

Government of India INCOME TAX DEPARTMENT

O/o The Principal Director of Income-tax (Investigation), Chennai Room No. 222, 2nd floor, Investigation Wing, New No. 46, Old No. 108, Nungambakkam High Road, Chennai-600034.

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TENDERING DOCUMENT

For Empanelment of Digital Forensic Services For the office of the Principal Director of Income Tax (Investigation), Chennai

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Government of India INCOME TAX DEPARTMENT

O/o The Principal Director of Income-tax (Investigation), Chennai Room No. 202, 2nd floor, Investigation Wing, New No. 46, Old No. 108, Nungambakkam High Road, Chennai-600034.

Tele Fax: 044-28241857

Email:chennai.dit.inv@incometax.gov.in

No. PDIT(Inv.)/137/2023-24

Date: 23.01.2024

NOTICE INVITING BIDS FOR EMPANELMENT FOR DIGITAL FORENSICS & ALLIED SERVICES

- 1. The Principal Director of Income Tax(Investigation), Chennai 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 Principal Director of Income Tax(Investigation), Chennai. The empanelment is for a period of **two years** w.e.f. 01.04.2024 to 31.03.2026 which may be extended at the administrative convenience of the Principal Director of Income Tax(Investigation), Chennai, hereinafter referred to as PDIT(Inv), Chennai, subject to satisfactory performance of the empanelled service providers.
- Offer should be submitted in 2 (two) bid patterns, 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 superscribed "Tenders for empanelment of Digital Forensic Services for the office of the PDIT(Inv.), Chennai" and addressed to "The Deputy Director of Income Tax(Hq)(Inv.), Room no. 222, 2nd floor, Investigation Wing, New No. 46, Old No. 108, Nungambakkam High Road, Chennai-600034" so as to reach the Office of Principal Director of Income Tax(Investigation), Chennai, not later than 05:00 P.M. on 12th February 2024. The applicants who had earlier responded to and submitted their applications in response to the advertisement dated 29.11.2023 & 12.12.2023 of the O/o Director General of Income Tax (Investigation), Chennai need to submit only the Technical and Financial Bids.
- 3. The Technical Bid will be opened on 15th February 2024 at 03:00 P.M. Eligible vendors or their authorized representatives may be present in the office on that date. The disqualified vendors shall be given a period of 48 hours to submit their representations, if any. The final list of technically qualified bidders will be declared at 02:00 PM on 19th February 2024. The Financial Bid will be opened on 19th February 2024 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) is found eligible in the presence of the Vendors or their representatives who may likely to be present. Detailed information *I* terms and conditions for the purpose can either be downloaded from www.tnincometax.gov.in or

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

| Last date of availability of tender documents | 11th February 2024 | |
|---|---|--|
| Last date for submission of tender | 12 th February 2024 | |
| Opening of tenders: - | 12 Tebruary 2027 | |
| (a) Technical Bid | 03:00 P.M. on 15th February 2024 | |
| (b) Financial Bid | 03.00 P.M. on 19 th February 2024. | |

(T. Muralidharan)

Deputy Director of Income Tax (HQ)(Inv.)
O/o Principal Director of Income Tax (Inv.), Chennai

The Joint Director (Hqrs.), Systems, Aayakar Bhawan, Tamilnadu & Puducherry with a request for uploading the tender advertisement along with its annexure on the Departmental Official Website, immediately and on Central Public Procurement Portal.

2. The caretaker of all income tax buildings located in Chennai with a direction to display the above advertisement along with its Annexures.

(T. Muralidharan)

Deputy Director of Income Tax (HQ)(Inv.) O/o Principal Director of Income Tax (Inv.), Chennai

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

Tender No. F.No.PDIT(Inv)/137/2023-24

Date: 23.01.2024

| Period of Contract | From 01.04.2024 to 31.03.2026, which may be extended at the administrative convenience of the Principal Director of Income Tax(Investigation), Chennai upon satisfactory performance of the empanelled service providers. | | |
|---|--|--|--|
| The tender documents can be obtained from | May be downloaded from e-procurement websites i.e., www.eprocure.gov.in and www.incometaxindia.gov.in or can be collected from this office during regular office hours i.e. 10:00 A.M. to 05:00 P.M | | |
| Last Date & Time for receipt of Bid | Date: 12 th February 2024 Time: 17:00 hrs. | | |
| Time and Date of opening of Bids | Technical Bid: 03:00 P.M. on 15 th February, 2024 Financial Bid: 03:00 P.M. on 19 th February, 2024 Declaration of Bid & Meeting with qualified Vendors: 04:00 P.M. on 19 th December, 2023 | | |
| Tenders addressed to | The Principal Director of Income Tax(Investigation), Chennai | | |
| Tender documents can be submitted to | Office of the Principal Director of Income Tax Room no. 222, 2nd floor, Investigation Wing, New No. 46, Old No. 108, Nungambakkam High Road, Chennai-600034. | | |
| Place of Opening of Bids | Office of the Principal Director of Income Tax Room no. 222, 2nd floor, Investigation Wing, New No. 46, Old No. 108, Nungambakkam High Road, Chennai-600034. | | |

<u>Section II</u> Scope of Work and Other Conditions

Scope of Work

Carry out digital forensic services including imaging, hash value generation, analysis, retrieval of data from all type of digital devices (Computers, servers, Laptops, Tabs, Palmtops, hard- Disks, flash drives, pen-drives, cloud storages, Mobiles, ICTs, etc.), Big Data analysis, steganography analysis, video files analysis, network forensics, Virtual Digital Asset analysis, etc. Submit a report in writing including chain of custody, Hash Value report etc. using licensed forensic tools which will stand the test of legal scrutiny of the process and digital evidence gathered.

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, examination for suspected evidence, and acquisition of digital evidence involving backup, copying, Imaging and cloning)
 - i) The vendor should have the capability to do a fair Forensic acquisition involving the 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 the capability to assess networks and determine hidden systems and servers that are being used for various purposes during the course of search action.
 - The vendor should have the capability to do Data Extraction and Data Remediation which includes extraction of 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 the capability to do Data Remediation including de-duplication of data, removal of system files, culling of files based on file types and partition, reduction of repeated data, and presentation of data in humanly readable formats (Native files).
 - The Vendor should have the capability to do Basic Data presentations in which the forensic vendor is expected to perform a comprehensive restructuring of data and provide the data that is usable by the Authorized officer for his/her investigative requirements. This includes providing metadata information, file signature information, deleted data information, and data reconstructed information.

- iv) 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 passwords, and access hidden data; the vendor should then be able to provide such recovered decrypted/password-cracked/unhidden data in a readable format
- Mobile and Tablet backup (examination of mobile/tablet, examination for suspected evidence & acquisition of digital evidence involving backup, copying imaging cloning)
 - The vendor should have the capability to do Forensic acquisition involving collection of data from mobiles, and tablets in a forensically sound manner using licensed/opensourced tools depending upon the operating system.
 - The Vendor should have the capability to do Data Remediation of mobile data which includes extraction of text messages, voice notes, call records, documents, and mobile notes.
 - The vendor should have the capability to do **Data retrieval from mobile applications** (wherever possible and applicable), logical examination of mobile phones, and determine whether logical backups or physical backups are to be taken and perform the specified activity with concurrence from the Authorized Officer.

c) Deleted files recovery: -

- The vendor should have the 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 databases using third-party tools may be adopted.
- ii) The vendor should have the capability to **recreate partially recovered data** in areas of file signatures, deleted files, recreation of partially broken files, carving of partially overwritten files, and reconstruction of broken databases. Steganographic files and retrieval of hidden files from the same

d) Analysis of data: -

The vendor should have the capability to do basic Investigative analytics in which, wherever required, the authorized officer may seek the assistance of the forensics team to perform database interpretations, email keyword searches, normal Web searches, or any other relevant support activities relating to electronic devices and evidence during the

conduct of search and vendor should be capable of same. The vendor shall also aid in carrying out data extraction and analysis of Stock Exchange Trade Data (NSE, BSE, and other stock exchanges) and 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.

- 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 analyzed.
- iii) 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. It is understood that the manpower requirement for analysis of data is different from the manpower requirement needed for forensic acquisition and extraction of digital evidence; therefore, the service provider is required to quote separate rates for data analysis and for forensic imaging and extraction work.
- (ii) 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 the 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.
- (iii) The Service Provider shall also aid in carrying out such investigation as required by the 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.

- 1. The vendor should have at their disposal the following hardwares/tools/softwares
 - i. Hardware / Software Write Blockers
 - ii. Forensic hardware-based Imager & cloners
 - iii. Forensic Software Imagers/ Cloners
 - iv. Forensic Software Imagers/ Cloners for Mac OS
 - v. Forensic Data Extraction Platforms
 - vi. Mobile Phone Acquisition tools
 - vii. Mobile Phone Data Recovery tools for Apple, android and other Mobile OS
 - viii. Data recovery and Deleted file recovery tools
 - ix. Cloud Data acquisition tools
 - x. Email acquisition tools
 - xi. Other Relevant Tools including Database administration/migration
- 2. The above list is only a representative list. The vendor should be ready to provide any other tools as per the requirement of the cases. The Vendor should provide proof of the existence of the tools/hardwares/softwares (latest versions) or provide financial viability to purchase the required licenses and provide proof that such tools have been procured within 2 weeks from the date of receipt of 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.
- 3. 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.
- 4. The Service Provider shall maintain a work log at mid-action points verified by the Authorized Officer at the premises. Similarly, for post-search activity, a work log is to be maintained and verified by the processing Investigating Officer. The work log should capture the work performed, the name of the person from the service provider who is performing the work, the start time, the end time, the tools utilized etc., the worklog should match the bill raised by the service provider. 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 that 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 the 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.
- 5. Bills pertaining to mid-search actions and post-search actions should be put up separately, clearly stating the nature of actions carried out.

6. 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, for onsite forensic analysis of electronic evidence, at/away from the office of Directorate of Investigation in Tamilnadu & Puducherry. 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 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 manpower is made available for forensic analysis,

at/out of office duty in Tamilnadu & Puducherry within a maximum of 6 hours of requisition of their services.

- (iv) The Service Provider personnel may have to accompany the search & survey teams for the above purpose. The Service Provider personnel may also be required to travel to any part of India for the above purpose.
- (v) For out-of-office duty, travel and stay arrangements will be made by the office of PDIT(Inv), Chennai. No additional remuneration or charges shall be payable to the Service Provider/Service Provider personnel. 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.

7. Qualifications/skill requirements of Service Provider Personnel

A. Forensic Services

The Service Provider personnel required for forensic analysis of electronic data/electronic evidence which includes 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 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.
- (b) Well versed with relevant laws applicable to the area of electronic evidence including relevant provisions of the Information Technology Act, Indian Evidence Act, etc.
- (c) Proficiency in using Tableau duplicators, Encase forensics, Passwords, write blockers, and other latest tools.
- (d) Proficiency in Relational Database Management Systems like Oracle/Microsoft SQL, etc.
- (e) Proficiency in TALLY/ERP/ORACLE and similar accounting software tools including the latest tools such as SAP, etc.
- (f) The personnel deployed should be proficient in the usage of various types of digital systems including

mobile phones, memory chips/cards, cloud computing systems, servers, other remote data systems/networks/ Nirlauncher, etc

- (g) 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.
- (h) The forensic team at its backend should have members from financial backgrounds like CA/CFA/CS to assist in digital forensic analysis
- 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:

- (j) Four technical persons with necessary qualifications and knowledge of accounting, forensics, and computer.
- (k) 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 analyze 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, Postgres SQL, R and MATLAB etc.
- (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

9. Eligibility Criteria:

- i) The Service Provider shall have a physical presence in Tamilnadu & Puducherry preferably in the jurisdiction of PDIT(Inv), Chennai.
- a) The Service Providers having experience of working with any Law Enforcement Agency such as Income Tax Department, CBI, ED, SEBI, DRI etc. will be given preference. In case of such bidders who qualify under this criteria, Bidder shall submit a certificate from at least one agency of the Government of India or State

Government or Public Sector Undertaking regarding rendering satisfactory service of a similar nature. Preference shall be given to Service Providers who have satisfactorily worked with Income Tax Department in the past. Proof with regard to Bills Raised/Payment Received for such work carried out shall be uploaded as annexures.

- b) Bidder shall submit a self-certificate that the bidder has not been blacklisted by any organization in last 3 years from FY 2020-21, FY 2021-22, FY 2022-23 and till date.
- 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 empanelment and other appropriate consequences.
- d) 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.

10. 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 PDIT 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 be tantamount to illegal and/or unauthorized usage whether 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 O/o PDIT(inv.), Chennai in the future.
- (d) The clauses regarding illegal and/or unauthorized usage of data are very important and may be noted by the Service Provider with due care, as the PDIT's office, Chennai attaches great importance to the 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 possesses, deals with, or handles 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 to the Service Provider and its personnel who shall be accountable for any lapses. Section 43 A 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;
- (Hi) 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 to the Service Provider and its personnel who shall be accountable for any lapses.
- (h) If any misconducts/malpractices of the Service Provider or any of its personnel cause any loss/embezzlement of revenue to the government exchequer, the Service Provider shall be accountable for making this loss good and the PDIT (Inv.), Chennai 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 the 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 the Indian Evidence Act, 1872.
- (j) If the service provider comes to know that its services are being utilized by the PDIT (Investigation) in the case of work relating to its own clients or otherwise related to it, The service provider shall immediately inform the PDIT (Investigation) of a possible conflict of interest immediately dispose of all the data related to the case and refrain from providing services in the given case. The service provider shall enter into a separate non-disclosure agreement with the O/o PDIT(Inv), Chennai, Head of Office represented by the Deputy Director of Income Tax (Hq.)(Inv.).
- (k) The service provider shall not: 1) disclose, publish, or disseminate any information which is not a matter of public record, that is received by reason of this contract, regardless of whether the Contractor is, or is not under contract at the time of disclosure; or 2) Contractor agrees to take all reasonable precautions to prevent any unauthorized use, disclosure, publication or dissemination of the same information. All information and any derivatives thereof, under this Contract, remains the property of the PDIT(Inv), Chennai, and no license or other rights to such information is granted or implied hereby.
- (I) The service provider should submit the background verification reports of all the employees to the Drawing and Disbursing Officer, O/o PDIT(Inv.), Chennai, that should include the relevant

documents such as a copy of AADHAR or any other valid identity proof within one month from the date on which the contract comes into force.

- 8. The quotes are being invited for two categories of work viz and (a)Forensic Work and (b)Data Analysis. Every bidder is required to quote for each category separately. The LI quote in each category will be published and all the qualified bidders shall be provided an opportunity to match the LI quote. All the qualified bidders who match LI quotes in each category shall be empanelled.
- 9. The PDIT (Inv.), Chennai 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 PDIT (Inv), Chennai. The bidder's participation in this process may result in selecting the L- 1 bidder and further inviting other bidder for empanelment at L-l rates. The commencement of such empanelment does not, however, signify a commitment by the PDIT (Inv), Chennai to award the bid. The PDIT (Inv), Chennai 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.
- 10. 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 Bidder should ensure compliance of strict confidentiality of data and procedures, as the matter dealt with will be of high sensitivity and utmost importance.
 - b) The PDIT (Inv), Chennai, 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.
 - c) 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.
 - d) TDS will be made as per law.
 - e) The contract can be terminated at any time after giving one-month notice without assigning any reason by the PDIT (Inv), Chennai and two months' notice by the contractor.
 - f) The Service Providers participating in the bid shall submit a no-objection certificate affirming that they have no objection to the L-1 rates being offered to all the Service Providers qualifying the technical bid as mentioned in this document.
- 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 the rejection of the proposal.

2.1 Tender Process:

Selection of a successful Service Provider will involve a six (6) stage approach before the issuance of a 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.
- (c) Earnest Money Deposit (EMD) of Rs. 30,000/- in the form of a Demand Draft made in favor of Administrative Officer, o/o PDIT(Inv), Chennai.

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 Principal Director of Income Tax(Investigation), Chennai" and addressed to "The Deputy Director of Income Tax(Investigation), Chennai". 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 superscribed "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 PDIT (lnv.), Chennai, 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 DDIT(HQ) Office of the Principal Director of Income Tax(Investigation), Room No. 222, 2nd floor, Investigation Wing, New No. 46, Old No. 108, Nungambakkam High Road, Chennai-600034.
- (b) No acknowledgment, in respect of receipt of any bid, shall be issued.
- (c) Bids must reach O/o the PDIT (Inv), Chennai, at the address specified not later than the time and date specified in the Invitation for Bids.
- (d) 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 PDIT (Inv), Chennai, may, at his discretion, extend the deadline for submission of bids

which will be binding on all the bidders.

(f) Any bid received by the PDIT (Inv), Chennai after the deadline for submission of bids prescribed, 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 Tender after submission, provided that written notice of the withdrawal is received by the PDIT (Inv), Chennai 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. <u>Disqualification:</u>

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

- (a) Proposal not submitted following the procedure and formats prescribed in this document or treated as a non-conforming proposal.
- (b) During the validity of the proposal or its extended period, if any, the bidder increases his quoted prices
- (c) The bidder qualifies the proposal with his conditions.
- (d) Proposal is received in incomplete form.
- (e) Proposal is received after due date and time.
- (f) Bidder has been blacklisted by any Government (Central/State/PSU) Department I organization.
- (g) The proposal is not accompanied by all the requisite documents.
- (h) If the bidder provides a quotation only for a part of the project.

 Information submitted in the 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) Financial bid is enclosed with the same envelope as the 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 PDIT (Inv), Chennai / 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 the evaluation of the bids, the PDIT (Inv), Chennai 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 PDIT (Inv), Chennai on any matter relating to his bid from the time

of the bid opening to the time of the issue of the 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 PDIT (Inv), Chennai 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 the profile of the applicant Service Provider) is 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 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 the PDIT (Inv), Chennai would not bear any additional liability on this account.
- (c) The PDIT (Inv), Chennai 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 PDIT (Inv), Chennai 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 a credit facility for the period.
- (b) If the performance of the personnel provided by the Service Provider is not found satisfactory, the Principal Director of Income-tax (Inv), Chennai shall have the power to terminate the contract with one month's notice and shall be absolutely at the disposal of the PDIT (Inv), Chennai.
- 13. The PDIT (Inv), Chennai, 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.
- 14. The Bidder shall sign his bid with the exact name of the concern whom the PDIT (Inv), Chennai has

- empaneled 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 PDIT (Inv), Chennai 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 representations 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. [PDIT (Inv), Chennai may out rightly reject any bid, which was not supported by adequate proof of the signatory's authority].
- 19. The PDIT (Inv), Chennai reserves the right to negotiate the price with the finally short-listed bidder before awarding the contract. It may be noted that the PDIT (Inv), Chennai 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 | |
| <u>6.</u> 7. | 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 organizations) | n, and my new terms |
| 9. | Any other information in support of their past antecedent, present experience, approach & methodology of work, competency to execute contract, financial capacity, etc | |

<u>Note</u>: Please attach an 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

- 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. Earnest Money Deposit (EMD) of Rs.30,000/- has to be submitted in the form of a Demand Draft made in favor of the Administrative Officer, O/o PDIT (Inv), Chennai. Exemption is applicable for MSME bidders, on the production of valid MSME Registration certificate in the technical bid document. Failure to furnish an EMD/ Valid MSME Certificate shall lead to disqualification.
- 3. Successful bidder will submit the Performance guarantee of Rs.60,000/- in the form of a Fixed Deposit, liened to the O/o PDIT (Inv), Chennai within 15 days of award of contract.
- 4. 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.
- 5. 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.
- 6. The terms and conditions of the contract given in Section-Ill & IV, along with the profile of the applicant Service Provider, as prescribed in Annexure-A, shall be signed and returned in the envelope marked as 'Technical Bid', otherwise the tender will be rejected.
- 7. The PDIT (Inv), Chennai does not bind itself to accept the lowest bid.
- 8. Any change in the constitution of the concern of the Service Provider shall be notified forthwith by the Service Provider in writing to the PDIT (Inv), Chennai and such change shall not relieve any former member of the concern from any liability under the contract.
- 9. 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 an increase of any rates agreed to the contract or to evade any of its obligations under the contract. In the event of the Service Provider failing to fulfill or commit any breach of any of the terms and conditions of this contract or indulge in following omission or commission then without prejudice to the PDIT (Inv), Chennai's rights and remedies to which otherwise, PDIT (Inv), Chennai, 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 PDIT (Inv), Chennai. 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 PDIT (Inv), Chennai; or

- b) If the Service Provider or any of its partners becomes insolvent or applies for relief as an 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 PDIT (Inv), Chennai that the Service Provider has misled it by giving false/incorrect information.
- 10. The Service Provider shall comply with all statutory liabilities and obligations of the State and Central Government. The PDIT (Inv), Chennai shall not be liable for 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 PDIT (Inv), Chennai. Notwithstanding, in the event of the PDIT (Inv), Chennai 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 PDIT (Inv), Chennai 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.
- 11. The PDIT (Inv), Chennai may discontinue the contract at any point in time, by giving notice at least 30 days before the intended date of discontinuation, and will not be liable for any additional charges or compensation payable to the Service Provider or any other person.
- 12. 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 PDIT (Inv), Chennai will have the right to claim damages and recover them from the payments due to the Service Provider or by any other means.
- 13. 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 December 2023 of the signing of Deed/Agreement.

14. Requests for Information

Bidders are required to direct all communications related to this document through the designated Contact person, The Deputy Director of Income Tax (Hq.)(Inv.), Room no. 222, 2nd floor, Investigation Wing, New No. 46, Old No. 108, Nungambakkam High Road, Chennai-600034. All queries relating to the Bid, technical or otherwise, must be in writing only to the designated contact person. The PDIT (Inv), Chennai will not answer any communication initiated by Respondents later than five business days before the due date of opening of the bids. If the PDIT (Inv), Chennai, in its absolute discretion, deems that the originator of the question will gain an advantage by a response to a question, the PDIT (Inv), Chennai reserves the right to communicate such response to all Respondents.

15. Tenure of the contract:

Initially, this agreement shall remain in force for a period of 24 months with effect from 01.04.2024 to 31.03.2026, with the provision of extending by the administrative convenience of the Principal Director of Income Tax(Investigation), Chennai, subject to satisfactory performance.

16. 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 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 <u>Annexure —I</u> TECHNICAL BID DOCUMENT

| Sr. No. | Description | Details and Enclosures | Check-List for 0/o PDIT(Inv), Chennai |
|------------|--|---|--|
| 1. | Name and address of the registered Agency | CAMBO Areneges Leads Oranne montage et ne de | Yes/No |
| 2. | Name & Address of the Owner(s) | 1-1-3-186mum | 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 | Section and the | Yes/No |
| 6. | Year of formation/Year of Incorporation (Proof to be enclosed) | Parties State 18 | Yes/No |
| 7. | Number of Digital Forensic Specialists Available with qualification (to be enclosed with evidence for having experience in Digital Forensic Services) | SAUANCE STAGEN | Yes/No |
| 8. | Client list to be enclosed | | Yes/No |
| 9. | Enforcement agencies who had taken Services of the applicant in the last 3 years (Proof to be enclosed) | | Yes/No |
| | Has the bidder been disqualified by any Govt.(Central/State/PSU) Department/Organization? | troubletter 20 gby sec. | |
| 11. | Any other remarks* | - 1998 199 | Yes/No |

If the 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 the Authorised Signatory)

SECTION-VII

Annexure — II

FINANCIAL BID

- 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 imaging and extraction)

| S. No. | Description / Type of media | Service | Criteria | Rate per piece (in figure) |
|-----------|---|--------------------|--------------|--|
| 1. | Pen Drive | Imaging | Upto 16 GB | |
| | | | Above 16 GB | |
| 2. | Mobile Phone, Tablet/I-pad & Similar Devices | Imaging | of the water | |
| 3. | Laptop, Desktop & Similar Device | Imaging | Upto 500 GB | N SVI St Ludens |
| | | | Above 500 GB | are some and the sound of |
| 4. | E-mail | Backup/ Imaging | Upto 50 GB | |
| | | | Above 50 GB | |
| 5. | Image of Pen Drive, Mobile Devices, Laptop, Desktop & | | Upto 500 GB | |
| | | Indexing, etc. | Above 500 GB | |
| 0. | Deleted files recovery from Image of Pen Drive, Mobile Devices, Laptop, Desktop & similar devices. | Recovery | Upto 500 GB | |
| | | | Above 500 GB | The first of the second of the |

PART-B (Data Analysis)

| SI. No. | Description/Type of work | |
|---------|--|-------------------------------|
| | The state of the s | Rate per Man-Hour (in figure) |
| 1. | Data Analysis Services including analysis of recovered data, report generation from Tally/customized accounting softwares/ERP, e-mail analysis, data base analysis, etc. | |

SECTION-VIII

EVALUATION METHOD OF BID

The criteria of selection as well as rejection.

- 1. The bidder should fulfill eligibly criteria mentioned in Section-Ill 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 fulfill all the criterion/parameters
- 2. Incomplete tenders would be rejected.
- 3. The 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. PDIT (Inv), Chennai, is not bound to accept the lowest rates.
- 5. Without affecting the sanctity of the above criterion, the PDIT (Inv), Chennai, reserves the right to relax any condition of eligibility criteria qualifying the bid(s) based on the merit of each case and if the situation so warrants in the interest of the Department.
- 6. The PDIT (Inv), Chennai, reserves the right to accept or reject any or all bids without assigning any reasons.
- 7. The PDIT (Inv), Chennai 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 whatever 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 based on 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.