

OFFICE OF THE JOINT DIRECTOR OF INCOME TAX (INVESTIGATION), FARIDABAD  
New CGO Complex, New Industrial Township 4, Faridabad, Haryana 121001


NOTICE INVITING BIDS FOR 'Supply of Computer Forensic Services (CFS)'

The Office of the Joint Director of Income-Tax (Inv.), Faridabad invites bids, in a sealed cover for 'supply of CFS of *Forensic and Financial Analysis* of soft data/electronic evidence' from reputed and financially sound entities, and capable to supply the same on credit basis.

The Technical bid and Financial bid should be sealed by the bidder in separate covers duly superscribed "TECHNICAL BID - Supply of CFS of forensic and financial analysis of soft data/electronic evidence" and "FINANCIAL BID - Supply of CFS of forensic and financial analysis of soft data/electronic evidence" respectively and both the sealed covers are to be put in a bigger cover which should be sealed and duly superscribed as "Tender for Supply of CFS of forensic and financial analysis of soft data/electronic evidence" addressed to The Joint Director of Income Tax (Inv.), Faridabad.

The bidders are advised to go through the tender documents carefully and understand various provisions contained therein along with their implications. The tender documents are not transferable under any circumstances. The interested parties may obtain a copy of bid documents from The Income Tax Officer (DDO) (Inv.), O/o Joint Director of Income Tax (Inv.), Faridabad by making a payment of Rs.100/- or the same can be downloaded from the Income Tax Department's website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or <https://incometaxchandigarh.org> and submit their bids on or before **11.05.2020** by 5:00 PM. **Technical bid will be opened on 12.05.2020 at 11.30 A.M. in the O/o The Joint Director of Income Tax (Inv.), Faridabad by the purchase committee duly constituted.** The Financial Bid of the successful vendors will be opened on the same day by the purchase committee. For any clarification regarding terms and conditions of the tender, bidders may contact The Income Tax Officer (DDO) (Inv.), O/o Joint Director of Income Tax (Inv.), Faridabad

The Joint Director of Income Tax (Investigation), Faridabad reserves the right to accept or reject any tender or part thereof or all the tenders without assigning any reason thereof.

  
(Rishi Kumar) 30/04/20

Income Tax Officer (DDO) (Inv.),  
O/o Joint Director of Income Tax (Inv.),  
Faridabad.

1. The Joint Director of Income Tax (Investigation), Faridabad (hereinafter referred to as ITD) intends to empanel eligible service providers for forensic and financial analysis of soft data/electronic evidence. This tender is for fixing the lowest rate for the services elaborated in following paras. The eligible service providers may provide the services at the rate fixed after finalization of this tender.

## 2. Terms & Conditions

- (a) The Service Provider shall carry out forensic and financial analysis of soft data/electronic evidence assigned to it by the ITD and submit a report in writing. 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/legal evidentiary value of the data/electronic evidence. 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 hidden in unallocated sectors/Data hidden in pictures or scanned images.
    - Data in mobile phones, tablets, pen drives or any other electronic devices.
  - (ii) Non-deleted data
    - All types of files including mails/excel files/Doc files/ PDF files/Scanned Images/Pictures.
    - Data files for TALLY or any other accounting software like ERP Packages.
    - Data hidden in unallocated sectors/Data hidden in pictures or scanned images.
    - Data in mobile phones, tablets, pen drives or any other electronic devices.
  - (iii) Report shall specify the location of files, salient features/peculiar characteristics/file signatures, hash values etc.
  - (iv) The Service Provider shall also aid in carrying out such investigation as required by Investigation Officer including password breaking & text search and incorporate the outcome along with its basis in the report.
- (b) There would be a maximum time period of 45 days available for Service Provider to complete the forensic and financial analysis of soft data/electronic evidence and submit its report to the Investigating Officer (IO), except in a few exceptional cases where a proposal w.r.t. the time period would be submitted by the IO on the basis of relevant factors including volume of electronic data, complexity of issues involved, inputs of Service Provider, etc. for prior approval of the Pr. DIT(Inv.) concerned. In this view of the matter, the Service Provider shall have to allocate its resources accordingly with a view to complete its task within a maximum time period of 45 days from the date of handing over of electronic data & other material to it OR within such time period as may be approved by the Pr. DIT(Inv.) concerned in some exceptional cases.

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- (c) The Service Provider shall use original, authentic and properly licensed/authorized hardware and software tools for the purpose of legally sound forensic and financial analysis of soft data/electronic evidence. 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 images and extraction of data including WhatsApp messages (or a method to access all the WhatsApp messages) in Apple, Android and Blackberry devices (to the maximum possible extent of breaking encryptions).
  - (ii) Recovery and restoration of all the data from all the 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 formats.
  - (iv) Preference will be given to Service Providers which can deploy big data analytics servers/solutions with the investigating officers on which multiple projects' data can be kept for an all data keyword search.
- (d) The Service Provider shall keep a proper and comprehensive account of the resources deployed for the forensic and financial analysis of soft 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 on the concerned project. Only after this verification and presentation of proper justification, the invoices will be cleared for payments.
- (e) The Service Provider shall conduct daily meeting 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 (JDIT) 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 (JDIT) have not been kept duly informed about the progress of the project and the major findings made.
- (f) Once the project has concluded, the Service Provider shall not keep any data or metadata pertaining to it in any format or in a medium which can be recovered or restored through any means. The certificate and evidence to this effect shall be presented to the department in every project and the violation of the same shall attract penal action against the Service Provider.
- (g) During the project the Service Provider shall keep the data handed over to it only on the media which has been duly authorized and physically handed over to the Service Provider. No unauthorized copies shall be made or allowed to be made. This shall be regularly checked and verified by the Investigating Officer and its violation would attract penal provisions.

3. **Onsite forensic and financial analysis of electronic evidence/out of office duties**

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- i. In addition to the forensic and financial analysis of soft 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 site(s) out of the office also. For this purpose, whenever required, Service Provider shall be able to depute at least two (2) technically qualified personnel (as set out in para 4 below) with requisite hardware and software tools on a short notice (24 hours), for onsite forensic and financial analysis of electronic evidence/out of office duties.
- ii. The Service Provider shall use original, authentic and properly licensed/authorized hardware and software tools for the above purpose.
- iii. The Service Provider personnel may be required to travel to any part of India for the above purpose.
- iv. The Service Provider personnel may have to accompany the ITD 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. The ITD shall arrange for transport and boarding of Service Provider personnel for out of office duties. Such arrangements shall be at par with what is usually arranged for an officer of the level of Assistant Director of Income tax.
- vii. Out of office duty may stretch up to one week at a time.

#### 4. **Qualification/skill requirements of the Service Provider personnel**

The Service Provider personnel required for forensic and financial analysis of soft data/electronic evidence which include off-site restoration and examination of soft 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 understanding and examining financial statements, financial tables/charts/excel based files and jobs of similar nature.
- b. Proficiency in using forensic hardware and software tools.
- 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. The Data Base proficiency in different OS.
- f. Proficiency in RDBMS based Oracle/Microsoft SQL, etc.

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- g. Proficiency in TALLY /ERP and similar accounting software tools including latest tools such as SAP, etc.
- h. 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 etc.
- i. Proficiency in accessing soft data/files/records/emails/chats/communications/images i-cloud etc. including by way of breaking of passwords and conducting forensic & financial analysis of the same.
- j. The forensic team shall have some members from financial background like CA/CFA/CS so that financial analysis of the data can be carried on. The team shall also have members from technical background like Engineering and IT so that data extraction and restoration can be professionally carried out as per the standard operating procedures in digital forensics. Preference shall be given to the Service Providers who have qualified professionals with specialized educational backgrounds, having rich work experience in the field of forensic and data recovery.

**5. Prohibition on illegal and/or unauthorized usage of ITD data**

- a. The Service Provider personnel shall act for and on behalf of the ITD 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 contract and other consequences, without any notice. Further, they/Service Provider may be blacklisted from providing any service to the ITD 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.

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- 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 unauthorised 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 Joint Director of Income Tax (Inv.), Faridabad 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.

## 6. Confidentiality

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The Service Provider understands that this contract constitutes a critical part of the ITD and requires confidentiality and complete integrity on the part of Service Provider as well as its personnel. Hence, any breach or likely event which may damage the reputation of the ITD would be viewed very seriously with appropriate consequences.

#### **7. Eligibility Criteria**

- (a) Bidder shall have sound track record of operating in the areas of forensic and financial analysis with an annual turnover of at least Rs. 5 Crore in the last three 3 financial years i.e. from FY 2016-17 to FY 2018-19. The certificate of incorporation/establishment and operation in such areas along with self-certified copy of audited financial statements of these 3 financial years should be submitted as evidence.

The annual turnover of bidder in the field of forensic and financial analysis shall be not less than Rs. 5 crore in each of the three preceding financial years i.e. FY 2016-17 to FY 2018-19. In support of this, the bidder shall submit self-certified copies of returns of income filed with the Income Tax Department along with audited annual reports and Form 3CD for the above mentioned 3 financial years along with copies of bills presented & payment receipts.

- (b) Bidder shall submit certificate from at least one law enforcement agency of the Government of India or State Government or Public Sector Undertaking regarding rendering satisfactory service of similar nature [as mentioned in para (a) above] in at least 3 cases during last two financial years i.e. FY 2017-18 and 2018-19 in which the nature of work conducted should be clearly spelt out. Preference shall be given to the Service Provider which have a track record of working with similar law enforcement agencies like the Enforcement Directorate CBI, DRI, Customs etc.
- (c) Bidder shall submit a self-certificate that the Bidder has never been blacklisted by any Government Organization or PSU.
- (d) Bidder shall give an undertaking to the effect that it will use original, authentic and properly licensed/authorized hardware and software tools for the aforesaid purposes. Failure on this account at any stage would lead to disqualification of the bidder and/or cancellation of contract and other appropriate consequences.
- (e) All the above conditions shall have to be satisfied cumulatively. If any of these conditions is not satisfied, then the bidder would be considered as not having qualified in the Technical Bid.

#### **8. Name of issuing office**

The President of India acting through Drawing & Disbursing Officer (Inv.), o/o Joint Director of Income Tax (Inv.), Faridabad, Income-tax Department, Ministry of Finance, Government of India.

#### **9. Availability of Bid Documents**

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The tender documents can either be downloaded from the website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or <https://incometaxchandigarh.org> and/or can be obtained in person from the office of The Income Tax Officer (DDO) (Inv.), O/o Joint Director of Income Tax (Inv.), Faridabad during office hours by making payment of Rs 100/-.

#### 10. Tender Document

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 mentioned in the tender documents or submission of a proposal not substantially responsive to tender conditions may result in rejection of the proposal. Sealed offers/proposals prepared in accordance with the procedure enumerated above' should be submitted at the address given at page 12 below.

#### 11. Acknowledgment of Receipt

It is required by the prospective bidder to acknowledge receipt of this Tender by handing over the following information to the Tender issuing authority at the address mentioned below by hand or email.

ITD	Bidder Information to be provided
The Income Tax Officer (DDO) (Inv.), O/o Joint Director of Income Tax (Inv.), Faridabad	Company/Entity Name Address Primary Contact:
Contact Person: Rishi Kumar Office Phone: 9468400553/8708277204 Email: rishi.kumar4@incometax.gov.in	Name Address E-mail Address Telephone Number Secondary Contact: Name: Address: E-mail Address: Telephone Number:

#### 12. ITD's Right to Terminate the Process

ITD 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 ITD. The bidder's participation in this process may result in ITD selecting the L-I bidder to engage in further discussions and negotiations. The commencement of such negotiations does not, however, signify a commitment by ITD to award the bid.

#### 13. Late/incomplete bids

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Bids received after the due date and the specified time for any reason, whatsoever, shall not be entertained.

#### 14. Non-refundable Processing Fee

A non-refundable processing fee of INR 1,000 (INR one thousand only) must be submitted with the Bid in the form of crossed demand draft drawn on any nationalized/scheduled bank payable at par in Faridabad, in favour of "The Zonal Accounts Officer, CBDT, Rohtak.

The bidder shall submit Two Sealed Envelopes separately marked as 'Technical Bid' and 'Financial Bid' as mentioned above. Under no circumstances should both the bids (Technical Bid and Financial Bid) be placed in a single envelope i.e. both get divulged at same time, in which case the bid is liable to be rejected. Please also note that prices/tariffs/rates/bid amount should not be indicated in the Technical Bid, failing which the bidder shall be disqualified forthwith.

#### 15. EMD&PBG

A demand draft of Rs 50,000/- shall be required to be enclosed with the quotation as earnest money (EMD). The demand draft may be drawn in favour of **The Zonal Accounts Officer, CBDT, Rohtak.**

The amount is refundable in case the quotation is not accepted. In case of the award of the contract, the earnest money shall be refunded on deposition of Performance Bank Guarantee (PBG) of Rs 2,00,000/- which should be valid till 60 days from the end of contract period. The PBG should be submitted within 15 days from the issue of Letter of Intent (LOI).

#### 16. Technical Bid:

The Technical Bid should be as per **Annexure 'A'**. It should be supported by the documents mentioned above. The Demand Draft/Bankers cheque in respect of 'Processing Fee' should be submitted with the Technical Bid.

#### 17. Financial Bid:

The Financial Bid should be as per **Annexure 'B'**. Initially, only the Technical Bid will be opened. The Financial Bid will be opened, only if, the bidder fulfils the stipulated conditions for Technical Bid and qualifies the Technical Bid.

The envelopes for both Technical Bid and Financial Bid prepared as above should indicate clearly the Name, Address and Telephone number of the Bidder to enable the Bid to be returned unopened in case it is declared Late/Ineligible/Disqualified.

The bid once submitted shall not be allowed to, be withdrawn and the default after acceptance of the bid shall be deemed to be non-compliance of terms of contract and would render security deposit liable to forfeiture and penalty as the case may be.

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The ITD reserves the right to accept or reject any part of the tender or whole tender, without assigning any reason.

#### **18. Validity of Bids**

All bids and rates quoted shall be valid for one year from the date of acceptance of the bid proposal. A proposal valid for a shorter period may be rejected as non-responsive. On completion of the validity period, unless the bidder withdraws his proposal in writing, it will be deemed to be valid until such time that the bidder formally (in writing) withdraws his proposal.

#### **19. Bid Prices**

Bid prices shall be inclusive of all applicable taxes including Goods & Services Tax (GST).

#### **20. Correction of Errors**

In case of discrepancy between the amounts mentioned in figures and in words, the amount in words shall govern. The amount stated in the proposal form, adjusted in accordance with the above procedure, shall be considered as binding, unless it causes the overall proposal price to rise, in which case the proposal price shall govern.

#### **21. Non-Conforming Proposals**

A proposal may be constructed as a non-conforming proposal and ineligible for consideration:

- a. If it does not comply with the requirements of this Tender. Failure to comply with the technical requirements, and acknowledgement of receipt of amendments, are common causes for holding proposals non-conforming.
- b. If a proposal does not follow the format requested in this Tender or does not appear to address the particular requirements, such bidders may also be disqualified.

#### **22. Evaluation of Technical Bids**

The evaluation of the Technical Bids will be carried out to ascertain if bidder meets the criteria listed above in preceding Paras and elsewhere.

#### **23. Evaluation of Financial Bids**

The evaluation of Financial Bids will be as under:

- a. The Financial Bids of only the technically qualified bidders will be opened for Financial Bid evaluation.
- b. Financial Bid evaluation will list down bidders who are declared as Financially qualified for this tender.

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For the purposes of this tender, L-I bidder would be calculated as one whose bid amount is lowest in terms of Rupee and which conforms to the terms & conditions of this tender. L-I shall be determined for each bidder on the basis of the rate quoted in Rupee per manhour for the forensic and financial analysis of soft data/electronic evidence including off-site restoration of such data/evidence.

**24. Contract Period**

Initially the contract period is valid for one-year period from the date of award of contract. The contract period may be further extended on mutual consent of two contracting parties.

**25. After finalization of the tender proceedings & determination of L-I rates, technically qualified bidders may also request for empanelment at the L-I rates & as per terms & conditions listed herein.**

*Rishi Kumar*  
(Rishi Kumar) 30/04/20

Income Tax Officer (DDO) (Inv.),  
O/o Joint Director of Income Tax (Inv.),  
Faridabad.

**Annexure-A****Pre-eligibility Cum Technical Bid**

(To be enclosed in a separate sealed envelope)

S.NO	DESCRIPTION	RESPONSE
1.	Name of Tendering Company/Firm/Any other concern	
2.	Date of Incorporation	
3.	Name of proprietor/Director/Partner/ Company/Firm/Any other concern	
4.	Full address of office with telephone No. fax and email ID	
	Registered Office	
	Head Office	
	Branches	
5.	Details of Bank account to which payment is required to be made along with MICR and IFCS code	
6.	PAN (Attach Copy)	
7.	Annual Turnover for financial year 2016-17 to 2018-19 along with documentary evidence, for each year (Audited Annual reports, Form 3CD, Income Tax returns)	
8.	List of Evidence of work done for any Govt./Semi-Govt. department/PSU, from FY 2017-18 onwards	
9.	Has the bidder been blacklisted by any organization in last 3 financial years. If Yes, give details thereof	
10.	Does the service provider have not less than 15 employees during the period FY 2016-17 onwards? Evidence in the form of PF/ESI certificate to be enclosed.	
11.	Undertaking from the bidder that it will provide minimum four forensic personnel on a short notice of maximum 24 hours	
12.	Undertaking from the bidder that is will use original, authentic and properly licensed/authorized hardware and software tools	
13.	Demand Draft details (Rs. 1000/-) (including draft number, date, amount, bank on which drawn.)	
14.	Number of Digital forensic specialists available with qualifications	

**Signature of Authorized Person/Bidder****Name & Seal****Date:**

**Annexure-B**

**Financial Bid**

(To be enclosed in a separate sealed envelope)

Part-A

(Digital Forensic /Financial Analysts)

<b>Activities</b>	<b>Rate (in figure)</b>	<b>Rate (in words)</b>
Imaging Rate	Rate per device	
Carving and extraction rate	Rate per device	
Indexing rates	Rate per device	
Rate for review & analysis	Rate per hour	
Imaging, extraction & review of server data	Rate per hour	