



**OFFICE OF THE PRINCIPAL DIRECTOR OF INCOME TAX(INV.), CHANDIGARH  
AAYAKAR BAHWAN, SECTOR-2, PANCHKULA**

**Notice inviting bids for 'Supply of Computer Forensic Services [CFS]'**

The Office of the Pr. Director of Income Tax (Inv.), Chandigarh invites bids, in a sealed cover, for supplying of 'Computer Forensic Services(CFS) of electronic data/electronic evidence' from bonafide, reliable and resourceful service providers capable of supplying the same on a credit basis. The entities shall be empaneled with the Office of the Pr. Director of Income-Tax (Inv.), Chandigarh to provide forensic services as and when required.

The Technical bid and Financial bid should be sealed by the bidder in separate covers duly superscribed "TECHNICAL BID - Supply of CFS of forensic analysis of electronic data/electronic evidence" and "FINANCIAL BID - Supply of CFS of forensic analysis of electronic data/electronic evidence" respectively and both the sealed covers are to be put in a bigger cover which should be sealed and duly superscribed as "Tender for Supply of CFS of forensic analysis of electronic data/electronics evidence" addressed to Pr. Director of Income Tax (Inv.)-Chandigarh, Aayakar Bhawan, Sector-2, Panchkula.

The bidders are advised to go through the tender documents carefully and understand various provisions contained therein along with their implications. The tender documents are not transferable under any circumstances. The interested parties may obtain a copy of bid documents from DDIT(Inv.)(Hq.) O/o Pr. Director of Income Tax (Inv.), Chandigarh, Aayakar Bhawan, Sector-2, Panchkula or the same can be downloaded from the website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [incometaxchandigarh.org](http://incometaxchandigarh.org) and submit their bids within 10 days from the date of release of notice. For any clarification regarding terms and conditions of the tender, bidders

may contact the DDIT(Inv.)(Hq.) O/o Pr. Director of Income Tax (Inv.), Chandigarh, Aayakar Bhawan, Sector-2, Panchkula.

<b>Last date of availability of tender documents for downloading</b>	05.10.2020
<b>Last date of submission of bids</b>	05.10.2020
<b>Date and time of opening of technical bids</b>	06.10.2020 at 03.00 PM
<b>Date and time of opening of commercial bids</b>	06.10.2020 at 03.30 PM

The Pr. Director of Income Tax(Inv.), Chandigarh reserves the right to accept or reject any tender or part thereof or all the tenders without assailing any reason thereof.

Dated: 17.09.2020

Sd/-  
(Ankur Alya)  
Joint Director of Income Tax(Inv.)  
Chandigarh

1. The Pr. Director of Income Tax (Inv.), Chandigarh, (hereinafter referred to as PDIT) intends to empanel eligible service providers for forensic analysis of electronic data/electronic evidence. This tender is for fixing the lowest rate for the services elaborated in following paras. The eligible service providers shall provide the services at the rate fixed after finalization of this tender.

## 2. Terms & Conditions

(a) The Service Provider shall carry out forensic analysis of electronic data/electronic evidence assigned to it by the PDIT and submit a report in writing.

The Services shall be categorized into imaging, extraction and carving, indexing and analysis. The service providers shall charge for imaging, extraction and carving and indexing of data on a per device basis and the analysis services shall be charged on hourly basis as per the L-1 rates.

Service Provider shall carry out restoration & analysis as per Standard Operating Procedure of the Income Tax Department and as per legal requirements to preserve the legal sanctity and evidentiary value of the data/electronic evidence. The report, after analysis, will, inter alia, categorize/group electronic data as under:

### (i) Deleted data

- All types of files including mails/excel tiles/Doc. files/ PDF tiles/Scanned Images/Pictures etc.
- Data files for TALLY or any other accounting software like ERP Packages.
- Data hidden in unallocated sectors/Data hidden in pictures or scanned images.
- Data in mobile phones, tablets, pen drives or any other electronic devices.

(ii) Non-deleted data

- All types of files including mails/excel files/Doc. files/ PDF files/Scanned Images/Pictures,
- Data files for TALLY or any other accounting software like ERP Packages.
- Data hidden in unallocated sectors/Data hidden in pictures or scanned images.
- Data in mobile phones, tablets, pen drives or any other electronic devices.

(iii) Report shall specify the location of files, salient features/peculiar characteristics/file signatures, hash values etc.

(iv) The Service Provider shall also aid in carrying out such investigation as required by Investigation Officer including password breaking & Text Search and incorporate the outcome along with its basis in the report.

**(b)** The Service Provider shall use original, authentic and properly licensed/authorized hardware and software tools for the purpose of legally sound forensic analysis of electronic data/electronic evidence. The tools should be state of the art with licenses purchased for automatic upgrades as and when they are rolled out, the tool(s) should have full capability for the following:

- i) Analysis of mobile data images and extraction of data including WhatsApp messages (or a method to access all the WhatsApp messages) in Apple. Android and Blackberry devices (to the maximum possible extent of breaking encryptions).
- ii) Recovery and restoration of all the data from all the sectors of the electronic media and devices.

- iii) Recovery and restoration of all forms of email on the cloud and mail servers or laptops in OST, PST, DBX, MBOX, MSG, EML, TXT, RTF, HTML, & MHTML formats.
  - iv) Preference will be given to Service Providers which can deploy big data analytics servers/solutions with the Investigating Officers on which multiple projects' data can be kept for an all data keyword search using big data analytics.
- (c) The Service Provider shall keep a proper and comprehensive account of the resources deployed for the forensic analysis of electronic data/electronic evidence which will have to be verified by the Investigating Officer. The details of the resources deployed should be presented for accounting for the verification of time spent by each resource along with justification for the time spent by each resource on the concerned project. Only after this verification and presentation of proper justification, the invoices will be cleared for payments.
- (d) 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 officer as well as the unit head have not been kept duly informed about the progress of the project and major findings made.
- (e) Once the project has concluded, the Service Provider shall not keep any data or metadata pertaining to it in any format or in a medium which can be recovered or restored through any means. The certificate and evidence to this effect shall be presented to

the department in every project and the violation of the same shall attract severe penal action against the Service Provider.

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

- (i) In addition to the forensic analysis of electronic data/electronic evidence which the Service Provider would generally be required to do in the Income-tax Office, it may be required to do these activities at the site out of the office also. For this purpose, whenever required, Service Provider shall be able to depute at least four (4) technically qualified personnel (as set out in para 4 below) with requisite hardware and software tools on a short notice (24 hours), for onsite forensic analysis of electronic evidence/out of office duties.
- (ii) The Service Provider shall use original, authentic and properly licensed/authorized hardware and software tools for the above purpose.
- (iii) The Service Provider personnel are required to use their own hardware and software tools for the above purpose.
- (iv) The Service Provider personnel may be required to travel to any part of India for the above purpose.
- (v) The Service Provider personnel may have to accompany the Income Tax Department teams for the above purpose.
- (vi) For out of office duty, no additional remuneration or charges shall be payable to the Service Provider/Service Provider personnel.
- (vii) The Income Tax Department shall arrange for transport and boarding of Service Provider personnel for out of office duties. Such arrangements shall be at par with what is usually arranged for an officer of the level of an Income Tax Officer.

(viii) Out of office duty may stretch up to 4-5 days at a time.

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

The Service Provider personnel required for forensic analysis of electronic data/electronic evidence which include off-site restoration and examination of electronic data/electronic evidence must possess at least the minimum knowledge and skills required for this purpose including the following:

- a. Proficiency in accountancy including proficiency in financial statements, financial tables/charts/excel based files and jobs of similar nature.
- b. Proficiency in using forensic hardware and software tools.
- c. Well versed with relevant laws applicable to the area of electronic evidence including relevant provisions of the Information Technology Act, Indian Evidence Act.
- d. Proficiency in using Tableau duplicators. Encase forensics. Password, write-blockers and other latest tools.
- e. The Data Base proficiency in different OS.
- f. Proficiency in RDBMS based Oracle/Microsoft SQL. etc.
- g. Proficiency in TALLY, ERP and similar accounting software tools including latest tools such as SAP, etc.
- h. The personnel deployed should be proficient in usage of various types of digital systems including mobile phones, memory chips/cards, cloud computing systems, servers, other remote data systems/networks etc.
- i. Proficiency in accessing electronic data/files/records/emails /chats/communications/images i-cloud etc, including by way

of breaking of passwords and forensic & financial analysis of the same.

- j. The forensic team should have atleast one member from financial background like CA/CFA/CS to assist in digital forensic analysis.

The forensic team provided by each bidder shall preferably have atleast one (1) CA/CFA/CS and the remaining having sound knowledge and adequate work experience in forensic analysis of at least three years.

Preference shall be given to the Service Providers who have qualified professionals with specialized educational backgrounds, having rich work experience in the field of forensic and data recovery.

**5. Prohibition on illegal and/or unauthorized usage of Income Tax Department data**

- a. The Service Provider personnel shall act for and on behalf of the Income Tax Department and shall not make any copy of data held by the Income Tax Department in any form and/or manner, in an unauthorized way.
- b. The Service Provider personnel shall not hold data of the Income Tax Department with them independently at any point of time. Such possession will tantamount to illegal and/or unauthorized usage whether actually used or not.
- c. If Service Provider personnel misuse the data or indulge into illegal and/or unauthorized usage of data or cause a deliberate act of omission or commission, they/Service Provider shall be liable for prosecution under applicable laws in addition to cancellation of the contract and other consequences, without any notice. Further, they/Service Provider may be blacklisted from providing any service to the Income Tax Department in future.

- d. The clauses regarding illegal and/or unauthorized usage of data are very important and may be noted by Service Provider with due care, as the Income Tax Department attaches great importance to sensitivity and confidentiality of the data.
- e. The (Indian) Information Technology Act, 2000 deals with the issues relating to payment of compensation (Civil) and punishment (Criminal) in case of wrongful disclosure and misuse of personal data and violation of contractual terms in respect of personal data and the Service Provider and its personnel shall be accountable for any lapses.
- f. Further, under section 43A of the (Indian) Information Technology Act, 2000, a body corporate who is possessing, dealing or handling any sensitive personal data or information, and is negligent in implementing and maintaining reasonable security practices resulting in wrongful loss or wrongful gain to any person, then such body corporate may be held liable to pay damages to the person so affected. It is important to note that there is no upper limit specified for the compensation that can be claimed by the affected party in such circumstances. This shall also be applied for the Service Provider and its personnel and shall be accountable for any lapses. Section 43A of the (Indian) Information Technology Act, 2000 is hereby reproduced for more clarification in this regard:-

*[43A Compensation for failure to protect data. -Where a body corporate, possessing, dealing or handling any sensitive personal data or information in a computer resource which it owns, controls or operates, is negligent in implementing and maintaining reasonable security practices and procedures and thereby causes wrongful loss or wrongful gain to any person, such body corporate shall be liable to pay damages by way of compensation to the person so affected. Explanation, -For the purposes of this section,-*

- (i) "body corporate" means any company and includes a firm, sole proprietorship or other association of individuals engaged in commercial or professional activities;
- (ii) "reasonable security practices and procedures" means security practices and procedures designed to protect such information from unauthorized access, damage, use, modification, disclosure or impairment, as may be specified in an agreement between the parties or as may be specified in any law for the time being in force and in the absence of such agreement or any law. such reasonable security practices and procedures, as may be prescribed by the Central Government in consultation with such professional bodies or associations as it may deem fit:
- (iii) "sensitive personal data or information" means such personal information as may be prescribed by the Central Government in consultation with such professional bodies or associations as it may deem fit.]

f. Section 66 of the (Indian) Information Technology Act, 2000 provides that if any person, dishonestly or fraudulently does any act referred to in section 43, he shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to Rs 5,00,000) or with both. This shall also be applied for the Service Provider and its personnel and shall be accountable for any lapses.

h. If any misconducts/malpractices of the Service Provider or and any of its personnel caused any loss/embezzlement of revenue to the government exchequer, the Service Provider shall be accountable for making this loss good and the PDIT shall be empowered to recover it or take necessary action as deemed fit

and or refer the case to the suitable enforcement agency for taking remedial action, if any. in this regard.

## **6. Confidentiality**

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

## **7. Eligibility Criteria**

- (a) Bidder shall have sound track record of operating in the areas of forensic analysis or audit and financial audit services for at least last 2 (two) financial years i.e. from FY 2018-19 to FY 2019-20. The certificate of incorporation/establishment and operation in such areas along with self-certified copy of audited financial statements of these 2 financial years should be submitted as evidence. Self-certified copy of PAN card should also be submitted.
- (b) The annual turnover of bidder 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 2018-19 and FY 2019-20. In support of this, the bidder shall submit self-certified copies of returns of income filed with the Income Tax Department.
- (c) The Service Providers having experience of working with any other Law Enforcement Agency like the CBI, ED, SEBL, DRI etc. will be given preference. Bidder shall submit certificate in support of the same.

- (d) Bidder shall submit a self-certificate that the Bidder is not blacklisted by any Organization in last 5 FYs i.e. from FY 2015-16 to FY 2019-20 and till date in current FY 2020-21.
- (e) Bidder shall give an undertaking to the effect that it will use original, authentic and properly licensed/authorized hardware and software tools for the aforesaid purposes. Failure on this account at any stage would lead to disqualification of the bidder and/or cancellation of contract and other appropriate consequences.
- (f) All the above conditions shall have to be satisfied cumulatively. If any of these conditions is not satisfied, then the bidder would be considered as not having qualified in the Technical Bid.

**8. Name of issuing office**

The President of India acting through Drawing & Disbursing Officer (Inv.), O/o the Pr. Director of Income Tax(Inv.), Chandigarh, Ministry of Finance. Government of India.

**9. Availability of Bid Documents**

The tender documents can either be downloaded from the website [www.incometaxindia.gov.in/incometaxchandigarh.org](http://www.incometaxindia.gov.in/incometaxchandigarh.org) and/or can be obtained in person from O/o the Pr. Director of Income Tax(Inv.), Chandigarh, Aayakar Bhawan, Sector-2, Panchkula during office hours.

**10. Tender Document**

Bidders are advised to study the tender document carefully. Submission of tender shall be deemed to have been done after careful study and examination of the tender document with full understanding of its implications. Failure to furnish all information responsive to mentioned in the tender documents or submission of a proposal not substantially responsive to tender conditions may result in rejection of the proposal. Sealed offers/proposals prepared in accordance with the procedure

enumerated above should be submitted at the address given at para 11 below.

### **11. Acknowledgment of Receipt**

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

<b>ITD</b>	<b>Bidder Information to be provided</b>
The DDIT(Inv.)(Hq.) O/o the Pr. Director of Income Tax(Inv.), Chandigarh, Aayakar Bhawan, Sector-2, Panchkula	Company/Entity Name Address Primary Contact Name Address E-mail Address Telephone Number Secondary Contact Name Address Email Address

### **12. Income Tax Department's Right to Terminate the Process**

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 Income Tax Department. The bidder's participation in this process may result in Income Tax Department selecting the L-1 bidder to engage in further discussions and negotiations. The commencement of such negotiations does not, however, signify a commitment by Income Tax Department to award the bid.

### **13. Late/Incomplete bids**

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

### **14. Non-refundable Processing Fee**

A non-refundable processing fee of INR 1000 (Rs. one thousand only) must be submitted with the Bid in the form of crossed demand draft drawn on any nationalized/scheduled bank payable at par in Chandigarh, in favor of "The Zonal Accounts Officer, CBDT, Chandigarh".

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

#### **15. EMD & PBG**

A demand draft of Rs 50,000/- shall be required to be enclosed with the quotation as earnest money (EMD). The demand draft may be drawn in favor of "The Zonal Accounts Officer, CBDT, Chandigarh". The amount is refundable in case the quotation is not accepted. In case of the award of the contract, the earnest money shall be refunded on deposition of Performance Bank Guarantee (PBG) of Rs.2,00,000/- which should be valid till 60 days from the end of contract period. The PBG should be in the name of "The Pr. Director of Income Tax (Inv.), Chandigarh" which is to be submitted within 15 days from the issue of Letter of Intent (LOI).

#### **16. Technical Bid:**

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

#### **17. Financial Bid:**

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

The envelopes for both Technical Bid and Financial Bid prepared as above should indicate clearly the Name, Address and Telephone number of

the Bidder to enable the Bid to be returned unopened in case it is declared Late/Ineligible/Disqualified.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The evaluation of Financial Bids will be as under:

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

For the purposes of this tender, L-1 bidder would be calculated as one whose bid amount is lowest in terms of Rupee and which conforms to the terms & conditions of this tender. L-1 shall be determined for each bidder on the basis of the rate quoted in Rupee per manhour for the forensic analysis of electronic data/electronic evidence including off-site restoration of such data/evidence,

## **24. Contract Period**

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

**25.** After finalization of the tender proceedings & determination of L-1 rates, technically qualified bidders may also request for empanelment at the L-1 rates & as per terms & conditions listed herein.

**Annexure-A**

**Pre-eligibility Cum Technical Bid**

(To be enclosed in a separate sealed envelope)

1	Name of Tendering Company/Firm/Any other concern	
2	Date of Incorporation	
	Name of proprietor/Director/ Partner Company/Firm/Any other concern	
4	Full Address of office with Telephone No., Fax and E-mail id	
5	Details of Bank account to which payment is required to be made along with MICR and 1FCS code	
6	PAN (Attach copy)	
7	Annual Turnover for Financial year 2017-18 to 2019-20 along with documentary evidence. for each year (Audited Annual reports. From 3CD, Income Tax returns)	
8	List of Evidence of work done for any Govt./Semi-govt. Department/PSU. from FY 2017-18 onwards (at least 3 clients) and the client list as an enclosure.	
9	Has the Bidder been blacklisted by any Organization in last 5 FYs. If yes, give details thereof.	
10	Does the service provider have not less than 15 employees during the period FY 2017-18 onwards. Evidence in the form of PF/ESI certificate to be enclosed.	

11	Undertaking from the bidder that it will provide minimum four forensic personnel on a short notice (if maximum 24 hours.	
12	Undertaking from the bidder that it will use original, authentic and properly licensed/authorized hardware and .software tools.	
13	Demand Draft details (Rs. 1,000/-) (including draft number, date, amount, bank on which drawn.)	
14.	Number of Digital forensic specialists available with qualifications (to be enclosed)	

Signature of Authorized  
Person/Bidder Name & Seal

**Annexure-B**

**Financial Bid**

(To be enclosed in a separate sealed envelope)

**Part-A  
(Digital Forensic/Financial Analysts)**

Activities	Rate (in figure)	Rate (in words)
Imaging rate	Rate Per device	
Carving, extraction and indexing rates	Rate Per device	
Rate for review & analysis	Rate per hour	
Imaging, extraction & review, of server data	Rate per hour	