



OFFICE OF THE PR. DIRECTOR OF INCOME TAX (INVESTIGATION)
5TH Floor , Tristar Building, Patto Panaji

TENDERING DOCUMENT

For Empanelment of

**Digital Forensic Services for the office of the Pr. Director of Income Tax (Inv.),
Income Tax Department, Panaji, Goa**

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OFFICE OF THE PR. DIRECTOR OF INCOME TAX (INVESTIGATION)
5TH Floor , Tristar Building, Patto

NOTICE INVITING TENDERING FOR EMPANELMENT OF DIGITAL FORENSIC SERVICES

1. The Pr. Director of Income Tax (Inv.), Panaji, Goa 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 Pr. Director of Income Tax (Inv.), Panaji, Goa. The empanelment is for a period of **three yearw.e.f01.03.2025 to 29.02.2028** which may be extended by another two years, at the administrative convenience of the Pr. Director of Income Tax (Inv), Panaji, Goa, subject to satisfactory performance.

2. Offer should be submitted in 2 (two) bid pattern, i.e. **(i) Technical bid** and **(ii) Financial bid** and both the bids are to be placed in two separate sealed envelopes (clearly super scribing 'Technical bid' and 'Financial bid') which in turn should be placed in **one single sealed cover**, duly super scribed "**Tenders for empanelment of Digital Forensic Services for the office of the PDIT (Inv.), Panaji, Goa**" and addressed to "**The Pr. Director of Income-tax (Inv.), Panaji, Goa**" so as to reach the Office of Pr. Director of Income-tax (Inv.), Panaji, Goa, **not later than 05:00 P.M. on 27th February 2025.**

3. The Tenders **Technical Bid** will be opened on **28th February 2025** at 11:30 A.M., and the **Financial Bid** on **28th February 2025** at 03:30 P.M in Conference Hall, Room No. 505, 5th floor, Right Wing, Tristar Building, Plot No.13-B, EDC Complex, Patto, Panaji, Goa. The Financial Bid of only those Service Providers shall be opened whose technical bid (inclusive of profile of applicant Service Provider) are found eligible in the presence of the Vendors or their representatives who may likely to be present. Detailed information / terms and conditions for the purpose can either be downloaded from www.eprocure.gov.in and www.incometaxkarnatakagoa.gov.in or Tender Documents can also be collected from this office during the regular office hours i.e. 11:30 A.M. to 05:00 P.M., on payment of non-refundable tender fee of **Rs.1,000/-** by **Demand Draft drawn in favour of The ZAO, CBDT, Panaji, Goa** payable at Panaji, Goa. In case the tender document is downloaded from the websites, a non-refundable tender fee of Rs. 1,000/- has to be paid by way of **Demand Draft drawn in favour of The ZAO, CBDT, Panaji, Goa, payable at Panaji, Goa,** at the time of submission of the duly filled tender application.

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

Last date of availability of tender documents for downloading	27th February 2025
Last date for submission of tender	27th February 2025
Opening of tenders: -	
(a) Technical Bid	11:30 A.M. on 28th February 2025
(b) Financial Bid	03:30 P.M. on 28th February 2025



(Name of officer)

Vasun
वसुधा कर्तुः
VASUN KARTHA
आयकर अधिकारी (मु.)
INCOME TAX OFFICER (HQ.)
प्रधान आयकर निदेशक (अन्वे.) का कार्यालय, पणजी
O/o. PR. DIRECTOR OF INCOME TAX (INV.), PANAJI

SECTION - I**DOMESTIC COMPETITIVE BIDDING**

(Through call of open Tenders)

Tender No.:

Period of Contract	From 01st March 2025 to 29th February 2028 , which maybe extended by another two years, at the administrative convenience of the Pr. Director of Income Tax (Inv.), Panaji, Goa, subject to satisfactory performance.
Earnest Money Deposit	Rs. 30,000/- by Demand Draft drawn in favour of ZAO, CBDT, Panaji, Goa payable at Panaji, Goa.
The tender documents can be obtained from	May be downloaded from e-procurement website i.e., www.eprocure.gov.in and www.incometaxkarnatakagoa.gov.in or can be collected from this office during the regular office hours i.e. 10:00 A.M. to 05:00 P.M
Tender cost	Non-refundable. 1,000/-by Demand Draft drawn in favour of ZAO, CBDT, Panaji, Goa, payable at Panaji, Goa
Last Date & Time for receipt of Bid	Date: 27th February 2025 Time: 05:00 P.M.
Time and Date of opening of Bids	Technical Bid: 11:30 A.M. on 28th Feb. 2025 Financial Bid: 03:30 P.M. on 28th Feb. 2025
Tenders addressed to	The Pr. Director of Income Tax (Investigation), Panaji, Goa
Tender documents can be submitted to	Office of the Pr. Director of Income Tax(Inv.), 5th floor, Right Wing, Tristar Building, Plot No.13-B, EDC Complex, Patto, Panaji, Goa
Place of Opening of Bids	Room No. 505, 5th floor, Right Wing, Tristar Building, Plot No.13-B, EDC Complex, Patto, Panaji, Goa

SECTION – II

INVITATION TO BID

1. Income Tax Department, Panaji, Goa intends tender 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 Pr. Director of Income Tax (Inv.), Panaji, Goa. This tender is for fixing the lowest eligible rate for the services elaborated in following paras. The eligible service providers may provide the services at the rate fixed after finalisation of this tender.

2. The Qualification/professional skill requirements of resources personnel: Service Provider resource person required for Onsite Evidence Collection & Off-site restoration and Investigation, should possess minimum of following skill sets:

- (a) Degree/ MS in Computer Forensic from a recognized institute.
- (b) Proficiency in using FORENSIC H/W & S/W.
- (c) Proficiency in using Tableau duplicators, Encase forensics, Password, write-blockers.
- (d) DB knowledge about different OS.
- (e) Knowledge of RDBMS based Oracle/Microsoft SQL etc.,
- (f) Knowledge of MS SQL & MySQL.
- (g) Knowledge of TALLY.
- (h) The forensic team should have at least one member from financial background like CA/CFA/CS to assist in digital forensic analysis.

3. Onsite acquisition / Out of office duties:

- (a) As and when required, Service Provider resource person shall be required to travel to any part of Karnataka and Goa states (Jurisdiction of this Directorate) to carry out forensic analysis.
- (b) There could be instance when resources have to also travel outside Panaji, Goa for the purpose of forensic analysis.
- (c) Resources may have to accompany Investigation teams for onsite acquisition/imaging of digital data.
- (d) Resources are required to use forensic tools of their own. These are to be used at such location as specified by the Directorate.
- (e) **For out of office duty, no additional remuneration shall be payable to the Service Provider.**
- (f) No prior notice may be given to service provider for out of office duty. They may be moved to any site without prior notice. The service provider is to be ready to provide services at short notice at any time including odd hours.
- (g) The Directorate shall arrange for transport of resources for out of office duties. Such arrangements shall be at par with what is usually arranged for Inspectors of Income Tax.
- (h) Out of office duty may ordinarily stretch up to 4 – 5 days as per requirement.

(i) For the period of duty, the Service provider is to carry out his duties as directed by the department. The service shall also be subject to standard operating procedures as issued from time to time by the directorate. The procedures and formats shall be binding for the service provider and non-adherence shall make them liable for having the contract rescinded.

(j) 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 search. Only after this verification and presentation of proper justification, the invoices will be cleared for payments.

(k) 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 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 officers as well as the unit head have not been kept duly informed about the progress of the project and major findings made.

4. **Unethical usage of data of the Directorate:**

(a) The resource of Service Provider shall not make any copy of the data held by the Directorate in any form.

(b) The resources or Service Provider shall not hold the data of the Directorate with them independently at any point of time. Such possession will be tantamount to unethical usage whether actually used or not.

(c) If the Service Provider or any of his resources misuse the data or indulge into unethical use of data or cause a deliberate act of omission or commission, they shall be liable for prosecution under relevant Acts including the Indian Penal Code, in addition to cancellation of the contract. Further, they may be blacklisted from providing services to the department for a specified period.

(d) The clauses regarding unethical usage of data is very important and may be noted by the Service Provider/resources with due care, as this Directorate attaches great importance to the sensitivity of the data.

5. **Confidentiality:**

The Service Provider understands that the empanelment constitutes a critical part of the Investigation Wing of the Department and requires confidentiality and complete integrity on the part of Service Provider as well as its resources. Hence, any breach or likely event which may damage the reputation of the Department of integrity of the search/ survey operations of the Department would be make the service provider liable for damages, without prejudice to other actions that may be initiated by the department.

6. The Earnest Money Deposit (Refundable, if the bid is not successful) of Rs. 30,000/- (Rupees Thirty Thousand only) in the form of Demand Draft in favour of **ZAO, CBDT, Panaji, Goa** payable at Panaji, Goa, has to be remitted along with bid forms.
7. Initially, the empanelment will be for a period of three years (from **01st March 2025 to 29st February 2028**), which may be extended by another two years at the administrative convenience of The Pr. Director of Income Tax(Inv.), Panaji, Goa, subject to satisfactory performance.
8. The bid document can be downloaded from e-procurement website i.e., www.eprocure.gov.in and www.incometaxindia.gov.in. or Tender Documents can also be obtained from the Administrative Officer, Grade-III, Cash Section, O/o Principal Director of Income Tax (Investigation), Panaji, Goa during the regular office hours i.e. 11:30 A.M. to 05:00 P.M., on payment of **non-refundable tender fee of Rs. 1,000/-** by Demand Draft drawn in favour of ZAO, CBDT, Panaji, Goa payable at Panaji, Goa. In case the tender document is downloaded from the websites, a non-refundable tender fee of Rs. 1,000/- has to be paid by way of Demand Draft drawn in favour of ZAO, CBDT, Panaji, Goa, payable at Panaji, Goa, at the time of submission of the duly filled tender application.
9. The Income Tax Department makes no commitments, explicit or implicit, that this process will result in a business transaction with anyone. This tender does not constitute an offer by the department. The bidder's participation in this process may result in selecting the L-1 bidder and further to invite other bidder for empanelment at L-1 rates subject to individual items where they have offered lower rates. The commencement of such empanelment does not, however, signify a commitment by the department to award the bid. The department also reserves the right to accept or reject any bid, and to annul the bidding process at any time, without thereby incurring any liability to the affected Bidder or Bidders.
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.
11. Offer should be submitted in two (2) bid pattern, i.e. **(i) Technical bid**, as per Section VI and **(ii) Financial bid**, as per Section VII, and both the bids are to be placed in two separate sealed envelopes (clearly super scribing 'Technical bid ' and 'Financial bid') which in turn should be placed in one single sealed cover, duly super scribed **“Tenders for Providing Digital Forensic Services for the office of the Pr.DIT(Inv.), Income Tax Department, Panaji, Goa”** and addressed to **“The Pr. Director of Income-tax (Inv.), Panaji, Goa”**, so as to reach the office of the Principal Director of Income Tax (Investigation), Income Tax Department, Panaji, Goa, **not later than 05.00 P.M., on 27th February 2025**. The bids of the Service Providers whose technical bid and financial bid are not placed in separate sealed envelopes or if they quote the rates in the technical bid, then such tender shall be rejected forthwith. **The Financial Bid of only those Service Providers shall be opened whose technical bid (inclusive of profile of applicant Service Provider) are found eligible.** The financial bid of the disqualified bidders after assessing technical bid shall be returned, unopened. The tender without earnest money will be disqualified. The Demand Draft submitted by unsuccessful Service Providers will be returned within 20 (Twenty) working days of opening the tender. **If the successful Service Provider refuses to provide the services as per the tender conditions, then the earnest money deposit will be forfeited.** The earnest money deposit of the successful Service Provider will be returned after one month from the date of providing the service.

The Tenders Technical Bid will be opened on **28thFebruary2025 at 11:30 A.M.**, and the Financial Bid on **28th February 2025 at 03:30 P.M** in Conference Hall, Room No. 505, 5th floor, Right Wing, Tristar Building, Plot No.13-B, EDC Complex, Patto, Panaji, Goa.The Financial Bid of only those Service Providers shall be opened whose technical bid (inclusive of profile of applicant Service Provider) are found eligible inthe Office of the Pr. Director of Income Tax, Panaji, Goa the presence of the Bidders or their representatives who may be present. The tenders will be opened by the Tender Evaluating Committee constituted for this purpose. They will scrutinize the technical bids and determine the eligible bids. Thereafter, financial bids of only eligible bidders will be opened.

SECTION-III

INSTRUCTIONS TO BIDDERS

1. Instructions for the service providers are as below:
 - (a) The Applicant Service Provider should have qualified digital forensic specialists with minimum 3 years' of experience preferably handling the cases relating to Investigation Wing of Income tax Department or other Central/State Enforcement Agencies and should possess all updated forensic instruments such as oxygen forensic, encase etc. Number of digital forensic specialists available with the applicant should be indicated with the bid.
 - (b) The Bidder should have a reputed client base. The client list should be submitted with the bid.
 - (c) The annual turnover of bidders in the field of forensic analysis or audit and financial audit services shall be not less than average of Rs. 50 lakhs in the two preceding financial years i.e., FY 2022-23 and FY 2023-24. 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 Pr. Director of Income Tax (Inv), Panaji, Goa.
 - (e) As and when required, the resource person should be ready to travel to any premises within India, and assist them for acquiring of data, retrieval, analysis etc., including requisition at very short notice.
 - (f) The Bidder should ensure compliance of strict confidentiality of data and procedures, as the matter dealt with will be of high sensitivity and utmost importance.
 - (g) The Income Tax Department reserves the right of accepting the whole or any part of the quotation received and the Bidder shall be bound to perform the same at the rates quoted.
 - (h) A consolidated bill will be submitted after completion of the work for payment. The bills will be countersigned by the relevant officers before submitting the same for financial sanction. The bills will be cleared within a reasonable time. However, in case of any unexpected delay, the contractor should be in a position to offer credit facility for the period.
 - (i) TDS will be made as per law.
 - (j) The contract can be terminated at any time after giving one-month notice without assigning any reason by the Department and two months' notice by the contractor.
2. The Bidders are advised to study the tender document carefully. Submission of Tender shall be deemed to have been done after careful study and examination of the tender document with full understanding of its implications. Failure to furnish all information responsive to those mentioned in the tender documents or submission of a proposal not substantially responsive to tender conditions may result in rejection of the proposal.

2.1 Process

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

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

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

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

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

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

Annexure – A

(a) Copy of the statement of accounts viz. balance sheet, Profit and Loss Account, audited if applicable, and Income tax return particulars of the bidder for the financial years 2022-23 & 2023-24 is to be submitted highlighting financial standing and turnover of the service provider.

(b) A copy of PAN Card, GST Registration.

(c) Information regarding any litigation, current or during the last three years in which the bidder was/is involved, the opposite Service Provider/party(s) and the disputed amount.

(d) Details regarding any work order that was abandoned at any stage, prematurely terminated or resulted in inordinate delay along with reasons for the same (copies of relevant documents to be enclosed).

(e) Details of similar works carried out in the last 3 years, including name of the organization, receipts Financial Year wise.

(f) Letters if any, from concerned organization for outstanding work.

(g) Earnest Money Deposit (EMD) of Rs. 30,000/- by means of demand draft drawn in favour of ZAO, CBDT, Panaji, Goa payable at Panaji, Goa.

6. Sealing and Marking of Bids:

(a) The Technical Bid (as per Section VI) along with EMD instrument and 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 PDIT (Inv.), Income Tax Department **Panaji, Goa**" and addressed to "**The Pr. Director of Income-Tax (Inv.), Panaji, Goa**". The bidder's name, telephone number and complete mailing address shall be indicated on the cover of the outer envelope.

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

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

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

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

7. Deadline for Submission of Bids:

(a) The applicants should submit their bids in a sealed envelope, as described above to the Office of the Pr. Director of Income Tax, 5th floor, Right Wing, Tristar Building, Plot No.13-B, EDC Complex, Patto, Panaji, Goa by **05:00 P.M on 27th February 2025.**

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

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

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

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

8. Modifications and Withdrawal of Bids:

- (a) No modification or substitution of the submitted application shall be allowed.
- (b) An applicant may withdraw its Tender after submission, provided that written notice of the withdrawal is received by the Income-tax Department before the due date for submission of applications.
- (c) The withdrawal notice shall be prepared in original only and each page of the notice shall be signed and stamped by authorized signatories. The copy of the notice shall be duly marked as "WITHDRAWAL".

9. Disqualification:

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

- (a) Proposal not submitted in accordance with the procedure and formats prescribed in this document or treated as non-conforming proposal.
- (b) During validity of the proposal, or its extended period, if any, the bidder increases his quoted prices
- (c) The bidder qualifies the proposal with his own conditions.
- (d) Proposal is received in incomplete form.
- (e) Proposal is received in after due date and time.
- (f) Bidder has been blacklisted by any Government (Central/State/PSU) department /organization.
- (g) Proposal is not accompanied by all the requisite documents.
- (h) If bidder provides quotation only for a part of the project.
- (i) Information submitted in technical proposal is found to be misrepresented, incorrect or false, accidentally, unwittingly or otherwise, at any time during the processing of the contract(no matter at what stage) or during the tenure of the of the contract including the extension period if any.
- (j) Financial bid is enclosed with the same envelope as Technical bid.
- (k) Bidder tries to influence the proposal evaluation process by unlawful/corrupt/fraudulent means at any point of time during the bid process.

10. Opening and Evaluation of Technical Bids:

- (a) The Tender Evaluating Committee appointed by the Income-tax Department / or a committee appointed for this purpose will open all Technical Bids in the first instance on the appointed date, time and venue.
- (b) During evaluation of the bids, the Income-tax Department may, at its discretion, ask the Bidder for clarification of its bid. The request for clarification and response shall be in writing.
- (c) No bidder shall contact the Income-tax Department on any matter relating to his bid from the time of the bid opening to the time the issue of work order. All bidders are strongly advised to furnish all material information in the bid itself.

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

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

11. Opening and evaluation of Financial Bids:

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

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

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

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

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

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

12. Payment terms.

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

(a) Vendors will be paid for the services on a per-hour basis for seizure, extraction, and analysis. 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 Pr. Director of Income Tax (Inv), Panaji, Goa shall have power to terminate the contract with one month's notice and shall be absolutely at the disposal of the Department.

13. The Income-tax Department, without assigning any reasons, reserves the right to accept or reject any bid, and to annul the bidding process and reject all

bids at any time, without thereby incurring any liability to the affected Bidder or Bidders or any obligations to inform the affected Bidder or bidders of the grounds for the action Income-tax Department.

14. The Bidder shall sign his bid with the exact name of the concern whom the Income Tax Department has empanelled as Service Provider. The Bid document filed by the bidder shall be typed or written in indelible ink. No overwriting or cuttings shall be permitted.

15. The Income-tax Department reserves the right to reject the bid having deviations from the prescribed terms and conditions.

16. The Service Provider shall not subcontract or permit anyone other than himself to perform any of the work, service or other performance required of the Service Provider under the contract.

17. Making misleading or false representation in the bid document will lead to disqualification of the Bidder at any stage.

18. Where the bid has been signed by the Authorized Representative on behalf of the concern, the bidder shall submit a certificate of authority and any other document consisting of adequate proof of the ability of the signatory to bind the bidder to the contract. (Income-tax department may out rightly reject any bid, which was not supported by adequate proof of the signatory's authority).

19. Department reserves the right to negotiate the price with the finally short listed bidder before awarding the contract. It may be noted that Income Tax Department will not entertain any price negotiations with any other bidder.

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

SECTION-IV

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. A sum of Rs. 30,000/- (Rupees Thirty Thousand Only) must be deposited as Earnest Money Deposit (EMD) by means of Demand Draft drawn in favour of **The Zonal Accounts Officer (CBDT), Panaji, Goa**, payable at Panaji, Goa, and must accompany the technical bid in the sealed envelope without which the Bid will be rejected. The said amount shall be forfeited, if the successful bidder fails within the time fixed by the Income-tax department to sign the contract on terms contained in the bid document.
3. The Earnest money instrument will be returned within 20 days of the completion of the financial evaluation of the tenders.
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 contract given in Section-III & IV, along with profile of the applicant Service Provider, as prescribed in the **Annexure-A**, shall be signed and returned in the envelope marked as **'Technical Bid'**, otherwise the tender will be rejected.
7. The Income-tax Department 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 Income-tax Department 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 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.

11. 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.

12. 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.

13. 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.

14. 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 **the day of the signing of Deed/Agreement.**

15. Requests for Information

Bidders are required to direct all communications related to this document through the designated Contact person ITO (OSD) O/o Pr.DIT (Inv.)Panaji, Goa. All queries relating to the Bid, technical or otherwise, must be in writing only to the designated contact person. The Department will not answer any communication initiated by Respondents later than five business days prior to the due date of opening of the bids. If the Department, in its absolute discretion, deems that the originator of the question will gain an advantage by a response to a question, then department reserves the right to communicate such response to all Respondents.

16. Tenure of the contract:

Initially, this agreement shall remain in force for a period of **36 months with effect from 01st March 2025 to 29th February 2028**, with the provision of extending it by another two years at the administrative convenience of the Pr. Director of Income Tax (Inv.), Panaji, Goa, subject to satisfactory performance.

17. 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

SCOPE FOR EMPANELMENT AND OTHER CONDITIONS

1. The Tender is for Empanelment of Vendors.
2. **Availability of engineers at the time of Search:** The vendor should make available full time recourses (which is typically **5 people**) plus additional resources as required during the course of search and survey operations.
3. The vendor should provide the **list of engineers** (with their qualifications and experience) who are part of the team with the tender. Any new person will have to be cleared by the department before being inducted into the team.
4. The technical bid of vendor will be evaluated on the below performance criteria: -
 - a. **Computer backup and imaging work using forensic software at the time of Search, Seizure and Survey** (Examination of digital device, examine for suspected evidence and acquisition of digital evidence involving backup, copying, Imaging and cloning)
 - i). The vendor should have capability to do **Forensic acquisition** involving collection of data in a forensically sound manner using licensed, open sourced tools depending upon the operating system. The devices include servers, desktops, mobile, cloud and third party cloud services. The vendor should have capability to assess networks and determine hidden systems and servers which are being used for various purposes during the course of Investigation.
 - ii) The vendor should have capability to do **Data Extraction and Data Remediation** which includes extraction data from forensic formats such as **E01, EX01, DD, AFF, etc...** into native formats such as **Word, Excel, PDF, SQL, etc...** The vendor should have capability to do Data Remediation include de-duplication of data, removal of system files, culling of files based on files types and partition wise, reduction of repeated data and presentation of data in humanly readable formats (Native files).
 - iii) **The forensic engineers of the vendor should be qualified to stand as expert witness in courts** defining the methodologies adopted during any of the stages involved in **Data Acquisition, Processing, Analysing, and Presenting.**
 - iv) The Vendor should have capability to do **Basic Data presentations** in which the forensic vendor is expected to perform comprehensive restructuring of data and provide the data which is usable by the

Authorized officer for his investigative requirements. This includes providing metadata information, file signature information, and deleted data information and data reconstructed information

- b) **Mobile and Tablet backup** (examination of mobile/tablet, examine for suspected evidence & acquisition of digital evidence involving backup, copying imaging cloning)
- i) The vendor should have capability to do **Forensic acquisition** involving collection of data from mobiles, tablets in a forensically sound manner using licensed/open sourced tools depending upon the operating system.
 - ii) The Vendor should have capability to do **Data Remediation of mobile data** which includes extraction of text messages, voice notes, call records, documents, and mobile notes.
 - iii) The vendor should have capability to do **Data retrieval from mobile applications** (wherever possible and applicable), logical examination of mobile phones and determining whether logical backups or physical backups to be taken and perform the specified activity with concurrence from the Authorized Officer.

C) **Deleted files recovery: -**

- i) The vendor should have capability to do **Data retrieval services from computers which include retrieving data from servers where data has been deleted** and where databases have been modified, using retrieval techniques from the log files. Where log files are not available, reconstruction of respective data bases using third party tools may be adopted.
 - ii) The vendor should have capability to **recreate from partial recovered data** in areas of file signatures, deleted files, recreation of partially broken files, carving of partially overwritten files, and reconstruction of broken databases.
- d) **Analysis of recovered data: -**
- i) The vendor should have capability to do basic **Investigative analytics** in which, where required, the authorized officer may seek the assistance of the forensics team to perform data base interpretations, email keyword searches, normal Web searches, or any other relevant support activities relating to electronic devices and evidences during the conduct of search and vendor should be capable of same.

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

Sl.No	Tools	Same or similar globally accepted tools	Requirement Per Engineer/Team
1	Hardware Write Blockers	CRU Write blocker/Tableau write blocker	1/Engineers Minimum:10
2	Software write blockers	Safe Block	1 per Engineer or 10 per team
3	Forensic <i>Hardware</i> based Imager & cloners	Falcon imager/ Logic Cube Tableau Imager TD3/ Tableau Imager TD2, Magnet, Paraben	2 per team
4	Forensic <i>Software</i> Imagers/ Cloners	Encase 7 & above, Forensic Tool kit, Magnet axiom, Paraben forensic replicator etc.	2 per team
5	Forensic Software Imagers/ Cloners for Apple	Macquisition for Mac, Recon imager for Mac, Paladin for Mac	1 per team
6	Forensic Data Extraction Platforms	Xways Forensics, OS Forensics, Encase, Forensic Tool Kit, Magnet Axiom etc.	2 per team
7	Data recovery	X-Ways Forensics/ Encase/Forensic Tool Kit	2 per team
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	2 per team
9	Licensed mobile data/backup tools	UFED Physical analyzer/ Oxygen detective	2-4 per team
10	Mobile Phone Data Recovery tools for Apple, android and other Mobile OS	Phone Rescue, Dr. Fone, etc.	5 per team for each mobile OS
11	Data recovery and Deleted file recovery tools	Ontrack data recovery, Stellar Data Recovery, 7 safe Data Recovery, Disk driller for Mac, etc.	3 per team
12	Cloud Data acquisition tools	Intella, Mail Xaminer, Nuix analyser, SPF, Magnet Cloud, F response, UFED cloud analyser, Encase Cloud, FTK Cloud	2 per team
13	Non forensic Backup tools	Macrium Reflect, Acronis True Image, Norton Ghost etc.	2 per team
14	Email acquisition tools	Paraben Email analyser, Mail Xaminer, OS forensic Software, Intella email Platform etc.	2 Technician Licenses per Team or up to 250 mail boxes in a year (whichever is applicable)
15	Other Relevant Tools including Database Migration	SQL rebuilder/ Oracle Extractor, DB2 Analyser etc.	1 Licence for each Database per team

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

6. If the different companies quote least in different categories, all the companies should be ready to match with the lowest prices quoted by other companies and should provide the service in lowest quoted price and also the company quoted the least should not have any objection of their price to be matched.

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

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

1. Other Terms & Condition for the service providers are as below:

(a) The Applicant Service Provider should have **qualified digital forensic Specialists with minimum 3years** '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 in the bid.

(b) The Service Provider should have a reputed client base. The client list should be submitted with the bid.

(c) The Applicant Service Provider should ensure that the resource persons are made available as and when required by the officers of the office of the Pr. Director of Income Tax (Inv), Panaji, Goa.

(d) 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.

(e) The applicant Service Provider should ensure compliance of strict confidentiality of data and procedures, as the matter dealt with will be of high sensitivity and utmost importance.

(f) 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 empanelled Service Provider should be in a position to offer credit facility for the period.

(g) TDS will be made as per law.

(h) TA/DA/Food shall not be given if the Search/Survey action takes place at HQ i.e in Panaji, Goa.

(h) The empanelment can be terminated at any time after giving one month notice without assigning any reason by the Department and two months' notice by the Service Provider.

2. The professional skills required:

Service Provider shall carryout following work as assigned by this Directorate and submit a report in writing. The Service Provider shall carry out the acquisition/imaging, restoration & analysis as per the Standard Operating Procedure of the department and as per the legal requirement to preserve the legal sanctity of the data:

(a) Forensic acquisition / Imaging of different types of storage media such as hard Drives, USB thumb drives, CDs/DVDs, Tablets, Servers etc. Gathering evidence and information including deleted files, cracking passwords from suspected computer/ source with hash value report generation and preparing separate working copy by using legal and most efficient and updated forensic tools.

(b) Email Forensics: Indexing of mails, time-line analysis, keyword searching.

(c) Mobile Forensics: Logical and Physical extraction of mobile phones/ all kinds of smart phones including I-phones, I-pads etc, data extraction and analysis, SIM card analysis.

(d) On-site mapping and securement of IT infrastructure.

(e) Detection of various accounting software systems per premise.

(f) ERP (SAP/Tally/others/custom ERP software) data acquisition.

(g) Live analysis and report generation on accounting/ERP database.

(h) Software code analysis to detect suppression of reported income.

(i) Enterprise wide data searches for specific search terms.

(j) Detection and analysis of Cloud Data sources.

(k) Automated backup of specific files types.

(l) Analysis of forensic artefacts for user activity mapping on computers.

- (m) SQL scripting for relational database analysis.
- (n) Custom scripting for mobile data analysis.
- (o) Acquisition and analysis of CCTV dumps.
- (p) Analysis of deleted/Non deleted data of Excel files/Doc files/PDF files/Scan images. Data files for TALLY or any other accounting application. Data hidden in unallocated sectors/Data hidden in pictures.
- (q) Analysis report shall also specify the location of files. Resources shall also carry out such investigation as required by Investigation Officer including password breaking & Text Speech.

SECTION-VI

Annexure - I

TECHNICAL BID DOCUMENT

1.	Name and address of the registered Agency	
2.	Name & Address of the Owner(s)	
3.	PAN & Service Tax Registration No. (Proof to be enclosed)	
4.	Year of Commencement of Agency (with evidence for having experience in Digital Forensic Services)	
5.	Copies of IT Returns along with Tax Audit Report in Form 3CD for A.Ys. 2022-23 and 2023-24	
6.	Year of formation/Year of Incorporation (Proof to be enclosed)	
7.	Number of Digital Forensic Specialists available with qualification (to be enclosed with evidence of education qualifications and experience in Digital Forensic Services)	
8.	Client list to be enclosed (with evidence of providing Digital Forensic Services)	
9.	Enforcement agencies who had taken services of the applicant in last 3 years (Proof to be enclosed)	
10.	Any other remarks	

If response to any of the items mentioned at Sl.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 in the above statement at any stage, the agency will be blacklisted and may not be permitted to bid in future.

Signature of Authorized Signatory with date)

SECTION-VII

Annexure — II

FINANCIAL BID DOCUMENT

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

PART A

(Rate for Imaging and restoration)

Sl.No.	Description/Type of media	Rate per piece (in figure)	Rate per piece (in words)
1.	Pen Drive		
2.	Mobile Phone & Similar Device		
3.	Tablet/I-pad & Similar Device		
4.	Laptop, Desktop & Similar Device		
5.	Deleted files recovery		
6.	Analysis of recovered data		
7.	ERP Services*		

^For ERP Services also specify rate per hour.

PART B

(Financial Analysis)

Sl.No	Activities	Rate (in figures)	Rate (in words)
1.	DBA, Report Generation, E Mail analysis, Ad-hoc Queries etc.	Rate per hour	

Signature of the Authorised Signatory

SECTION-VIII

EVALUATION METHOD OF BID

The criteria of selection as well as rejection.

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

PROFILE OF ORGANIZATION

(To be submitted along with Technical Bid)

Sl No.	Particulars	Details
1.	Name of the Firm	
2.	Permanent Account Number/TIN No. (enclose copies)	
3.	Service Tax Registration No. (if any)	
4.	Full address, with email, Phone, Fax, Mobile Number	
5.	Name and address of Proprietor/Partners/Directors and their PAN	
6.	Year of Establishment of the Firm	
7.	Period of experience in the field of providing Digital Forensic Services	
8.	Details of services provided (enclose documentary proof of the same) with satisfactory completion certificates of the concerned organisations)	
9.	Details of Demand Draft in respect of Earnest Money Deposit	
10.	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