



भारत सरकार/GOVERNMENT OF INDIA

आयकर महानिदेशक(अन्वेषण), कर्नाटक एवं गोवा का कार्यालय,

OFFICE OF THE DIRECTOR GENERAL OF INCOME TAX (INVESTIGATION)

KARNATAKA & GOA REGION

तृतीय तल कें.रा.भवन, क्वींस रोड, बेंगलूरु-560001

3RD FLOOR C.R. BUILDING, QUEEN'S ROAD, BENGALURU – 560001

Telephone: 080-22861427/22862726, FAX: 080-22865595

Email Id: bangalore.dgit.inv@incometax.gov.in

F. No.460/ Law firms/DGIT(Inv.)/BLR/2023-24

Date: 25.01.2024

आयकर महानिदेशालय (अन्वे.) कर्नाटक और गोवा क्षेत्र, बेंगलूरु द्वारा, मुख्य रूप से प्रत्यक्ष कर कानूनों से संबंधित कानूनी मामलों और अप्रत्यक्ष कर कानूनों, दिवाला और दिवालियापन संहिता 2016 से संबंधित कानूनी मामलों पर; कंपनी अधिनियम 2013, विदेशी मुद्रा प्रबंधन अधिनियम, 1999, बैंकिंग से संबंधित कानून और विनियम, सेबी अधिनियम, 1992, प्रतिस्पर्धा अधिनियम, 2002 आदि, बेनामी संपत्ति लेनदेन अधिनियम, 1988, काला धन (अघोषित विदेशी आय और संपत्ति) और अधिरोपण पर प्रतिबंध कर अधिनियम, 2015, धन शोधन निवारण अधिनियम, 2002, आदि पर नियमित आधार पर सलाह/राय प्रदान करने के लिए अनुभव और विशेषज्ञता के साथ प्रतिष्ठित घरेलू कानूनी फर्मों/संस्थाओं को शामिल करने के लिए प्रस्तावित है।

The Directorate General of Income Tax (Investigation), Karnataka & Goa region, Bengaluru, proposes to engage reputed domestic legal Firms/entities with experience and expertise for providing advice on a regular basis on legal matters pertaining primarily to Direct Tax Laws on Legal matters pertaining primarily to Direct tax laws and on legal matters pertaining to Indirect tax laws, Insolvency and bankruptcy code 2016; companies act 2013, foreign exchange Management Act,1999,Laws & regulations relating to banking ,SEBI Act,1992,Competition Act ,2002 etc. the prohibition of Benami Property Transaction Act,1988,Black Money (Undisclosed Foreign Income and Assets)and Imposition of tax Act,2015,Prevention of Money laundering Act,2002,etc.and opinion of such matters on a regular basis.

इस संबंध में इस कार्यालय में इच्छुक एवं पात्र पार्टियों से 08 फरवरी 2024 को अपराह्न 03:00 बजे तक निविदाएं आमंत्रित की जाती हैं। काम के दायरे, पात्रता मानदंड, नियम और शर्तों आदि के साथ निविदा/प्रस्ताव दस्तावेज, बोली के लिए आवश्यक प्रारूपों के साथ या तो इस कार्यालय में नोटिस बोर्ड से प्राप्त किया जा सकता है या आधिकारिक वेबसाइट <https://income tax karnatakagoa.gov.in or www.eprocure.gov.in> से डाउनलोड किया जा सकता है।

In this connection, tenders are invited from interested and eligible parties latest by **03:00p.m. on 08th February 2024**, to this office. The tender /offer document with the scope of work, eligibility criteria, terms and conditions, etc. along with the relevant formats for the bid may either be accessed from the Notice Board in this Office or may be downloaded from the official website <https://income tax karnatakagoa.gov.in or www.eprocure.gov.in>.

हस्ता/- sd/-

(श्रीनिवास राव बंडारू, भा.रा.से./SRINIVASA RAO BANDARU, I.R.S.)

अपर आयकर निदेशक(अन्वे.)(मुख्या) /Additional Director of Income-tax (Inv.)(HQ)

कृते आयकर महानिदेशक(अन्वेषण),कर्नाटक एवं गोवा, बेंगलूरु

for Director General of Income-tax (Inv), Karnataka &Goa, Bengaluru.



**OFFICE OF THE
DIRECTOR GENERAL OF INCOME TAX (INVESTIGATION)
BENGALURU**

TENDER / OFFER DOCUMENT

Engaging of Law Firms /Companies/Proprietary concerns, etc. (hereinafter referred to as “Entity” (ies)) for providing advice on legal matters pertaining primarily to Direct Tax Laws and on legal matters pertaining to Indirect Tax Laws, Insolvency and Bankruptcy Code, 2016; Companies Act, 2013; Foreign Exchange Management Act, 1999; Laws & regulation relating to Banking, SEBI Act, 1992 and Competition Act, 2002, The Prohibition of Benami Property Transaction Act, 1988, Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, Prevention of Money Laundering Act, 2002, etc.

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भारत सरकार/GOVERNMENT OF INDIA

आयकर महानिदेशक(अन्वेषण), कर्नाटक एवं गोवा का कार्यालय,

OFFICE OF THE DIRECTOR GENERAL OF INCOME TAX (INVESTIGATION)

KARNATAKA & GOA REGION

तृतीय तल, केंद्रीय राजस्व भवन, क्वींस रोड बेंगलूरू-560001

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ई-मेल/Email Id: bangalore.dgit.inv@incometax.gov.in

F. No. 460/DGIT(INV)/Engagement of Law Firms

Dated: 25.01.2024

To,
All intending parties

.....
TENDER / OFFER DOCUMENT
(Terms & Conditions)

Subject: Request for Proposal for engaging Entities for providing advice on legal matters pertaining primarily to Direct Tax Laws and on legal matters pertaining to Indirect Tax Laws, Insolvency and Bankruptcy Code, 2016; Companies Act, 2013; Foreign Exchange Management Act, 1999; Laws & regulation relating to Banking, SEBI Act, 1992 and Competition Act, 2002, The Prohibition of Benami Property Transaction Act, 1988, Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, Prevention of Money Laundering Act, 2002, etc. –reg.

The Assessing Officers working under the administrative control of the Director General of Income Tax (Investigation), Bengaluru (**hereinafter referred to as “DGIT(Inv), Bengaluru”**) deal with the work relating to assessment under the Income Tax Act, 1961 and other Direct Tax Laws in respect of Search, Seizure, Survey and all connected cases involved in a search and seizure operation for a coordinated investigation and assessment of such cases. In addition, the work also includes action relating to recovery of taxes, launching of prosecution, appeal and Litigation Management.

1. **PROPOSAL**

- 1.1 The DGIT(Inv), Bengaluru intends to engage reputed domestic legal entities with experience and expertise for providing advice on legal matters pertaining primarily to Direct Tax Laws and on legal matters pertaining to Indirect Tax Laws, Insolvency and Bankruptcy Code, 2016; Companies Act, 2013; Foreign Exchange Management Act, 1999; Laws & regulation relating to Banking, SEBI Act, 1992, Competition Act, 2002, The Prohibition of Benami Property Transaction Act, 1988, Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, Prevention of Money Laundering Act, 2002, etc. and opinion on such matters, on a regular basis.

1.2 The assignment shall be for a period of one year unless terminated by in terms of this Request for Proposal (RFP).

2. SCOPE OF WORK

2.1 To provide legal advice and opinion with respect to any of the legal matters pertaining primarily to Direct Tax Laws and on legal matters pertaining to Indirect Tax Laws, Insolvency and Bankruptcy Code, 2016; Companies Act, 2013; Foreign Exchange Management Act, 1999; Laws & regulation relating to Banking, SEBI Act, 1992 and Competition Act, 2002, The Prohibition of Benami Property Transaction Act, 1988, Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, Prevention of Money Laundering Act, 2002, and other statutes as and when needed.

2.2 The scope of work will include, but shall not be limited to:

- (i) Providing legal advice and support on matters related to or connected with Direct Tax Laws and Indirect Tax Laws along with other laws as mentioned earlier.
- (ii) Assistance in the preparation and filing of SLPs, Writ Petitions and Appeals to be filled by the charge of DGIT(Inv), Bengaluru in the Supreme Court, High Court, ITAT, Economic Offences Court and any other related judicial forums.
- (iii) To assist in the pending litigation cases by providing legal inputs and preparing supplementary/additional submissions to be filed before the Courts/Tribunal to strengthen the pending cases of the Department.
- (iv) Advice on prosecution matters.
- (v) Assisting in preparation of all other relevant legal and other documents, including process documents for inviting bids and contracts.
- (vi) Preparation & Reviewing of RFP documents in relation to proposals for other advisors, etc.
- (vii) Assistance in any ancillary legal issues.
- (viii) Providing legal support in any other litigation or arbitration matter.
- (ix) Providing any other legal advisory services as may be referred by DGIT(Inv), Bengaluru, from time to time.

2.3 The Scope of Work mentioned above is only indicative and not-restrictive in nature. It is hereby being made very clear that any legal services not identified in the aforesaid Scope of Work, but once are brought to the notice, will also form an integral and mandatory part of the Scope of Work.

2.4 The selected entities shall provide legal services in relation to the Scope of Work in a time bound manner and would be required to adhere to the timelines as may be decided by the concerned office under the DGIT(Inv), Bengaluru charge based on the exigency of work.

2.5 The selected entities shall not be prohibited from hiring additional experts/counsels,

provided they fall within the rates specified in this RFP. However, in exceptional cases, where the situation requires expertise and/or seniority, the entity may hire specialized and/or senior counsel on mutually agreed terms after obtaining the previous approval of the DGIT(Inv.), Karnataka & Goa, Bengaluru.

3. ELIGIBILITYCRITERIA

3.1 The bidder entity must satisfy the following conditions:

- i. There should be a minimum of 5 advocates as employees/key persons with at least 40% of them having a postgraduate degree in Law
- ii. At least 60% of the key employees (including the key persons) should have a minimum of 15 years of domain experience preferably in handling Direct Tax/Indirect Tax matters
- iii. Presence of Main office/Branch office in Bengaluru

3.2 In addition to the above, following criteria will also be given weightage

- i. Key persons of the entity should be graduates / post graduates from a reputed law school in India or abroad
- ii. Previous experience of representing a Government Department or Public Sector Undertaking
- iii. Key employees of the entity having reported judgements to his/her credit
- iv. Publication of articles in national/international journals, Newspapers of repute
- v. Key employees having experience of teaching law students / Tax officers as a visiting faculty in a reputed Law School /National Academy of Direct Taxes etc.

4. PERIOD OF ENGAGEMENT

The Period of engagement will be initially for 1 (One) year. It can be extended for a further period of 1 (One) year, at a time, with 10% (Ten) annual enhancement of the initial fee.

5. PRE-BIDMEETING

A pre-bid meeting will be held on **02.02.2024, at 11:00 AM** (IST) in the Conference Hall of 4th Floor, Krishna Hall, CR Building, Queen's Road, Bengaluru-560 001 which the interested parties may attend, if they so desire. The interested bidders are required to send in their queries, if any, by e-mail to bangalore.ddit.hq1@incometax.gov.in by 6.00 PM on **01.02.2024**.

6. SUBMISSION OF PROPOSAL

6.1 The Proposals are required to be submitted in 3 envelopes as per the details mentioned below. Each document is to be page-numbered.

- (i) **Envelope-1 (sealed)** will contain the following:

(a) Covering letter on the Letter-head of bidder submitting the bid by enlisting the documents attached, indicating the page number, profile of the organization with details about the entity's key persons and other key members.

(b) A letter of authorization in favour of any person authorizing him to sign the proposal and other documents on behalf of the bidder.

(c) A demand draft of INR 50,000/- (Rupees fifty thousand) in favour of Pay & Accounts Officer, DGIT(Inv), Bengaluru, to be paid to Govt. Account No. 10977271125, IFSC-SBIN0000813 (State Bank of India, Post Bag No.5310, State Bank Road, Bengaluru-560 001), as earnest money deposit, which shall be refunded after the engagement process is complete.

(d) The interested parties are required to furnish an Affidavit-cum-Undertaking in the format as in **Annexure-1** regarding 'no conviction' and 'no conflict of interest'. However, **Appendix-C** regarding details of extant and potential conflict of interest shall have to be submitted by the appointed legal entity before each assignment.

(e) Non-Disclosure and Confidentiality agreement given in the format in **Annexure-2** is to be submitted by the bidders along with the bid.

(f) Certificate on unconditional bid in the format in **Annexure-3**. Please note that bids with any conditionality shall stand summarily rejected.

(ii) **Envelope-2(sealed)** will contain the following:

The Technical bid along with all schedules, certificates and Annexure, if any, duly filled in, page-numbered and signed by the authorized signatory of the Bidder.

Note that eligibility criteria are to be verified on the basis of technical bid documents.

(iii) **Envelope-3(sealed)** will contain the Financial Bid, in the format given in Annexure-4.

6.2 The Proposal must be sent by 15:00 hours (IST) by **08.02.2024**, to Mr. S. Sundara Raghavan, DDIT(HQ), O/o DGIT(Inv), 3rd Floor, CR Building, Queen's Road, Bengaluru-560 001. The Proposal must be sent in hard copies only. The Proposals received after the appointed day and time will be summarily rejected. The Government will not be responsible for any postal/ courier delay. For any clarifications or details, the parties are advised to contact the above mentioned officer on E-mail: - bangalore.ddit.hq1@incometax.gov.in

6.3 The EOI/bids will be opened by the Tender Opening Committee in the presence of the

bidders on **13.02.2024 at 12:00 hours (IST) in the Krishna Hall, 4th Floor, CR Building, Queen's Road, Bengaluru-560 001**. Bidders or their representatives may remain present at the time of opening of bids, if they so desire.

6.4 The Government reserves the sole right to accept or reject any oral proposal thus received, without assigning any reasons thereof.

6.5 Office of the DGIT(Inv), Bengaluru will not be responsible for any delay on account of late submission of bid.

7. FORMAT OF TECHNICAL BID

7.1 The technical bid must be in the following format:

A. Experience in handling cases in the following areas (55 marks)

Practice Area		Points
Direct Taxes	More than 40% of the key members/associates having 10 years or more experience in handling Direct tax matters	10
	20% or more but less than 40% of the key members/associates having 10 years or more experience in handling Direct tax matters	5
	Less than 20% of the key members/associates having 10 years or more experience in handling Direct tax matters.	0
Indirect Taxes	More than 40% of the key members/associates having 10 years or more experience in handling Indirect tax matters	10
	20% or more but less than 40% of the key members/associates having 10 years or more experience in handling Indirect tax matters	5
	Less than 20% of the key members/associates having 10 years or more experience in handling Indirect tax matters.	0
Search & Seizure cases	More than 40% of the key members/associates having 10 years or more experience in handling Search & Seizure cases.	10
	20% or more but less than 40% of the key members/associates having 10 years or more experience in handling Search & Seizure cases.	5
	Less than 20% of the key members/associates having 10 years or more experience in handling Search & Seizure	0

	cases.	
Prosecution Matters	More than 40% of the key members/associates having 10 years or more experience in handling prosecution matters	10
	20% or more but less than 40% of the key members/associates having 10 years or more experience in handling Prosecution matters	5
	Less than 20% of the key members/associates having 10 years or more experience in handling prosecution matters	0
International Taxation and Transfer Pricing related matters	More than 40% of the key members/associates having 10 years or more experience in handling cases in this area.	10
	20% or more but less than 40% of the key members/associates having 10 years or more experience in handling cases in this area.	5
	Less than 20% of the key members/associates having 10 years or more experience in handling cases in this area	0
Banking Finance & Capital Markets	More than 40% of the key members/associates having 10 years or more experience in handling cases in this area.	5
	20% or more but less than 40% of the key members/associates having 10 years or more experience in handling cases in this area.	3
	Less than 20% of the key members/associates having 10 years or more experience in handling cases in this area.	0

Note : As a proof of experience in handling the cases in the specified area, the applicants are required to submit year wise details of the cases represented at various appellate forums along with documentary evidences like the copy of confirmation letters from the clients, copy of the judgment reflecting the name of the advocate appearing for the clients or any other admissible documentary evidence.

- (i) The bidder should have presence in Bangalore mandatorily. Presence in Delhi/NCR region will qualify for allotment of higher marks. Full marks will be awarded to the entity with the highest number of offices with rest being graded on a proportionate basis. (5 marks/100)
- (ii) The no. of lawyers engaged by the entity on a permanent/regular basis. Full marks will be awarded to the entity with the highest number of employees with remaining entities being graded on a proportionate basis. (5marks/100)
- (iii) No. of lawyers having experience/distinguished achievements/recognition as

mentioned at para 3.2 will be preferred and marks will be allotted after evaluating the same (10 marks/100).

- (iv) A presentation shall have to be made by the bidders before a Committee constituted by DGIT(Inv), Bengaluru wherein they shall demonstrate their credentials and capacity to handle significant and complex cases, covering the technical criteria mentioned above (25 marks/100).

8. FINANCIAL BIDS

- 8.1 The entity is required to quote the hourly rates for the Key Persons as well as Associates.
- 8.2 The Weighted Average Rate per man hour shall be determined by adopting a ratio of 2:3 between the number of hours contributed by the Key Person and the number of hours contributed by the Associate, across a total of 1000 (one thousand) billable man-hours. In other words, for the purposes of evaluation of financial bids, the weighted average rate to be quoted with respect to each entity must be calculated thus: $[400 \text{ (Key Person's Rate)} + 600 \text{ (Associate's Rate)}] / 1000$.
- 8.3 The 30 marks for the financial bid shall be allocated in the inverse ratio of the inter-se weighted average rates. The entity that quotes the lowest weighted average rate shall be accorded full 30 marks with the rates quoted by the other bidders being considered on a proportionate basis
- 8.4 In case of mismatch between the fee quoted and the number in figures, the number in figures will be taken as correct for all purposes, including for evaluation of financial bids.
- 8.5 The hourly rates quoted by the entities shall be unconditional.

9. BID EVALUATION

- 9.1 The bidders are required to bring along 10 copies of the presentation, as per Para 7(iv) at the time of the presentation, which is scheduled **on 09.02.2024 at 11:00 hours (IST) in the Krishna Hall, 4th Floor, CR Building, Queen's Road, Bengaluru-560 001.**
- 9.2 The bidders are required to submit a summary of the qualification and relevant experience of each member of the deal team, who will be deployed on this engagement with DGIT(Inv), Bengaluru, in the format given in **Annexure-5**. The bidders are also required to submit proper CVs of key persons & associates with qualification and relevant

experience given in detail.

- 9.3 The bidders are also required to submit a certificate to the effect that in case any of the key professionals/members of the deal team indicated in RFP is not available for any reason like resignation or leave of absence, etc. a person of similar qualification and relevant experience and expertise would be made available with the concurrence of DGIT (Inv), Bengaluru.
- 9.4 The Committee formulated by DGIT(Inv), Bengaluru would evaluate the Bidders on the criteria mentioned in paragraph 7 above and based on their presentation and Proposals received and shortlist them for engagement. The bidders will be technically shortlisted based on the marks scored by each of them, out of 100.
- 9.5 After the short listing of the bidders based on the marks, the financial bids of only the short-listed bidders will be opened. The short-listed bidders, if they so desire, may remain present at the time of opening of financial bids. The lowest financial bid would get full marks, with the other bids being awarded on a proportionate basis. The marks scored by the short-listed bidders will be announced before opening of the financial bids.
- 9.6 The marks scored by the short-listed bidders in the technical evaluation will then be given a weightage of 70 (Seventy). Similarly, the financial bids of the short-listed bidders will be given a weightage of 30 (Thirty). The combined score of technical and financial bids will determine the H1, H2, H3 and so on.
- 9.7 The entity(ies) scoring the highest combined scores in descending order (H1, H2, H3 and so on) as arrived at in para 9.6 above would be engaged. However, each of these entities will be paid lower of the annual lumpsum fees quoted by the lowest bidder amongst these entities.
- 9.8 Consortium bids will not be allowed.

10. TERMS OF PAYMENT

- 10.1 The empaneled entity shall have to submit all the bills on a quarterly basis to the DDIT(Inv)(HQ), in the office of DGIT(Inv), Bengaluru. Before every assignment, a cap on the number of billable hours per day shall be decided on mutually agreed terms. In cases, where the number of billable hours per day exceeds that cap, an endorsement will have to be submitted by the entity along with the bills, to the satisfaction of DGIT(Inv), Bengaluru.
- 10.2 Payment shall be made quarterly, in general, to the appointed entity for the legal

advice/opinion sought during the quarter, at the earliest. Delay, if any, in the payment of the bills submitted shall not attract interest of any kind.

- 10.3 For the purpose of this clause, assignment of 'work' refers to a written (over email or a physical letter) solicitation of legal advice/opinion/assistance on a specific matter by the O/o DGIT(Inv), Bengaluru or the subordinate offices working under the administrative control of the DGIT(Inv), Bengaluru which will be notified from time to time, from the appointed entity.

11. OTHER TERMS

- 11.1 Before commencing the work on any particular assignment, the entity selected to carry it out as well as its deal team including the key person heading the deal team shall have to intimate DGIT(Inv), Bengaluru or the notified subordinate offices of DGIT(Inv), Bengaluru about any current or potential "conflict of interest, on case-by-case basis". Entities successful in the bid should submit an undertaking for each assigned case that they have not represented such assigned case in the last five years.
- 11.2 All legal advice/opinion/assistance provided by the selected entity to DGIT(Inv), Bengaluru must be vetted and signed by any one key person of that entity.
- 11.3 The entity shall inform the list of Key persons & associates working on this assignment during the contract period. If there is any change in the team members the same shall be intimated to this office within one week from the date of such change.

12. TERMINATION

Either party is free to terminate the appointment after giving a mandatory thirty days' notice. Upon termination, the appointed entity is bound to handover all documents and relevant information, in physical or electronic form, in their possession to DGIT(Inv), Bengaluru or the notified subordinate offices. However, the appointed entity shall still be bound by the confidentiality undertaking submitted by the entity in the format given in **Annexure-2**. After the said handover, DGIT(Inv), Bengaluru shall settle the account of the appointed entity and disburse their dues (if any) which remain outstanding up to the date of termination. Either party is not bound to assign reasons for terminating the appointment.

13. DISPUTE RESOLUTION

- 13.1 In the event of any dispute or difference between the parties hereto, such disputes or differences shall be resolved amicably by mutual consultation. If such resolution is not possible, then the unresolved dispute or difference shall be referred to arbitration of the committee formulated for this purpose by the DGIT(Inv), Bengaluru. The provisions of Arbitration and Conciliation Act, 1996 (No. 26 of 1996) shall be applicable to the

arbitration. The venue of such arbitration shall be at Bengaluru or any other place, as maybe decided by the arbitrator. The language of arbitration proceedings shall be English. The arbitrator shall make a reasonable award (the "Award"), which shall be final and binding on the parties. The cost of the arbitration shall be shared equally by the parties to the agreement. However, expenses incurred by each party in connection with the preparation, presentation shall be borne by the party itself.

- 13.2 Pending the submission of and/or decision on a dispute, difference or claim or until the arbitral award is published; the Parties shall continue to perform all of their obligations under this Agreement without prejudice to a final adjustment in accordance with such award.

AFFIDAVIT CUM UNDERTAKING

We, the undersigned (“**Entity**”) are submitting our bid in respect of the Request for Proposal No [●], dated [●] (“**Bid**”) issued by the DGIT(Inv), Bengaluru, Ministry of Finance, Government of India, (“**Government**”) and in this connection we hereby solemnly affirm, declare and undertake as follows:

- (1) Details of the Entity as disclosed in **Appendix-A** enclosed herewith are true and correct as on date.
- (2) There has been no conviction by any court of law or indictment/adverse order by any statutory or regulatory authority for a Grave Offence against us or any of our promoters or directors during the last 10 (ten) financial years.
- (3) No enquiry/investigation for any Grave Offence is pending against us or any of our directors, managers and/or other Senior Managerial Personnel by any regulatory authority and/or government agency.
- (4) The details of enquiry/investigation for Non-Grave Offenses pending against us/ our directors, managers and/or other Senior Managerial Personnel by any regulatory authority and/or government agency are disclosed in **Appendix-B** enclosed herewith.
- (5) We undertake that, before accepting any specific assignment within the scope of work defined under the contract, we shall disclose to the DGIT(Inv), Bengaluru about the extant or potential conflict of interest in the matter in **Annexure-C** enclosed herewith.
- (6) We have laid down an internal code of conduct for governing our internal procedures and operations and have prescribed the standards of appropriate conduct for our employees and officers for carrying out their duties and responsibilities with a view to appropriately ensuring proper maintenance of professional excellence and standards with integrity, confidentiality, objectivity and have made provisions for identification, avoidance and resolution of conflict of interests and for disclosure of shareholdings and interests, etc., in terms of applicable laws.
- (7) We understand that:
 - (i) In cases where existing Conflict of Interest (or apparent conflict of interest) is not disclosed by us, the DGIT(Inv), Bengaluru would be entitled to initiate appropriate actions to eliminate or address or mitigate or neutralize the conflict through or by restricting or modifying the work to be performed by us in respect of the Proposed Assignment within the scope of work mentioned in the contract. DGIT(Inv), Bengaluru may also terminate our engagement for the Proposed Assignment within the scope of work mentioned in the contract, in whole or in part, if such termination is absolutely necessary in view of the DGIT(Inv), Bengaluru, to avoid the appearance of a Conflict of Interest.

- (ii) The Government would be entitled to terminate our appointment if any of the affirmation/declaration/undertaking given by us is found to be false or misleading in any manner or not adhered or fulfilled or complied by us.
- (iii) If, at any time after our appointment as a Legal Advisor, either we or the respective promoters/directors is convicted by a court of law in India or any indictment/adverse order is passed by any regulatory authority in India for a Grave Offence, we shall stand disqualified from continuing as Legal Advisor to the Government and shall be bound to inform them without any delay and shall voluntarily withdraw from the relevant confidential matters assigned to us, failing which the Government may terminate our appointment after giving an opportunity of being heard.

Definitions

Unless otherwise defined in this Affidavit, the following capitalized terms used herein shall have the meaning as set out below:

1. **Legal Advisor** means the Bidder who has been selected for the Asset Monetization program/disinvestment matters by the Government of India in terms of the Bid.
2. **Entity** shall mean and include an individual, proprietorship, HUF, an association of person/body of Individuals, a partnership firm, limited liability partnership, company or any other persons.
3. **Grave Offence** means offences of such nature that it materially affects the reputation, business or operations adversely or outrages the moral sense of the community and such other offences which may be considered by the Government/Company as grave on case to case basis after considering the facts and relevant legal principles.
4. **Senior Managerial Personnel's** means managing director, company secretary, chief executive officer, chief financial officer or persons having equivalent positions and all such other employees of the Entity who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors and include the functional heads.
5. **Conflict of Interest:** Conflict of interest in relation to the Engagement shall without limitation be deemed to exist or have arisen if:
 - (i) The Entity whether itself and/or for/with or in association with/or on behalf of or through any other Entity is engaged in any activity or business which would or may be

reasonably expected to directly or indirectly, materially adversely affect the interest of DGIT(Inv), Bengaluru or any such activity/association would or may impair, his ability to render fair, impartial, technically sound and objective assistance or advice, or unbiased services or may result in it being given an unfair competitive advantage to any other person.

(ii) The Entity, whether itself and/or for/with or in association with/or on behalf of or through any other Entity is engaged in advising and/or have taken up engagement for advising/consulting any other Entity whether under a formal engagement or other wise in relation to any legal matter which would or maybe reasonably expected to directly or indirectly, materially adversely affect the interest of the DGIT(Inv), Bengaluru.

(iii) The Entity has any business or financial interests in any other entity that would impair, or give the appearance of impairing, impartial decisions in relation to the scope of work defined in the Request for Proposal, in offering any legal advice, recommendations or in providing legal assistance or other services to the DGIT(Inv), Bengaluru as part of the Entity's engagement obligations/duties.

(iv) Any other situation, possible source or potential areas of interests which may impair Entity's ability to render fair, impartial, technically sound, and objective assistance or advice, or unbiased services or in conflict of their professional duties towards the DGIT(Inv), Bengaluru in respect of their obligations or result in it being given an unfair competitive advantage to any other person.

6. **Sister Concern** in relation to the bidder entity means any other Entity in which the bidder entity has a significant influence or which has "significant influence" over the subject entity and includes a group, partnership and a joint venture company. "Significant influence" means holding of at least twenty percent or more of total voting rights or the power to participate in and influence the management, financial or operating policy decisions of that Entity, or of business decisions under an agreement or has twenty percent profit sharing in such Entity.

Appendix A and B hereto shall constitute and shall be deemed to form an integral part of this undertaking.

APPENDIX-A

ENTITY DETAILS

Name of the Entity	
Address: Registered Office: Corporate Office: Tel/Mobile: Email:	
Constitution:	Company/Partnership/LLP/Others (If selected others, please provide the nature of constitution)
Details of registration with Other professional statutory bodies:	

APPENDIX-B

DETAILS OF PENDING ENQUIRY/INVESTIGATIONS

Sr. No.	Name of the concerned person(s) against whom the enquiry/investigation has been initiated	Relationship with the Entity	Name of the investigating agency	Nature of pending enquiry/investigation and law under which the enquiry has been initiated	Brief facts/ interim orders /other relevant information in respect of the pending enquiry/ investigation

APPENDIX-C

DETAILS OF PRESENT/POTENTIAL CONFLICTS/FACTS OR INTERESTS THAT MAY BE DEEMED AS POTENTIAL CONFLICT OF INTEREST

Sr. No.	Name of the Entity, in which interests Conflicts exist/may arise	Relationship of the Bidder Entity with the other Entity	Nature/ reason of conflict/ potential conflict	Duration of the subsistence of conflict, if any	Such other information as may be relevant and material in deciding whether there is a conflict/ potential Conflict of interest

Seal with signatures of authorized signatory of the Bidder

ANNEXURE-2

NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT

[to be executed on a stamp paper of adequate value]

THIS NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT (“**Agreement**”) is entered Into at Bengaluru, India, on this [●] day of [●], 2023, by and between:

- (A) The DGIT(Inv), Bengaluru, Ministry of Finance, Government of India, having its office at C.R Building, Queens Road, Bengaluru (hereinafter referred to as the “**Disclosing Party**” which expressions shall unless repugnant to the context include its successors and assigns); and
- (B) [●], an entity (being a firm/company/proprietary concern, etc.) incorporated under the laws of India, having its registered office at [●] (hereinafter referred to as the “**Receiving Party**” which expressions shall unless repugnant to the context include its successors and assigns).

The Disclosing Party and the Receiving Party shall herein after individually be referred to as the “**Party**” and jointly be referred to as the “**Parties**”.

WHEREAS:

- A. The Government of India (“**GOI**”) through DGIT(Inv), Bengaluru has engaged the entity [●] for soliciting legal advice and opinion on any of the matters related to Income tax administration, Insolvency and Bankruptcy code, FEMA and Banking, Company and SEBI law, Competition Law, GST, Black Money Act, Wealth Tax Act or any other matter within the scope of the DGIT(Inv), Bengaluru. The Disclosing Party has acquired or owns information(including, but not limited to, software, databases, financial, technical, operational, marketing, administrative and/or business information, process and procedures, records, reports, etc.,)about various centralized cases, search records, seized materials, which it deems confidential and/or proprietary, the unauthorized usage or disclosure of which would be detrimental to DGIT(Inv), Bengaluru and the interests of GOI
- B. The Disclosing Party is in possession of certain information defined hereunder as Confidential Information (*defined hereinafter*), and has agreed to disclose to the Receiving Party the ‘Confidential Information’ on a strictly confidential basis for the purpose of the aforementioned scope of work i.e. providing legal advice and opinion on Income tax administration, Insolvency and Bankruptcy code, FEMA and Banking, Company and SEBI law, Competition Law, GST, Black Money Act, Wealth Tax Act or any other matter within the scope of DGIT(Inv), Bengaluru (“**Purpose**”) and on the terms and conditions set out below.

NOW IT IS HERE BY AGREED as follows:

1. CONFIDENTIAL INFORMATION

1.1 The term “**Confidential Information**” for the purpose of this Agreement shall mean any information regardless of the way or form in which it is disclosed or recorded (including but not limited to written, oral or visual) that the Disclosing Party designates as “confidential” or “proprietary” to the Receiving Party, or which under the circumstances surrounding disclosure or by the nature of the information, ought to be treated as confidential by Receiving Party. Confidential Information includes, but is not limited to, all information in respect of the Disclosing Party’s business, existing and planned products/services, specifications, drawings, designs, prototypes, product pricing, roadmaps, software / associated and incidental technology, programming interfaces, marketing plans, product plans, financial data, business methods, computer systems and personnel statistics and the existence and nature of the Purpose itself.

1.2 Notwithstanding any other provision of this Agreement, the Parties hereto acknowledge that Confidential Information shall not include any information that:

- (a) is now or subsequently becomes publicly known or available without breach of this Agreement;
- (b) was previously in the possession of the Receiving Party without any obligation of confidentiality and which was not acquired from, provided, given, sold or otherwise disclosed (directly or indirectly) by the Disclosing Party;
- (c) Subject to the provisions of ~~Clause 5~~, it is required to be disclosed by law.

2. OBLIGATION OF CONFIDENTIALITY

2.1. General Obligation

In consideration of the disclosure and release of the Confidential Information by or on behalf of the Disclosing Party to the Receiving Party, the Receiving Party hereby agrees to use and to procure that it uses such measures and/or procedures as it uses in relation to its own confidential information and trade secrets to hold and keep in confidence any and all such Confidential Information and comply with the terms of this Agreement.

2.2. Purpose

The Receiving Party undertakes that it shall make use of the Confidential Information solely for the Purpose or such other purposes from time to time, as may be mutually agreed between the Parties, and shall not disclose, distribute, or disseminate information in any way, to anyone except as provided in this Agreement.

2.3. Sharing of Confidential Information

The Receiving Party shall ensure that access to Confidential Information is granted only to its directors, officers, employees, or advisors (“**Representatives**”) and strictly on a “need to know” basis, only after obtaining a suitable declaration from its Representatives that such information shall be kept confidential by them.

All information and other materials disclosed furnished, communicated or supplied by the Disclosing Party to the Receiving Party, including to the Receiving Party’s Representatives are strictly confidential and shall not be divulged by Receiving Party and/or its Representatives to any third party without prior written approval of the Disclosing Party.

The Receiving Party further agrees that:

- (a) no copies shall be made of Disclosing Party’s Confidential Information except for the Purpose, **and**
- (b) all copies kept by the Receiving Party shall be marked by the Receiving Party with an appropriate legend indicating that such information is Disclosing Party’s Confidential Information.

2.3A The Confidential Information disclosed by the Disclosing Party shall be treated as confidential and safeguarded by the Receiving Party for a period of Ten(10) years after disclosure, unless the Information is:

- (a) developed independently by the Representatives of the Receiving Party without breach of this Agreement and without referring to or relying upon any information disclosed by the Disclosing Party hereunder; or
- (b) is approved in writing for release or disclosure without restriction by the Disclosing Party.

2.4. Return of the Confidential Information

Immediately upon termination of this Agreement by any reason whatsoever, the

Receiving Party shall:

- (a) cease using the Confidential Information,
- (b) return to the Disclosing Party, delete or destroy, as the case may be, all the Confidential Information and all copies, abstract, extracts, samples, notes or modules thereof, **and**
- (c) upon request of the Disclosing Party, certify in writing that the Receiving Party has complied with the obligations set forth herein this Clause.

3. PROPERTY OF THE PARTIES

All Confidential Information disclosed pursuant to this Agreement shall be and remain the property of the Disclosing Party. Nothing in this Agreement shall be construed as granting or conferring any rights whatsoever (including without limitation any intellectual property rights), whether expressly, impliedly or otherwise, in respect of the Confidential Information to the Receiving Party, and the Confidential Information will be used only for the purposes of this Agreement.

4. DISCLOSURE SUBJECT TO THE DISCRETION OF DISCLOSING PARTY

Nothing in this Agreement shall be construed as requiring the Disclosing Party to disclose any Confidential Information to the Receiving Party. It is within the absolute discretion of the Disclosing Party to determine (in its sole opinion) whether Confidential Information is suitable or necessary to be so disclosed.

5. DISCLOSURE DUE TO COURT ORDER / GOVERNMENTAL ACTION

In the event that the Receiving Party is obligated to disclose any Confidential Information as a result of a court order or pursuant to governmental action or other requirement of law, the Receiving Party shall, immediately provide a written intimation to the Disclosing Party of such disclosure.

6. REPORTING UNAUTHORISED DISCLOSURE

The Receiving Party shall immediately inform the Disclosing Party of any unauthorized use or disclosure, misappropriation or misuse by any person of any Confidential Information, upon the Receiving Party having notice or knowledge of the same.

7. NO REPRESENTATION, WARRANTY OR GUARANTEE

No Confidential Information received by the Receiving Party from the Disclosing Party shall constitute representations, warranties, guarantees upon which the Receiving Party

may rely and the Disclosing Party shall assume no responsibility, obligation nor liability in this regard to the Receiving Party.

8. REMEDY FOR BREACH

- 8.1. The Receiving Party acknowledges and agrees that damages alone may not be an adequate remedy for breach by the Receiving Party, and that the remedies of injunction and specific performance as well as any other equitable relief for any threatened or actual breach of the provisions of this Agreement by the Receiving Party may be sought by the Disclosing Party.
- 8.2. All remedies (whether under this Agreement, at law or in equity) available to the Disclosing Party and/or its affiliates for any breach or threatened breach of this Agreement are cumulative and may be exercised separately or concurrently. No failure or delay by the Disclosing Party and/or its affiliates in exercising any right, power, or privilege hereunder shall operate as a waiver thereof, nor shall any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right, power, or privilege hereunder.

9. EFFECTIVE DATE AND TERMINATION OF AGREEMENT

- 9.1. This Agreement shall be initially for a period of 1 (one) year (to be further extended by a period of two years depending on the extension of engagement or the actual period of engagement beyond the initial one year in case of unforeseen circumstances (only)effective upon its execution by both Parties. However, the obligations to maintain confidentiality and the right to enforce the same by the Disclosing Party shall survive any expiration or termination of this Agreement, for a period of 10 (Ten) years as already stated above.
- 9.2. Subject to Clause 9.3, this Agreement shall terminate on execution of the definitive documents for the Purpose or such earlier date as may be mutually agreed in writing between the Parties.
- 9.3. The provisions of Clause 2 (*Obligation of Confidentiality*), Clause 6 (*Reporting Unauthorized Disclosure*), Clause 8 (*Remedy of Breach*), Clause 10 (*Notices*), Clause 13 (*Indemnity*) and Clause 15 (*Governing Law and Jurisdiction*) shall survive the termination of this Agreement.

10. NOTICES

Any communication in connection with this Agreement must be in writing and be

delivered personally, or by registered mail receipt acknowledged, facsimile or e-mail (if receipt of the complete facsimile or electronic mail is confirmed in writing by the recipient) to the address set out at the beginning of this Agreement.

11. WAIVER

Failure delay or neglect by the Disclosing Party to enforce at any time any of the provisions hereof shall not be construed nor be deemed to be a waiver of the Disclosing Party's rights hereunder nor in any way affect the validity of the whole or any part of this Agreement nor prejudice the Disclosing Party's rights to take subsequent action. No remedy conferred by any of the provisions of this Agreement is intended to be exclusive of any other remedy which is otherwise available at law, in equity, by statute or otherwise, and each and every other remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law, in equity, by statute or otherwise. The election of any one or more of such remedies by a Party shall not constitute a waiver by such party of the right to pursue any other available remedies.

12. SEVERABILITY

If any provision (or part thereof) of this Agreement is held to be a violation of any applicable law, the same shall be deemed to be deleted from this Agreement. The remainder of this Agreement shall remain in full force and effect as if such provision (or part thereof) had not originally been contained in this Agreement. Notwithstanding the foregoing, the Parties shall negotiate in good faith to agree on the terms of a mutually acceptable alternative provision in place of the provision so deleted.

13. INDEMNITY

The Receiving Party hereby indemnify and agree to indemnify and hold harmless the Disclosing Party and its directors, representatives, officers and agents from and against any loss or disclosure of the Confidential Information and from all claims, liabilities, actions, demands, judgments, losses, costs, expenses, suits and damages arising whether directly or indirectly, from the breach of this Agreement.

14. ENTIRE AGREEMENT

- 14.1. This Agreement constitutes the entire agreement between the Parties pertaining to the subject matter hereof, and supersedes any and all prior agreements, communications and understandings (both written and oral) regarding such subject matter. This Agreement shall not be modified or any rights under it waived except by a written document executed by all parties.

14.2 This Agreement is signed in two counterparts, each of which is an original and both of which taken together constitutes one and the same instrument.

15. GOVERNING LAW AND JURISDICTION

15.1. This Agreement shall be governed by and construed in accordance with the laws of India. Subject to Clause 15.2 below, the Courts of Bengaluru, India shall have exclusive Jurisdiction over any disputes or differences between the Parties arising out of or in relation to this Agreement ("**Dispute**").

15.2. In the event of any Dispute, such Dispute shall be referred by either Party to the arbitration by committee formulated by the DGIT(Inv), Bengaluru. The Arbitration and Conciliation Act, 1996 shall not be applicable to the arbitration under this Clause. The award of the arbitrator shall be binding upon the Parties to the Dispute, provided however, any Party aggrieved by such award may make a further reference for setting aside or revision of the award to the Law Secretary, Department of Legal Affairs, Ministry of Law and Justice, Government of India. Upon such reference the Dispute shall be decided by the Law Secretary or the Special Secretary/Additional Secretary when so authorized by the Law Secretary, whose decision shall bind the Parties finally and conclusively. The Parties to the dispute will share equally the cost of arbitration as intimated by the arbitrator.

[Remaining Page Intentionally Left Blank]

IN WITNESS WHEREOF each Party has executed this Agreement, or caused this Agreement to be executed by its duly authorized representatives on the day and year first herein above written.

SIGNED for and on behalf of:

DGIT(Inv), Bengaluru

.....

Name:

Designation:

SIGNED for and on behalf of:

[●](Entity)

.....

Name:

Designation:

FORMAT OF UNCONDITIONAL BID ON THE LETTER HEAD OF THE ENTITY

To,

Dear Sir,

This is to certify that the fee quoted by us for engagement as Legal advisor for providing legal advice and opinion on matters related to Income Tax administration, Insolvency and Bankruptcy code, FEMA and Banking, Company and SEBI law, Competition Law, GST, Black Money Act, Wealth Tax Act or any other matter within the authority of the DGIT(Inv), Bengaluru is in accordance with the terms and conditions laid down in the RFP proposed by the DGIT(Inv), Bengaluru.

Seal with signatures of authorized signatory of the Bidder

ANNEXURE-4

FORMAT OF FINANCIAL BID ON THE LETTER HEAD OF THE BIDDER

Sr.No.	Description of work	Annual lump-sum fee in INR
1.	Fixed rate/hour in Indian Rupees inclusive of all applicable taxes A. Key Person B. Associates	A. (In Numbers) (In Words) B. (In Numbers) (In Words)

Note:

- (1) For the purposes of evaluation, 1000 (One thousand) hours shall be considered, which shall be evaluated as being apportioned between the Key Persons and Associates, in the ratio of 2:3.
- (2) In case of mismatch in number and the words quoted; the words will be taken as correct for all purposes.
- (3) Since the bid is inclusive of all taxes, any additional liability of tax that may arise either on account of change in tax rate or additional taxes by the Central or State Governments, shall be borne by the Entity
- (4) The quoted fee is inclusive of all applicable out of pocket expenses (including fees of any external advisors or counsel to be borne by the Bidder), all taxes, duties, cess, etc.

Seal with signatures of authorized signatory of the Bidder

ANNEXURE-5

FORMAT OF DETAILS OF THE ADVISORY TEAM FROM THE ENTITY

Certified that the deal team would comprise the following:

Sr.No.	Name	Designation in the Entity	Expert in the Field of	Qualification	Experience	Remarks
1	Mr./Ms.	Key Person				
2	Mr./Ms.	Associate				
3	Mr./Ms.	Any other member of the Entity as deemed fit				

Seal with Signature of the authorized signatory of the Bidder