
3. Tendering process shall be finalized only when there are at least three responsive bids.
4. In a normal situation, the contract shall be awarded to the lowest responsive bidder. However, mere lowest rates are not the sole criteria of selection. Income-tax department, Mumbai, is not bound to accept the lowest rates.
5. Without affecting the sanctity of the above criterion, Income-tax department, Mumbai reserves rights to relax any condition of eligibility criteria qualifying the bid(s) based on merit of each case and if the situation so warrants in the interest of the department.
6. Income-tax department, Mumbai reserves the right to accept or reject any or all bids without assigning any reasons.
7. Income-tax department, Mumbai also reserves the right to reject any bid (including the lowest one) which in its opinion is not responsive or violating any of the conditions/specifications or which is found to be adopting unethical business practices; without bearing any liability or any loss whatsoever it may cause to the bidder in the process.

**The parameters and process for Evaluation.**

1. The technical bids will be evaluated by the screening committee on the basis of following parameters.
  - (a) Past performance.
  - (b) Credentials.
  - (c) Financial capacity with respect to gross receipt.
  - (d) Evaluation of competency done by Tender Committee.
  - (e) Fulfilment of provisions of legal obligations.
2. Evaluation of these parameters shall be based on documents and information submitted by the bidders without recourse to extrinsic evidence.
3. Financial bids of those who qualify after the evaluation of technical bids by screening committee would be opened.

