

TENDER NOTICE

DOMESTIC COMPETITIVE BIDDING

(Through call of open Tenders)

F.No: DGIT(Inv.)/CHD./Forensic Services/2024-25

Date: 26.04.2024

Period of Contract	Three Years from date of signing Agreement, which may be extended by one more year as per the administrative convenience of the Director General of Income Tax (Investigation), NWR, Chandigarh to satisfactory performance of the empaneled service providers.
The tender documents can be obtained from	May be downloaded from e-procurement website i.e., www.incometaxindia.gov.in www.incometaxchandigarh.org
Last Date & Time for receipt of Bid	Date : 24.05.2024 Time: 02:00 PM
Time and Date of opening of Bids	Technical Bid : 11:00 AM on 04.06.2024 Financial Bid : 11:00 AM on 11.06.2024 Declaration of Bid & Meeting with qualified Vendors : 11:00 AM on 18.06.2024
Tenders addressed to	The Director General of Income Tax (Investigation), NWR, Chandigarh
Place of Opening of Bids	Office of the Director General of Income Tax (Investigation), NWR, Chandigarh

Section-I

TERMS & CONDITIONS FOR HIRING FORENSIC TOOLS AND DATA ANALYTICS SERVICE PROVIDERS

1. Qualifications/skill requirements of the Service Provider personnel

i) Data storage, data retrieval & data mining

- a. The experts deputed should be able to store and retrieve the data across multiple domains/ areas in a comprehensive way.
- b. The experts deputed should be able to facilitate data mining on the same.
- c. The experts deputed should be able to handle cloning of apps like viber, telegram, whatsapp, etc.
- d. The experts deputed should be able to search for the contents within the files and documents (including images).

ii) Data representation

- a. The experts deputed must be able to represent data in the most comprehensive way and provide dash boards and reports on the data already gathered/retrieved/analyzed.

iii) Data Engineering:

- a. The Service Provider should depute employee-experts who have a strong understanding of Data engineering and dimensional design fundamentals, good at SQL, integration (ETL).
- b. The experts deputed should have a good understanding of data warehouse scheme design and granularity of the data.
- c. The experts deputed should have a good understanding of data federation techniques and aggregation of data at scale from multiple source systems.
- d. The experts deputed should have capability to design and develop ETL pipelines across multiple platforms and tools.
- e. The Service Provider should have capability to support large data volumes and accommodate flexible provisioning of new sources.

- f. The experts deputed should be capable in handling database and legacy systems like Oracle, SQL, and Server etc.
- g. The experts deputed should have capability in ETL tools like SSIS etc.
- h. The Service Provider should depute experts who have excellent collaboration and communication skills and have the ability to multi-task and work across multiple projects with competing priorities and deadlines.

iv) Data Intelligence & reporting & representation:

- a. The Service Provider should collaborate with ITD to determine requirements, estimate level of effort, and implement solutions for data analysis, reporting and integration and representation projects.
- b. The Service Provider should be able to develop and implement ETL programs and tools to load data from disparate data sets.
- c. The experts deputed should have experience with database technology, including RDBMS, ETS, BI/Data warehousing, SQL programming.
- d. The experts deputed should be able to design, develop, test, deploy and maintain integration solutions using JavaScript, Python, MySQL, and Tableau.
- e. The experts deputed must have access and expertise of handling basic accounting softwares like ERP, SAP, Marq, Prologic, etc.
- f. The experts deputed should have experience with imaging software such as FTK imager, Encase, Oxygen Forensic Suite, WIN Forensic Toolchest, Intella Pro Tool, Magnet DVR Examiner, etc.
- g. The forensic team at its backend should have members from financial background like CA/CFA/CS to assist in digital forensic analysis

v) Data Analysis:

- a. Data science experts deputed by the Service Provider should have proven experience years in analytics and machine learning.

- b. The experts deputed should have experience in designing solutions with a combination of business, mathematics and technology skills.
- c. The experts deputed should have hands-on experience in data mining using MS Excel, R and Python.
- d. The experts deputed should have hands-on experience in deriving insights from complex data: structured and unstructured data sources.

2. Scope of Work

- i) The Service Provider shall carry out Digital Forensic & Allied services and analysis of electronic data/electronic evidence assigned to it by the ITD (Director General of Income Tax (Investigation), North West Region, Chandigarh and all its subordinate offices) and submit a report in writing. The Services shall be categorized into Imaging/Cloning, Carving, Extraction, Indexing & keyword filter in respect of Hard Disk Drive, Pen-Drive, Email & Mobile Forensics, Review & Analysis of Server Data (both physical & cloud) Data extracted from various devices such as HDD, Laptops, Tablets, Mobile Phones, Emails, Etc.
- ii) Service Provider shall carry out restoration & analysis as per Standard Operating Procedure of the Income Tax Department and as per legal requirements to preserve the legal sanctity and evidentiary value of the data/electronic evidence. A fair extraction of the data should be carried out. These are part of the Digital Evidence Investigation Manual which is available in the Public domain. Any deviation from the prescribed SOPs shall lead to penal actions which can range from blacklisting of the vendors to prosecution under the relevant laws.
- iii) The Service Provider shall also aid in carrying out such investigation as required by Investigation Officer including access of password protected devices/documents etc, text Search, forensic analysis of software system and incorporate the outcome along with its basis in the report.
- iv) The Service Provider shall also aid in carrying out data extraction and analysis and constructing trails of any financial data gathered during the

course of investigation as required by Investigation Officer and incorporate the outcome along with its basis in the report.

v) 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 tools should be licensed purchases enabled for automatic upgrades as and when they are rolled out.

vi) The tool(s) should have full capability for the following:-

(a) 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 decoding encryptions).

(b) Recovery and restoration of all data from all sectors of the electronic media and devices.

(c) 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.

(d) 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.

vii) The Service Provider shall keep a proper and comprehensive account of the resources deployed for the forensic analysis of electronic data/electronic evidence which will have to be verified by the Investigating Officer. The details of the resources deployed should be presented for accounting for the verification of time spent by each resource along with justification for the time spent by each resource on the concerned project. Only after this verification and presentation of proper justification, the invoices will be cleared for payments.

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

ix) The Service Providers shall be available to conduct daily meetings at the end of each work day with the Investigating Officer to present him with the progress made in the analysis and submit a report of the major findings and the man-hours spent and charged to the department. The Service Provider shall also conduct a meeting with the Unit Head on a weekly basis and present him with the major findings and the amount charged to the department and the resources deployed in the week. No payment shall be made to the Service Provider if it is found that such meetings have not been conducted and the Investigating Officer as well as the Unit Head has not been kept duly informed about the progress of the project and major findings made.

x) During the rendering of service as well as after the conclusion of the project, the Service Provider should ensure that none of the personnel deployed/deputed by shall not keep any data or metadata pertaining to it in any format or in any medium which can be recovered or restored through any means. Along with the bill, a certificate to this effect shall be presented to the ITD in every action and the violation of the same shall attract cancellation of the empanelment of the Service Provider also other actions on the Service Provider as per Information Technology Act, 2000, Indian Penal Code and other applicable laws.

xi) In case of breach of confidentiality in respect of the data handled by the Service Provider in respect of services provided under this agreement, it will be the ultimate responsibility and liability of the Service Provider for such default and all actions shall lie primarily against the Service Provider. The personnel deployed by the Service Provider shall also be responsible for such breach and default.

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

a) 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

b) 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

xiii) 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 during the time of search/survey action. For this purpose, whenever required, Service Provider shall be able to depute sufficient number of technically qualified personnel with requisite hardware and software tools at short notice (12 hours), for onsite forensic analysis of electronic evidence/away from the office. In case of requirement for more technically qualified personnel the Service Provider, shall ensure that adequate manpower for the same is provided immediately upon request.

xiv) 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.

xv) The Service Provider shall ensure that adequate manpower is made available for forensic analysis/out of office duty in North West Region. The Service Provider personnel may also be required to travel to any part of India for the above purpose on their own expense.

xvi) For out of office duty, no additional remuneration or charges or expenses shall be payable to the Service Provider/Service Provider personnel. The Service Provider is not eligible for any reimbursement for travel, hotel, boarding, lodging, food charges etc of the personnel deployed by the Service Provider.

xvii) 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.

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

3. 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 field premises/premises being searched also. For this purpose, whenever required, Service Provider shall be able to depute sufficient number of technically qualified personnel (as set out in para 3 below) with requisite hardware and software tools at short notice (12 hours), for onsite forensic analysis of electronic evidence/away from the office at Chandigarh and outside Chandigarh (i.e. for whole territory of North West Region). 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/ at the field premises (i.e. for whole territory of North West Region). 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 field duty, no additional remuneration or charges shall be payable to the Service Provider/Service Provider personnel.

(vi) Field 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.

(vii) The service providers shall at all times adhere to the instructions of the Authorised officers/conducting officers during the time of search/survey and post-search investigations.

4. 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
1	Hardware Write Blockers	CRU Write blocker/Tableau write blocker
2	Software write	Safe Block

	blockers	
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.
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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.

5. 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 irrespective of the fact that data was 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, the Service Provider shall be liable for prosecution under applicable laws in addition to cancellation of the empanelment and other consequences, without any notice. Further, the Service Provider shall be blacklisted from providing any service to the office of the DGIT (Inv.), NWR, Chandigarh and all its subordinate offices 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 ITD 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 apply for the Service Provider and its personnel and who shall be accountable for any lapses in this regard.

(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 office of the DGIT (Inv.), NWR, Chandigarh and all its subordinate offices 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 is in knowledge that services are being utilized by the Office of the DGIT (Investigation) NWR, Chandigarh or any of its sub-ordinate offices in the case of Private clients or other parties related to the Service Provider and the provision of services to the DGIT (Inv.), NWR, Chandigarh or any of its sub-ordinate offices may create possible conflict of interest then the same shall be brought to immediate notice of the respective authority in ITD and further the Service Provider shall immediately dispose off all the data related to the case and refrain from providing services in the given case.

Section-II

INSTRUCTIONS TO BIDDERS

1. Instructions for the service providers are as below:
 - (a) The 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. 100 lakhs in the three preceding financial years i.e., F.Y. 2020-21, 2021-22 & 2022-23. 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), NWR, Chandigarh.
 - (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.

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

4. The bids are to be submitted in two parts, 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 **Section-III**

6. 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.

(c) Proposal is received in incomplete form.

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

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

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

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

(h) 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 contract including the extension period if any.

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

7. 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.

8. 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-IV of the bid document. The price quoted by the bidders shall include all applicable taxes, wherever applicable. The bidder shall include GST 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.

9. The bidders or their authorized representatives, not more than one for each quotation, may be present, if they so desire, at the time of opening of the quotations on the dates mentioned in the 'Tendor Notice'

10. 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.), NWR, Chandigarh shall have power to terminate the contract with one month's notice and shall be absolutely at the disposal of the Department.
- 11.** 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.
 - 12.** 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.
 - 13.** The Income-tax Department reserves the right to reject the bid having deviations from the prescribed terms and conditions.
 - 14.** 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.
 - 15.** Making misleading or false representation in the bid document will lead to disqualification of the Bidder at any stage.
 - 16.** 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).
 - 17.** 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-III

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/GST 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-IV

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-II & III, along with profile of the applicant Service Provider, as prescribed in the Section-III, shall be signed and submitted 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. Requests for Information**
Bidders are required to direct all communications related to this document through the designated Contact person Deputy Director of Income Tax (Inv.)(Hqrs.) for Director General of Income-tax (Investigation), NWR, Chandigarh, 1st Floor, Central Revenue Building, Sector-17E, Chandigarh-160017. 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 four 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.
- 12. Tenure of the contract:**

Initially, this agreement shall remain in force for a period of 36 months with effect from date of Signing of Agreement, with the provision of extending the same by one year as per the administrative convenience of the Director General of Income Tax (Investigation), NWR, Chandigarh, subject to satisfactory performance.

13. 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-V
TECHNICAL BID DOCUMENT

Sr. No.	Description	:		
1.	Name and address of the registered Agency	:		
2.	Name & Address of the Owner(s)	:		
3.	PAN & GST Registration No. (Proof to be enclosed)	:		
4.	Year of formation/Incorporation (Proof to be enclosed)	:		
5.	Year of Commencement of Digital Forensic Services (Minimum 3 years of experience in Digital Forensic Services is required)	:		
6.	Copies of IT Returns along with Tax Audit Report having minimum average turnover of Rs.100 lakhs in last three FYs. 2020-21, 2021-22 and 2022-23	:	FY	Turnover (In Lakhs)
			20-21	
			21-22	
			22-23	
7.	Number of Digital Forensic Specialists (minimum 5) available with their qualification/s (details/proof of their experience in Digital Forensic Services to be attached)	:		
8.	Enforcement/Govt agencies (if any) who had availed Services of the applicant entity in last 3 years or if the entity is/has been empanelled with any Enforcement/Govt agency. (Proof to be attached)	:		
9.	Client list who have availed Digital Forensic Services from the applicant entity (to be attached)	:		
10.	Any other remarks*	:		

If response to any of the items mentioned at Sr.No 1-9 above is not furnished 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-VI

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 (Inclusive of all applicable Taxes) :

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

Signature of the Authorised Signatory

Section-VII

EVALUATION METHOD OF BID

The criteria of selection as well as rejection.

1. The bidder should fulfil eligibly criteria mentioned in Section-II 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. DGIT(Investigation), NWR, Chandigarh, is not bound to accept the lowest rates.
5. Without affecting the sanctity of the above criterion, DGIT(Investigation), NWR, Chandigarh 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. DGIT(Investigation), NWR, Chandigarh reserves the right to accept or reject any or all bids without assigning any reasons.
7. DGIT(Investigation), NWR, Chandigarh 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.