कार्यालय
आयकर महानिदेशक (अन्वेषण)
प्रथम तल, आयकर भवन, आश्रमरोड,
अहमदाबाद-**380009**

सत्यमेव जयते

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No. DGIT(Inv.) AHD/Digital Forensic/2026-27/01 Date: 18.09.2026

TENDER DOCUMENT

For Empanelment of Digital Forensic and Data Analysis Service providers for all offices under the administrative control of the Director General of Income Tax (Investigation), Ahmedabad

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NOTICE INVITING RFP FOR EMPANELMENT OF
DIGITAL FORENSIC AND DATA ANALYSIS SERVICES PROVIDERS

1. The Directorate of Income Tax (Investigation), Ahmedabad invites tenders from eligible, bona-fide, reliable and resourceful service providers experienced in the field of Digital Forensics and Financial Analysis Services for the office of the Director General of Income Tax (Investigation), Ahmedabad. The empanelment shall be for a period of **two years** which may be extended at the administrative convenience of the Director General of Income Tax (Investigation), Ahmedabad, subject to satisfactory performance of the empanelled service providers.

2. The 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 submitted on GeM portal latest by the date and time given on the custom Bid on GeM.

3. The Technical Bids and Financial Bids shall be opened on the date and time given on the custom Bid on GeM.. The Financial Bid of only those Service Providers shall be opened whose technical bid (inclusive of profile of applicant Service Provider) are found eligible. Detailed information / terms and conditions for the purpose can also be downloaded from **GeM portal and all bidding has to be compulsorily done through GeM portal only. No physical bids shall be accepted.**

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

Stage	Date	Place
Last date of availability of tender documents for downloading	**As per custom Bid on GeM**	**GeM Portal and also** **www.incometaxindia.gov.in** **https://incometaxgujarat.gov.in/**
Last date for submission of tender	**As per custom Bid on GeM**	**Only on GeM portal**
Opening of tenders:- (a) Technical Bid (b) Financial Bid (c) Declaration of Bid & Meeting with qualified vendors	**As per custom Bid on GeM**	**On GeM portal**

Sd/-
Chairman, Joint Tender Committee
O/o DGIT (Investigation), Ahmedabad.

Copy to DDO, O/o the PDIT (Inv.), Ahmedabad for uploading the two RFPs on GeM portal as detailed in the Committee proceedings.

It is clarified that this document contains a combined statement of terms and conditions for two categories of work under Digital Forensics i.e. Digital Forensics (DF) and Data Analysis (DA) for which bids are being invited separately. It is to be understood that an attempted bifurcation of the scope of work under both categories, runs the risk of giving an incomplete picture to the prospective vendors in either work category, given that there is considerable overlap in these two interrelated areas of work. Nevertheless, as a thumb rule, Digital Forensic work shall be defined as all work done during the conduct of a Search and Seizure action up to the extraction stage, and all work thereafter shall lie in the domain of Data analytics. However, prospective service providers should read all the terms and conditions contained in this document for self-evaluation of their eligibility before bidding. It is clarified with emphasis that the Tender Evaluation Committee shall take a holistic view of the forensic and analytical capacities of each bidder, irrespective of the work category in which the bid is received, to ascertain acceptability of their respective Technical Bids.

To enable prospective service providers to bid separately for the two work categories two separate RFPs have been uploaded on the Income-tax portal but with the same terms and conditions.

I. Scope of Work and Other Conditions

A. Summary of the job work

1. The quotes are being invited for two categories of work viz (a)Data Analysis and (b) Digital Forensic Work. These broad categories of services include in their gamut a vast spectrum of jobs that are elaborated upon in this scope outline.

1.1 At the outset, the Service Provider should have the capability to carry out Digital Forensics & Analysis and allied services including:

- Forensic Imaging & Cloning.
- Password-breaking in all possible OS environments, mobile platforms. This may include spring boarding and jail breaking for iOS devices and Rooting for Android devices to access data when the target person is non-cooperative.
- Remote access of databases through VPN/SSID based applications or other such architecture in use by present day businesses spread over distant geographical locations for storage and recovery of financial data,
- Recovery of deleted data
- Metadata Analysis
- Analysis of electronic data/electronic evidence assigned to it by the Income tax Department[1] ("ITD") and submit a report in writing for the purposes of the Bharatiya Sakshya Adhiniyam, 2023.
- Review and Analysis of Data shall include, but not be limited to, Bank Statement Analysis, Analysis of emails, social media chats, financial data on applications like Tally, Tally ERP, SAP, Oracle or any other customised RDBMS application using **software** tools, database Analysis through software tools etc, relationship resolution & presentation of analysed data.
- This in turn may include small pieces of software coding.
- Acquisition and analysis of CCTV dumps.

[1] In this Document, the terms 'Department', 'Income Tax Department', 'ITD', 'DGIT' have been used. All these expressions interchangeably mean 'the office of the DGIT(Inv.) Ahmedabad' for the purposes of this document.

B. Technical Qualifications for eligibility

2.1 The vendor should have the capacity to do **Computer backup and imaging work (including laptops, desktops, servers, smart phones and any electronic computing device which can store and process financial and business process data by whatever name called) using forensic software at the time of Search, Seizure and Survey** Action (Examination of digital device for suspected evidence and acquisition of digital evidence involving backup, copying, Imaging and cloning)

2.1.1 The vendor should have capability to do a fair **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 phones, **cloud data in mobile phones and third-party cloud services**. The vendor should have capability to access remote/networks and determine hidden systems and servers which are being used for various purposes during search action.

2.1.2 The vendor should have capability to do **Data Extraction and Data Remediation** which includes extraction of data from forensic formats such as **E01, EX01, DD, AFF, etc.** into native formats such as **Word, Excel, PDF, SQL, etc.** The vendor should have capability to do Data Remediation including de-duplication of data, removal of system files, culling of files based on file types and partition wise reduction of repeated data and presentation of data in readable formats (Native files).

2.1.3 **The forensic engineers of the vendors should be qualified to stand as expert witness in courts** to describe and defend the methodologies adopted during any of the stages involved in **Data Acquisition, Processing, Analysing, and Presenting.**

2.1.4 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.

2.1.5 The vendor should have the capability to locate, identify and analyse encrypted files. Further, the vendor should also have the capability to break encryption, crack password and access hidden data; the vendor should then be able to provide such recovered decrypted/password-cracked/unhidden data in a readable format

2.1.6 **Mobile and Tablet backup** (examination of mobile/tablet, examine for suspected evidence & acquisition of digital evidence involving backup, copying imaging cloning)

- 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.
- 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.
- 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.

3.1 **Recovery of Deleted files:** 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.

3.2 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.

4.1 **Analysis of data:** 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 database 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.

4.1.1 The vendor should have the capability to handle large volume of data in disparate forms; the vendor should also have the tools to index the large volume of data so that the data from disparate sources in various file formats becomes query-abled. The vendor should have the capability to identify relationships between various data items and provide deep insight into the data being analysed. Such large data may include Stock Exchange Trade Data/ Commodity Exchange data related to shares, debentures, scrips, futures and options etc.; bank statements; cash flows/ fund trails.

4.1.2 The vendor should have the capability to present the analysed data in appealing, intuitive and illustrative visualisations. The vendor should be in a position to employ various visualisation tools that may require custom coding as well.

C. Special requirements for eligibility

5. Over many years of experience with digital data retrieval and analysis ITD officers have become well-acquainted with the possible situations faced by search teams for locating and accessing relevant data and the technology deployed by target persons to conceal data. It is therefore expected of the prospective service providers to match the organizational skill set and to augment it with technical know-how and latest s/w and h/w tools to deal with difficulties faced in getting timely access to financial data, which is at the core of any successful search action by the ITD. Some possible scenarios have been outlined below to give a fair idea to the bidders of the level and scope of forensic support expected of them. It may be clearly understood here that **these anecdotal accounts of the data forensic scenarios are just a few examples of the nature of job requirements to give a perspective to the bidders. The scope of work is certainly broader and much varied not limited to these scenarios**.

Scenario 1: Password Breaking

5.1.1 We usually find encryption in different type of devices and files like mobiles, desktops, laptops, hard drives, document files and tally data. In these cases, password breaking starts with the use of a forensic software like Passware, Access data FTK etc. which have their own dictionaries (thousands of possible passwords which can be alphabets, alphanumeric, numbers, symbols, uppercase and lowercase, spaces etc.) and using several permutations and combinations, they recover the underlying passwords.

5.1.2 Since, password can vary from weak to strong, the software decryption timeline is a challenge and the skills and experience of the forensic team becomes a determining factor in real-time resolution of the encryption and hence, not just the s/w tools deployed but also the active skilled intervention of the forensic manpower is of utmost importance in getting a quick match. There have been situations where we have added our own dictionaries to enhance the decryption process.

5.1.3 The software tools deployed so far automatically detect the file type and complexity level of the password and offer all possible types of attacks including but not limited to dictionary attack, bruteforce attack, xieve attack etc. The task of the forensic manpower is to decide on the trade-off between no. of types of attacks to be selected and the time taken by the recovery/decryption process.

Scenario 2: Servers Outside India

5.2.1 It is not unusual nowadays to find that database servers of target persons are situated outside India and data has to be retrieved/backed up using our own processes and methods. The forensic team should, firstly, be able to identify if any server is maintained outside India using IP addresses. Then, we take access of the live/running remote server using the credentials which are gathered by asking the target person but in this process, it is for the forensic team to identify the admin who controls the maximum rights of the server.

5.2.2 Once the server data (Accounting, Finance, Stock etc.) is accessed we identify its validity and put checks on the last updation of the data in the server. This is the most significant part of the exercise because evidentiary value of the data has to be ensured and the Forensic team should be able to document the process deployed for accessing the data and categorically ensure that the correct data retrieval and data integrity checks have been put in place while backing up the data.

5.2.3 An important task for the forensic team in such cases is to check if the host of the server is a third-party entity like AWS (Amazon), Microsoft Azure, Salesforce etc. While the host can be the same organization entity/target group but very often such remote servers are hosted by data service providers or cloud service providers. The forensic team should be well-conversant with the procedures/Industry practices for obtaining access to database servers from such third-party hosts.

5.2.4 Once the host is identified, we have to check the configuration of the server as in size of database, application size, machine infrastructure, client-side configuration. Since, database is running on the live server, it is usually in raw form and size is voluminous, which makes it necessary to create a backup of the database which is then compressed for its use. After this compressed database is backed up, it is essential for the forensic team to verify and certify the validity of the database i.e., the backup matches with the live data and contains all the updated transactions and summary as required.

5.2.5 The compressed back-up of the database is downloaded by the forensic team along with the application setup files (*where application is executable setup file*) which are connected to the server side. Most importantly, for the evidence purpose, the forensic team has to do the hashing of the application and database downloaded.

5.2.6 After data and front end is downloaded the target persons/organization are asked to arrange an idle machine where this downloaded database and application can be run to create a cloned/dummy/temp server which will replicate the original server. This arrangement has to be achieved during the search action so as to allow for accessing and analysis/investigation by the search team. The forensic manpower has the pivotal role in obtaining and providing data access in readable form to the search team.

Scenario 3: If the remote database uses an Application which is web based

5.3 A greater level of complexity is posed by remote servers if the application is web based, and in such situations, we have to create a cloud instance to make a live environment for the database application to run. The database will be separated and isolated and is restored on the cloud space. The server-side application is installed and connected with the database. A major difference in the process deployed here is that the linkage established between the application and database is based on hostname-based configuration and not IP-based configuration. Thereafter, the application is run and tested to check if the database connection is fool proof. Sometimes, all modules and reporting features in the application may not work properly, and the forensic team should have the expertise for troubleshooting or coding required in the backend. Finally, the working of the server and data validity has to be verified from the client-side and query reports and data have to be checked against the live server.

Scenario 4: When Database is present in India but at different location and size of database is large to be downloaded locally.

5.4 A peculiar situation was faced in the case of an organization which was using two different servers for different time periods, specifically for financial years 2010-2020 a database server, say V1 and from financial year 2020 onwards another server, say V2. The V1 server database was hosted by a CSP (Cloud service provider) which was in India at a Mumbai location. V2 was with another third Party CSP (Cloud service provider) in India, say AWS.

• The combined size of the databases of both V1 & V2 servers was 1 TB approx. and could not be downloaded at the premises because of technical and network difficulties. The database was downloaded at the Mumbai data center after proper hashing and validation, and it was then brought to the main premise in Delhi. V2 server database (back-up) was uploaded in cloud and web-based application was linked to this server and it was made up and running.

• Now, in the case of V2 server, the application setup files were readily available since it was up and running, but due to migration from V1 to V2, the older application was not available for running operations and it was difficult to obtain the setup files. Also, since the V1 server was an older version and not in use, it was found full of bugs and issues like missing modules.

• Therefore, for the V1 database, a local server was created by restoring the database and installing the necessary application. But due to the bugs which were found in the application program, some reporting features were not working properly for which backend queries had to be run and reports were fetched manually using DB Queries.

Scenario 5: ERP Environment

5.5 Increasingly, all financial data is found stored and managed on ERP solutions and the forensic teams are frequently called upon to create an ERP environment (temp server) for retrieval of imaged data on the customized application taken from the assessee i.e. tables and codes of each database/master files of the ERP application. The backend of such ERP temp server can include but is not limited to Oracle, SAP and other commonly known ERP solutions.

6. Besides the above-described data retrieval scenarios, in general, the service provider shall have capacity to track **cloud hosting servers** based on database logs retrieved from the physical devices found at the search premises.

6.1 Further, the prospective bidders should have technical experts well-versed with Basic Cloud Services like Compute Service, Storage Service, Network Service, Database Service, Security Service, Support Service ; Advanced Cloud Services consisting of Container Service, Managed Database as a Service, Content Delivery Network, MPLS Connectivity, HSM, DDoS, TLS / SSL Certificate Management, Dual / Multi Factor Authentication, Monitoring Services, Analytics Services ; and Managed Services consisting of Disaster Recovery as a Service and Backup as a Service. The data forensic service providers should have thorough knowledge of cloud deployment models especially Virtual Private Cloud (VPC), and cloud service models including Infrastructure as a Service (IaaS), Platform as a Service (PaaS) and Software as a Service (SaaS).

6.2 As a proof of eligibility on this account the prospective bidders shall certify their work experience with any of the major cloud service providers in India i.e. Amazon Web Services India Private Limited, Oracle India Pvt. Ltd, Bharat Sanchar Nigam Limited (BSNL), Cyfuture India Private Limited, ESDS Software solution Pvt. Limited, Google Cloud India Pvt Ltd ,IBM India Private Limited , ITI Limited , Jio Platforms Limited , Microsoft Corporation (India) Private Limited , Netmagic IT Services Private Limited , Nxtra Data

Limited , Pi DatacentersPvt. Ltd., RailTel Corporation of India Limited, Sify Technologies Limited, Tata Communications Limited, WebwerksIndia Pvt. Limited, Yotta Infrastructure Solutions Pvt. Ltd., Tata Consultancy Services Limited, and Protean eGov Technologies Limited.

D. Ability to document Digital Forensic analysis for the purposes of the Bharatiya Sakshya Adhiniyam, 2023

7. **Digital Forensics and Data Analysis Report:** The Service Provider shall carry out forensic analysis of electronic data/electronic evidence assigned to it by the ITD and submit a report in writing. The Service Provider should also certify that the forensic acquisition, extraction and analysis work assigned to it has been carried out after thorough examination of the electronic evidence/data and the output given is complete and accurate.

7.1 **Standard Operating Procedures to be followed and recorded in the report** Service Provider shall carry out restoration & analysis as per Standard Operating Procedure of the Income Tax Department as issued by the o/o DGIT(Inv.) Ahmedabad from time to time for handling of digital evidence, and as per legal requirements to preserve the legal sanctity and evidentiary value of the data/electronic evidence. Service Provider shall carry out forensic acquisition, restoration & analysis as per prevailing industry technical standards for handling digital data and devices. The standards should meet the legal requirements of Evidence Act and any guidelines that may be issued by the ITD to preserve the legal sanctity and evidentiary value of the data/electronic evidence. A fair extraction of the data should be carried out. Any deviation from the standards shall lead to penal actions which can range from blacklisting of the vendors to prosecution under the relevant laws.

7.2 The report, after analysis, will, inter alia, categorize/group electronic data as under:

7.2.1 **Deleted data:**

- All types of files including mails/excel files/Doc. files/ PDF files/Scanned Images/Pictures etc.
- Data files for TALLY or any other accounting software like ERP Packages.
- Data Files with respect to any database software like SQL, Post GRESQL, Microsoft Access etc.
- Data hidden in unallocated sectors/Data hidden in pictures or scanned images.
- Data in mobile phones, tablets, pen drives or any other electronic devices.
- Encrypted Data/Password Protected Data including excel files/Doc Files/PDF Files/RAR Files/ZIP Files etc
- Log Files including Circular Logs/Flat Logs

7.2.2 **Non-deleted data**

- All types of files including mails/excel files/Doc. files/ PDF files/scanned Images/Pictures etc.
- Data files for TALLY or any other accounting software like ERP Packages.
- Data Files with respect to any database software like SQL, Post GRESQL and Microsoft Access etc.

- Data hidden in unallocated sectors/Data hidden in pictures or scanned images.
- Data in mobile phones, tablets, pen drives or any other electronic devices.
- Encrypted Data including excel files/Doc Files/PDF Files/RAR Files/ZIP Files etc
- Log Files including Circular Logs/Flat Logs

7.3 Report shall specify the exact path of the files, salient features/ peculiar characteristics /time signatures, hash values etc.

7.4 The Service Provider shall also aid in carrying out such investigation as required by Investigation Officer including password removal and breaking, text Search, forensic analysis of software system and incorporate the outcome along with its basis in the report.

E. Specific requirements for Hardware and Software Resources

8.1 The Service Provider shall use original, authentic, and licensed/authorized hardware and software tools for the purpose of legally sound forensic analysis of electronic data/electronic evidence for fair extraction of data. **The service provider shall not use pirated software, cracked version of software or unlicensed tools**. The tools should be state of the art with licenses purchased for automatic upgrades as and when they are rolled out. The tool(s) should have full capability for the following:

8.1.1 Analysis of mobile data including images, screenshots, voice messages etc and extraction of data including WhatsApp/Telegram/Other messaging app messages (or a method to access all such messages) in all devices including Apple, Android and Blackberry devices (to the maximum possible extent of breaking encryptions).

8.1.2 Recovery and restoration of all data from all sectors of the electronic media and devices.

8.1.3 Recovery and restoration of all forms of email on the cloud and mail servers or laptops in OST, PST, DBX, MBOX, MSG, EML, TXT, RTF, HTML, MHTML and other formats.

8.2 Irrespective of the tools utilized for data extraction and analysis, the service provider shall ensure that the forensic analysis data is provided to the investigation officer in a readable and accessible digital format on the device specified by the investigating officer.

8.3 The vendor should have at their disposal the following tools (or similar priced ones) as shown in the in the table below:

Sl. No	Tools	Same or similar globally accepted tools
1	Hardware Write Blockers	CRU Write blocker/Tableau write blocker
2	Software write blockers	Safe Block
3	Forensic *Hardware* based Imager & cloners	Falcon imager/ Tableau Imager, Magnet, Paraben,TX 1
4	Forensic *Software* Imagers/ Cloners for windows/linux	Encase 7 & above, Forensic Tool kit imager, Magnet axiom, Paraben forensic replicator etc.

5	Forensic Software Imagers/ Cloners for Apple	Macqusition for Mac, Recon imager for Mac, Paladin for Mac
6	Forensic Data Extraction Platforms	Xways Forensics, OS Forensics, Encase, Forensic Tool Kit, Magnet Axiom etc.
7	Data recovery	X-Ways Forensics/ Encase/Forensic Tool Kit
8	Mobile Phone Acquisition and platforms	Cellebrite UFED touch/ UFED 4PC; Oxygen Investigator/ detective; Magnet Axiom with Mobile Forensics module, Paraben Device seizure, Encase Mobile
9	Licensed mobile data backup tools	UFED Physical analyzer/ Oxygen detective
10	Mobile Phone Data Recovery tools for Apple, android and other Mobile OS	UFED Physical analyzer/ Oxygen detective Phone Rescue, etc.
11	Data recovery and Deleted file recovery tools	X-Ways Forensics/ Encase/Forensic Tool Kit
12	Email acquisition tools	Magnet Axiom, Mozilla thunderbird, Paraben Email analyser, Mail Xaminer, Intella email Platform etc.
13	Other Relevant Tools including Database Migration	SQL rebuilder/ Oracle Extractor, DB2 Analyser etc.
14	Cloud data acquisition tools	lntella, Mail Xarniner, Nuix analyser, SPF, Magnet Cloud, F response, UFED cloud analyser, Encase Cloud, FTK Cloud
15	Non forensic data acquisition tools	Macrium Reflect, Acronis True Image, Norton Ghost etc.
16	AI based data analysis tools	RapidMiner, Tableau, Microsoft Azure Machine Learning, KNIME, Google Cloud AutoML, PyTorch, DataRobot, Talend, H20.ai, IBM Watson Analytics etc.

8.3.1 Tools given above are only a representative list. Alternative tools with same or similar capability can be considered as replacement with approval of the Department. The Vendors should provide proof of the existence of the above-mentioned tools or provide financial viability to purchase the required licenses and provide verifiable proof that such tools have been procured within 2 weeks from the final order of empanelment. The vendor should be able to provide ad hoc tools that may be required from time to time during the period of the existence of the Contract. In case the licence expires during the contract tenure, the vendor is required to provide proof of procurement of a valid licence within 15 days after the expiry date, failing which the empanelment is liable to be cancelled**. In case of pirated, cracked version or outdated tools are used, the vendor shall be liable for blacklisting for empanelment.**

8.4 The vendors providing digital forensics services should utilize high-end laptops for imaging and workstations for extraction and analysis. An indicative configuration of the systems for imaging, extraction, and analysis of digital evidences is given below:

Computer/ Laptop for Imaging

Processor	Intel i9 (11th Gen.) Processor with up to 5.8 GHz frequency or higher
Memory	32GB DDR4 RAM or higher
GPU	Nvidia GTX 1050, 4GB or higher
Operating System	Licensed Windows 10/11 Professional (64 bit)
I/O Ports	Minimum 4 x USB 3.1/3.0 Ports (enabled with write blockers) or higher
OS Drive	1TB SATA/PCIe based SSD or higher
Data Drive	1TB SATA 7200 RPM Drive or higher

Workstation for Extraction / Analysis

Processor	Intel Xeon Processor E5 v4 series with 2.6 GHz frequency or Intel i9 (11th Gen.) Processor with up to 5.8 GHz frequency or higher
Memory	128GB DDR4 RAM or higher
GPU	Nvidia GTX 1050, 4GB or higher
Operating System	Licensed Windows 10/11 Professional (64 bit)
I/O Ports	Minimum 4 x USB 3.1/3.0 Ports (enabled with write blockers) or higher
OS Drive	512 GB SATA/PCIe based SSD or higher
Temp/ Cache Drive	512 GB High Speed PCIe based SSD or higher
Data Drive	4TB SATA 7200 RPM 6Gb/s Drive or higher

8.5 It is emphasised here that preference shall be given to Data Analysis service providers who can deploy AI based tools using deep learning algorithms to find patterns in the Dataset which have immediate value to the investigation, or using machine learning to enable more accurate and self-improving keyword search and, since common themes and modus operandi are seen across different searches, such tools should enable utilisation of machine learning/deep learning acquired during one search in subsequent searches/projects.

F. Qualifications/skill requirements of Service Provider Personnel

9.1 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.

Forensic Services

9.1.1 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 (but not limited to) the following:

9.1.1.1 Educational qualifications:

a) Master's Degree in Cyber Security /Digital Forensics / Information Technology / Computer Science /Electronics and Communication or equivalent with good academic record from a recognized University, Or

b) B. E. / B.Tech. in Information Technology / Computer Science /Electronics and Communication / M.Sc. (IT) / MCA with good academic record from a recognized University.

9.1.1.2 Proficiency in using forensic hardware and software tools like Lazesoft, Windows Shell, bash, Nirlauncher, FTK Imager, Belcasoft, Dumpit, Password Recovery, Oxygen, Cellebrite, hardware based forensic cloners and imagers like Tableau TX1, Tableau TD2u, Magnet Axiom, OpenText Encase, Mobile phone acquisition, backup, data recovery tools for Apple, Android based devices like Cellebrite UFED 4PC etc.

9.1.1.3 Well versed with relevant laws applicable to the area of electronic evidence including relevant provisions of the Information Technology Act and Bharatiya Sakshya Adhiniyam, 2023.

9.1.1.4 Proficiency in using Tableau duplicators, Encase forensics, Password, write-blockers and other latest tools.

9.1.1.5 Proficiency in Relational Database Management Systems like Oracle/Microsoft SQL, etc.

9.1.1.6 Proficiency in TALLY/ERP and similar accounting software tools including latest tools such as SAP, etc.

9.1.1.7 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/ Nirlauncher etc

9.1.1.8 Proficiency in assessing electronic data/files/records/emails/chats/ communications/images i-cloud etc. including by way of breaking of passwords and forensic & financial analysis of the same.

9.1.1.9 The forensic team at its backend should have members from financial background like CA/CFA/CS to assist in digital forensic analysis

9.1.1.10 Proficiency in various versions of Operating Systems like Windows, Linux, MacOS, Android, Ios etc.

9.1.2 The forensic team provided by each bidder shall preferably have at least 03 (three) technical persons with necessary qualifications and skills listed above**. <u>No under trainee personnel shall be deployed to execute the project work</u>. <u>The bidder must provide detailed profile of their technical staff along with relevant certifications.</u> If a vendor wishes to add a team member, they must submit the required documents demonstrating that the individual meets the necessary qualifications and possesses the specified skills listed above.**

Data Analysis Services

9.1.3 The Service Provider personnel required for data analysis must be qualified data analysts and possess at least the minimum knowledge and skills required for this purpose including the following:

9.1.3.1 Ability to gather, view, and analyse large volume of data that may be present in various disparate formats.

9.1.3.2 Proficiency in spreadsheet programs like MS Excel.

9.1.3.3 Knowledge of Python, Power BI, SQL, R and MATLAB.

9.1.3.4 Skilled at data visualisation and capability to present reports in a format as required. Should be skilled at creating clean, visually compelling charts that will help understand the data.

9.1.3.5 Strong logical skills and statistical knowledge

G. Eligibility to engage the processing possibilities of a State-of-the-Art Cyber Forensics Lab and Training of ITD officials

10.1 **Cyber Forensics Lab and the requirement to meet state-of the art best practices**: The DGIT(Inv.) Ahmedabad charge has a set up and running Cyber Forensics Lab to meet all requirements of data extraction and analysis using high end servers for simultaneous processing using device clusters for faster and more accurate and high-fidelity data analysis and retrieval/turnaround. Prospective bidders should have the capacity to seamlessly integrate their data forensics and analysis tools with the platforms made available at the CFL and work in compliance with the SOPs/guidelines in place and /or as issued from time to time by the o/o DGIT(Inv.) Ahmedabad, and the work environment conditions with a view to optimally utilize the processing possibilities of the CFL.

10.2 **Training of ITD officials**: While the ITD human resource has had a long learning curve by way of years of collective experience in digital forensics, there are frequent and continuous changes/improvements in the state of the Art, which requires that the learning curve should be steeper. In order to build synchrony with the Investigation teams, the Forensic service providers shall take up free-of-charge training sessions to give hands-on training to ITD officers/officials so as to acquaint them with the latest technological advancements in the areas of data imaging, extraction and analysis, covering various architectural designs of databases, procedural issues, and software tools for all requirements of data retrieval, integrity, back-up, and analysis. Every month, one such session may be taken at any location within Gujarat by qualified/certified trainers engaged by the Service Providers using live examples from situations faced during searches.

H. Capacity to deploy Forensic teams at distant geographical locations anywhere in the Country at short notice

11. Onsite forensic analysis of electronic evidence/during search operation

11.1 In addition to the forensic analysis of electronic data/electronic evidence which the Service Provider would generally be required to do in the Income-tax Office, it may be required to do these activities at the site out of the office also. For this purpose, whenever required, Service Provider shall be able to depute sufficient number of technically qualified personnel with requisite hardware and software tools at short notice, for onsite forensic analysis of electronic evidence, away from the office in and outside Gujarat (anywhere in the Country). In case of requirement for more technically qualified personnel the Service Provider shall ensure that adequate manpower for the same is provided immediately.

11.2 The Service Provider personnel are required to use their own hardware excluding storage devices (hard disk, pen drive etc.) and software tools for imaging/back up etc. for the above purpose. The Service Provider shall ensure that the hardware and software tools are of high quality. The storage devices (hard disk, pen drive etc.) shall be provided by the ITD.

11.3 The Service Provider shall ensure that adequate man power is made available for forensic analysis/out of office duty within Gujarat. The Service Provider personnel may also be required to travel to any part of India for the above purpose.

11.4 The Service Provider personnel may have to accompany the search & survey teams for the above purpose.

11.5 For out of office premises duty, no additional remuneration or charges shall be payable to the Service Provider/Service Provider personnel.

11.6 Out of office duty may stretch multiple days at a time. Service Provider shall ensure that the personnel are made available for the entire duration for proper conduct of official work of ITD.

11.7 It is also highly necessary that the successful Forensic service providers once empanelled at Ahmedabad, should be able to engage with their counterparts empanelled by other DGIT Charges so as to get their services with the same procedural rigour and quality as has been mandated by DGIT(Inv.) Ahmedabad. In other words, in case services of another vendor engaged by another DGIT Charge anywhere in India, are necessitated to be hired for the reason that the search premises lies in the other jurisdiction /or any remote station, where the Ahmedabad Service provider is unable to provide its manpower, then the Ahmedabad Service provider shall be responsible for ensuring that the quality of service provided by the other/outside vendor is at par with that expected of the Service provider at Ahmedabad and all SOPs and other guidelines for handling digital evidence as issued by the o/o DGIT(Inv.) Ahmedabad are strictly adhered to by that other /outside vender.

I. Compliance to Rule 149 of Income Tax Rules 2026

12. The Service Providers qualified for empanelment shall apply for approval of DGIT(Inv.), Ahmedabad as per the procedure provided in Rule 149 of Income Tax Rules 2026 read with Section 247(5)(b) of Income Tax Act 2025 and obtain a "Designated Approval Number".

II. <u>Other mandatory conditions and general Instructions for the prospective service providers</u>

13.1 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.

13.1A Precedence of this Tender Document over the fields available on the GeM portal: It is hereby clarified that to the extent the functionality available on the GeM portal is inconsistent with, or does not admit of compliance with, the provisions of this Tender Document, the provisions of this Tender Document shall prevail.

13.2 The quotes are being invited for two categories of work viz

(a) Digital Forensic Work. and

(b) Data Analysis

Every bidder is required to quote for each category separately (whether for DF or DA or both). The L1 quote in each category will be published and all the qualified bidders shall be provided an opportunity to match the L1 quote. All the qualified bidders who match L1 quote in each category shall be empanelled. Further, as elaborated in pricing terms at para 14 below, bids shall be made on a per device / man hour basis.

13.3 The office of the DGIT (Inv.), Ahmedabad 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. **The offer is only for empanelment and the same would not amount to any work contract or surety with reference to allotment of work.**

13.4 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.

13.5 The Bidder should have a reputed client base. The client list should be submitted with the bid.

13.6 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 2023-24 & FY 2024-25. In support of this, the bidder shall submit self-certified copies of return of income filed with the Income Tax Department. Further, if a bidder satisfies the Startup or MSME eligibility criteria, the turnover requirement shall stand exempted, subject to the following conditions:

a) The bidder must be a validly registered Startup (recognized by DPIIT) or MSME as per Government of India norms.
b) At least one of the Directors / Partners / Key Technical Personnel must have a minimum of 3 years of proven experience in Digital Forensics or experience of Digital Forensic and Data Analysis work, supported by documentary evidence (project experience, certifications, or work orders).
c) The bidder must submit past project details, experience for working with LEAs, or work completion certificates in Digital Forensics.

Explanation 1: The exemption under this clause is confined to the criterion of annual turnover alone. It neither extends to, nor dilutes, any other condition of eligibility prescribed in this Tender Document. Where the fields available on the GeM portal do not permit the relaxation of the turnover criterion alone, the position stated in this clause, read with Clause 13.1A, shall prevail.

13.7 The Bidder should ensure that the resource persons are made available as and when required by the officers of the office of the Director General of Income Tax (Investigation), Ahmedabad.

13.8 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.

13.9 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.

13.10 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.

13.11 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.

13.12 TDS will be made as per law.

13.13 The contract can be terminated at any time after giving **one-month notice** without assigning any reason by the Department **or** two months' notice by the vendors.

13.14 If the performance of the personnel provided by the Service Provider is not found satisfactory, the Director General of Income-tax (Inv), Ahmedabad shall have power to terminate the contract with one month's notice.

13.15 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 taken by the Income-tax Department.

13.16 The Bidder shall sign his bid with the exact name of the concern which is sought to be empanelled as Service Provider. The Bid document filed by the bidder shall be typed. No overwriting or cuttings shall be permitted.

13.17 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.

13.18 Once the project has concluded/or contract is terminated, 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. The service provider shall enter into a **separate non-disclosure agreement** with the O/o DGIT(Inv.), Ahmedabad.

Read and accepted.
Date Signature and stamp of the Bidder
or Authorized signatory, Place

III. Indemnity Conditions and terms of the Contract

13.19 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.

13.20 No bid will be considered unless and until all the pages / documents comprising the Bid are properly signed and stamped only by the persons authorized to do so.

13.21 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 at Section II shall also form part of the contract and shall be duly signed and stamped by the bidder and uploaded with the Technical Bid.

13.22 The terms and conditions of contract given in this section (Section-III), along with profile of the applicant Service Provider, as prescribed in the Annexure–A, shall be signed uploaded with the 'Technical Bid', otherwise the tender will be rejected.

13.23 The Income-tax Department does not bind itself to accept the lowest bid.

13.24 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.

13.25 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.

13.26 The ITD shall have the right to blacklist such defaulting 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:-

- 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
- 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
- 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.

13.27 The Service Provider shall ensure that the output of digital forensic imaging, extraction and analysis work assigned to it is complete and accurate. In case of any default, the payments for the bills raised by the Service Provider may be withheld and further financial penalty may be levied, considering the nature and implications of the default. The decision of the respective PDIT(Inv.), Ahmedabad / Surat shall be final in this regard.

13.28 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.

13.29 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.

13.30 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.

13.31 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 date of the signing of Deed/Agreement.

EMD

13.32 Every bid shall be accompanied by EMD of an amount and in the form as mentioned on the GeM Custom Bid Notice. The ITD reserves the right to forfeit such EMD in the case of any bidder who makes any mala fide claims or is found to be attempting to sabotage the discovery of the correct price and quality of the services to be hired.

13.32.1 Exemption from EMD for MSMEs and Startups: Bidders registered as Micro and Small Enterprises (MSEs)/MSMEs and holding a valid Udyam Registration Certificate, and bidders recognised as Startups by the DPIIT, shall be exempt from the requirement of furnishing Earnest Money Deposit, in accordance with the instructions of the Government of India and the General Terms and Conditions of the GeM portal, as in force. Such a bidder shall, in lieu of the EMD, upload with its bid a copy of the Udyam Registration Certificate or the DPIIT recognition certificate, as the case may be, valid as on the last date of submission of the bid, together with a declaration claiming the exemption. The exemption shall be available only in respect of the category of services for which the enterprise stands registered.

13.32.2 A bid which is not accompanied by the EMD, and in respect of which no valid claim of exemption under Clause 13.32.1 has been made and substantiated, shall be liable to be rejected in terms of Clause 20.8.

Security Deposit/ Bank Guarantee

13.33 The ITD reserves the right to impose any such other conditions on the bidders who are finally empanelled for the works in order to safeguard the interest of the Department and the Govt. of India. Such **administrative and financial conditions** may include, inter alia, **additional indemnity clauses** and the pre-requisite of a **Security Deposit/ Bank Guarantee** for enforcement of necessary discipline and to effect recovery of damages in the event of non-performance and /or violation on the part of the service provider. Such other conditions shall be enumerated and elaborated upon in the **final contract** to be signed by the service providers eventually empanelled.

Read and accepted.
Date Signature and stamp of the Bidder
or Authorized signatory, Place

Tenure of the contract:

13.34 Initially, this agreement shall remain in force for a period of **24 months** with effect from date of empanelment and the provision of extending at the administrative convenience of the Director General of Income Tax (Investigation), Ahmedabad subject to satisfactory performance.

Arbitration:

13.35 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.

IV. Pricing Model and Payment Terms

14.1 To ensure uniformity in proposals for Digital Forensics and Data Analysis services, the estimated standard man-hours required for every forensic service has been decided by the Directorate on the basis of past experience and MoU signed by other DG (Inv.) charges of CBDT and same is tabulated as below: –

Table – 1 – for Standard Man-hour for Imaging & Data Backup.

S. No.	Name of Component Service	Standard Max. Man Hours for 512 GB Data Size
A	Imaging of devices	3
B	Imaging/back up of Cloud data	5
C	Imaging/back up of email Data stored in local server	3
D	Imaging/back up of e-mail Data stored in Cloud Server	5
E	Extraction, Carving and Indexing of Server Data	5
F	Review & Analysis of Data (Including HDD, Laptops, tablets, mobile, phones, emails, (local or cloud server etc.))	5
G	Basic Visualization/tables of device wise data sets for further analysis.	5
H	Network Asset Discovery and identification of Firewall, local/cloud servers, storage, clients	5
I	Digital seizer, Hash Generation & Reporting-Master and working copy	1
J	Extraction, Carving & Indexing of HDD, Laptop, Desktop, Tablet, Mobile, Mail etc	5
K	Extraction, Carving & Indexing of pen Drive etc.	2
M	Deleted data recovery (file carving volume shadow recovery file signature analysis etc.) and decoding (Mobile devices)	10
N	File categorizations classification and extraction (exporting of relevant data) and reporting (mobile devices)	10
O	Indexing, Keyword List Inclusion (Using user friendly forensic tools with proven results)	10
P	Customized cloud/server ERP Applications (Isolated and replicated server creation	20

Table – 2 – Standard Man-Hours for Data Extraction & Data Analysis Services

S. No.	Name of Component Service	Standard max. man-hours for 512GB data size
A	Keyword search	4
B	Mounting Data from back-up cloud server	6
C	Keyword search and indexation of backed-up e-mail data.	10
D	Indexing of Server Data.	7
E	Data Visualization/tabulation for device-wise results/findings.	7
F	Mounting of ERP data on Temp Server	10
G	Discovery of patterns in the data set using AI based tools.	5
H	Discovery of patterns in the data set like financial server, Tally, Busy Data	10
I	Indexing, keyword list inclusion (using user friendly forensic tools with proven results.)	10
J	Review & analysis of data (including HDD, laptops, tablets, mobile, phones, emails. (Local or cloud server etc.) Using keyword search	20
K	Deleted data recovery (file carving, volume shadow recovery, file signature analysis etc.) and decoding (mobile devices)	10
L	Password recovery from file	10
M	Mobile Image Mounting and Analysis	10
N	Analysis of the CDR and IPDR Data	5
O	Analysis of the audio data to find speaker identification and transcription	15

Bidders shall quote their rates per man-hour for Imaging & Data Backup services and for Data Extraction & Data Analysis services, after duly taking into account the standard man-hours determined by the Directorate as specified in Table 1 and Table 2 above. It is further clarified that, irrespective of the actual man-hours expended by the Forensic Service Provider, payment shall be made on the basis of the actual man-hours spent or the standard man-hours specified in Table 1 and Table 2 above, whichever is lower.

14.2 Payment shall be released only after the department verifies that all data backup, extraction, and analysis activities have been completed in accordance with the approved scope of work and technical standards. The vendor shall submit a detailed report for each device or dataset, indicating the methods used, data volume handled, and outputs generated. The department may conduct independent verification, including cross-checks of extracted data, integrity validation, and review of analytical findings. Any deficiencies, incomplete processes, or deviations from approved procedures must be rectified by the vendor at no additional cost. Bills shall be cleared only after written confirmation from the concerned officer that the delivered work is complete, accurate, and compliant.

14.3 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 find major findings made.

14.4 The Service Provider shall maintain a worklog at mid action points verified by the Authorized Officer at the premises. Similarly, for post search activity, a worklog is to be maintained and verified by processing Investigating Officer. The work log should capture the work performed, the name of person from the service provider who is performing the work, the start time, the end time, the tools utilised etc., the worklog should match the bill raised by the service provider. The image acquisition log and image extraction log generated by the forensic tool should be submitted with the bills raised by the service provider.

14.5 Once the project has concluded, the Service Provider shall not retain with it any data or metadata pertaining to it in any format or in any medium which can be later recovered or restored through any means. The Service Provider should actively eliminate and destroy any traces of data relating to the project undertaken immediately after the completion of project. Further, a certificate to this effect shall be presented to the ITD in every action along with the bill and any violation of the same shall attract severe penal action against the Service Provider, including cancellation of the empanelment. Also, recovery of damages from the Security Deposit shall be made in the event of non-performance and /or violation on the part of the service provider.

14.6 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.

14.7 Bills pertaining to mid-search actions and post-search actions should be put up separately, clearly stating the nature of actions carried out.

14.8 As already stated at para 9.5 above, for out of office duty, no additional remuneration or charges shall be payable to the Service Provider/Service Provider personnel.

V. Non-disclosure clauses

15.1 Prohibition on illegal and/or unauthorized usage of Income Tax ITD data: It must be clearly understood that all data imaged/retrieved/extracted/taken/acquired/accessed from the search premises and/or provided by the officer concerned for data retrieval/storage/extraction/clustering/analysis/any service by whatever name called to the Service provider shall be **termed as ITD data and shall belong only and only to the ITD or o/o the DGIT(Inv.) Ahmedabad.** Such data shall in no way or form be kept in the personal custody of the service provider / personnel deployed by service provider, shall not be copied/printed without the explicit approval and direction of the concerned officer, shall not be taken/moved/transmitted/deleted/modified/manipulated/merged/removed by the service provider.

15.2 The Service Provider personnel shall act for and on behalf of the DGIT and shall not make any copy of data held by the ITD in any form and/or manner, in an unauthorized way.

15.3 The Service Provider personnel shall not hold data of the ITD with them independently at any point of time. Such possession will tantamount to illegal and/or unauthorized usage whether actually used or not.

15.4 If Service Provider personnel misuse the data or indulge into illegal and/or unauthorized usage of data or cause a deliberate act of omission or commission, they/Service Provider shall be liable for prosecution under applicable laws in addition to **cancellation of the empanelment** and other consequences, without any notice. Further, they/Service Provider may be **blacklisted from providing any service** to the DGIT in future.

15.5 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 DGIT office attaches great importance to sensitivity and confidentiality of the data.

15.6 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.

15.7 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.

15.8 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.

15.9 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 DGIT (Inv.), Ahmedabad 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.

15.10 The Service Provider shall ensure that the evidentiary value of the devices/data imaged/seized/backed up is protected as per Bharatiya Sakshya Adhiniyam, 2023 and any other laws in place with regard to digital evidence and shall provide necessary certificate/documents as mandated by law to that effect. The Service Provider shall also provide the certificate for admissibility of electronic records/data under section 63 of the Bharatiya Sakshya Adhiniyam, 2023.

15.11 If the service provider comes to know that its services are being utilized by the DGIT (Investigation) in a case for which the service provider or its employees have a possible conflict of interest (including prior business relationship, personal relationship, financial transactions, previous clients/employers, etc.), the service provider shall immediately inform the DGIT (Investigation) of possible conflict of interest and immediately dispose of all the data related to the case and refrain from providing services in the given case.

15.12 The service provider shall enter into **a separate non-disclosure agreement** with the O/o DGIT(Inv.), Ahmedabad.

15.13 The SOP/guidelines issued for service providers by the DGIT(Inv.) Ahmedabad shall be followed by the Service Providers and any violation of the same may attract cancellation of their empanelment.

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

VI. Tendering Process: Delineation of Stages and Relevant Bid Documents

A. Six stages

16.1 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 for RFP and Bid Documents

(b) Receipt of Bids on GeM Portal.

(c) Evaluation of Technical Bid and selection of technically qualified bidders

(d) Evaluation of financial bids and finalisation of rates.

(e) Offer to technically qualified bidders to provide services at L1 rates

(f) Finalisation of vendors to be empanelled.

B. Two categories of work[2]

16.2 The bids are being invited for **two categories of work** and every bidder is required to quote for each category of work <u>separately</u>:

(i) Data Analysis (DA)

[2] To enable prospective service providers to bid separately for the two work categories two separate RFPs have been uploaded on the Income taxportal but with the same terms and conditions.

(ii) Digital Forensics (DF)

16.3 While it is desirable that each prospective service provider should be able to deliver on both kinds of service requirements, it is likely that certain potential vendors have specialised capabilities and proven track records in either of the categories of work. Therefore, if a service provider desires to bid only for one category of work there is no restriction but the technical bid in such cases should include **a categorical undertaking/certificate/disclaimer that such service provider (or any of its related concerns) DOES NOT have the capability to provide the other category of work.**

16.4 The L1 quote in each work category will be published and all the qualified bidders shall be provided an opportunity to match the L1 quote. All the qualified bidders who match L1 quote in each category shall be empanelled.

C. Two bids

16.5 For each category of work (DA or DF) the bids are to be submitted in two parts i.e. **Technical Bid and Financial Bid.**

16.6 The bids shall be submitted for two RFPs/ tender notices respectively titled:

(i) **"Tender for Providing Digital Forensic Services for the office of the Director General of Income Tax (Investigation), Ahmedabad", and**

(ii) "Tender for Providing Data Analysis Services for the office of the Director General of Income Tax (Investigation), Ahmedabad"

D. Technical Bids

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

17.1 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).

17.2 Profile of his Organization and other details in the format given as per **Annexure-A**

17.3 If for any reason, it is found that the Technical Bid reveals the Financial Bid/ pricing-related details in any manner whatsoever, the Bid document will be summarily rejected in the first instance itself.

17.4 All the Bid documents/enclosures/attachments submitted shall be serially page numbered and contain the table of contents/Index with page numbers.

E. Deadline for Submission of Bids

18.1 The applicants should submit their bids by post or physical before the stipulated date and time. No bids will be accepted thereafter.

18.2 No acknowledgement, in respect of receipt of any bid, shall be issued.

18.3 Bids must be received not later than the time and date specified in the Invitation for Bids. After the time and date specified, no bids will be accepted.

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

F. Modifications and Withdrawal of Bids

19.1 No modification or substitution of the submitted application shall be allowed.

19.2 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.

19.3 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"

19.4 All formalities for withdrawal of Tender on GeM portal shall be followed.

G. 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.

20.1 Proposal not submitted in accordance with the procedure and formats prescribed in this document or treated as non-conforming proposal.

20.2 During validity of the proposal, or its extended period, if any, the bidder increases his quoted prices.

20.3 The bidder qualifies the proposal with his own conditions.

20.4 Proposal is received in incomplete form or not accompanied by all the requisite documents.

20.5 Proposal is received after due date and time

20.6 **Bidder or any of his employees have been charged with having indulged in professional misconduct or blacklisted by any Government (Central/State) PSU/department/organization or any Local Authority anywhere in the Country.**

20.7 Bidder or any of his employees are facing any investigation/ inquiry for tax evasion or for any other crime on the date of application. Bidder of any of his employees are facing prosecution under Income Tax Act or any other law on the date of application.

20.8 **Earnest Money Deposit (EMD) is not paid in the form as mandated on the GeM portal, otherwise than in a case where the bidder is exempt from the payment of EMD in terms of Clause 13.32.1 and has substantiated such exemption by uploading the documents specified therein.**

20.9 The Bidder shall sign his bid with the exact name of the concern which is sought to be empanelled as Service Provider. The Bid document filed by the bidder shall be typed. No overwriting or cuttings shall be permitted.

20.10 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 outrightly reject any bid, which is/was not supported by adequate proof of the signatory's authority.**

20.11 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.

20.12 Financial bid is enclosed/attached with the Technical bid/any of the annexures to the Tech Bid.

20.13 Bidder tries to influence the proposal evaluation process by unlawful/corrupt/fraudulent means at any point of time during the bid process.

20.14 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 taken by the Income-tax Department.

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

20.16 Making misleading or false representation in the bid document will lead to disqualification of the Bidder at any stage, even if such mala fide comes to light after the award of the contract.

20.17 Income-tax department 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.

H. Opening and Evaluation of Technical Bids

21.1 The Joint Tender Committee (JTC) appointed by the O/o DGIT(Inv.) Ahmedabad will open all Technical Bids in the first instance on the appointed date, time and place.

21.2 During evaluation of the bids, the JTC may, at its discretion, ask the Bidder for clarification of its bid. The request for clarification and response shall be in writing.

21.3 No bidder shall contact the Income-tax Department/any officer concerned with the tender process on any matter relating to its bid from the time of the bid opening till the issuance of work order. All bidders are strongly advised to furnish all material information in the bid itself.

21.4 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.

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

I. EVALUATION METHOD: The criteria of selection as well as rejection.

22 General Conditions

22.1 The bidder should fulfil the eligibility criteria mentioned in Section-I of this document to qualify for consideration at the stage of technical evaluation. Only those Bid(s) shall be treated as responsive which fulfil all prescribed criteria/parameters.

22.2 Bids with incomplete response shall be rejected.

22.3 Tendering process shall be finalized only when there are at least three (3) responsive bids.

22.4 Without affecting the sanctity of the above criteria, the Income-tax Department reserves the right 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.

22.5 The Income-tax Department reserves the right to accept or reject any or all bids without assigning any reasons.

23. Technical Evaluation Criteria

The technical bids will be evaluated by the Joint Tender Committee (JTC) based on the following comprehensive parameters:

No	Particulars	Maximum Marks	Scoring Criteria
1	Experience of at least one of the Directors / Partners / Key Technical Personnel in Digital Forensic and Data Analysis (DF & DA) work rendered to the Income Tax Department in the last 5 years, measured in man-hours.	15	a) 75000 man-hours or more – 15 b) 50000 man-hours or more but less than 75000 – 10 c) 25000 man-hours or more but less than 50000 – 5 d) Less than 25000 man-hours or no experience – 0
2	At least one of the Directors / Partners / Key Technical Personnel experience of DF & DA with other LEAs / Government Agencies.	5	a) Working with other LEAs / Govt. institutes – 5 b) No Working with another LEA / Govt. institute – 0
3	Financial Capacity (Annual Turnover in FY 2023-24 & FY 2024-25)	10	a) Above 50 lakh – 10 b) Below 50 lakhs- 5
4	Number of Qualified Professionals	20	a) ≥ 5 professionals – 20 b) ≤ 4 professionals – 10
5	Number of forensic tools	20	a) ≥ 5 forensic tools – 20 b) ≤ 4 Forensic tools – 10
6	Geographical Reach of Services	20	a) Gujarat & other States or UT – 20 b) Gujarat state – 10
7	Fulfilment of Legal Obligations	10	100% compliance – 10

Note: Save as provided at Sr. No. 1 above, the parameters, periods and thresholds set out in the table above shall apply as they stand. For the purpose of Sr. No. 1 above, the man-hours shall be reckoned in the manner provided in Clause 23.1A, and the marks shall be awarded on the basis of the consolidated certificate-cum-summary sheet furnished by the bidder, subject to the production of the underlying documents as and when demanded. For the purpose of Sr. No. 3 above, a bidder exempted from the turnover criterion under Clause 13.6 shall be awarded 10 marks on the basis of the documents furnished by it in terms of that clause.

23.1 Qualification Benchmark

• Only bidders securing minimum **50 marks** in the technical evaluation will qualify for the financial bid stage.

• Marks will be awarded strictly based on documentary evidence submitted.

23.1A Manner of reckoning the experience of the bidder in man-hours, and the evidence of experience to be furnished:

(i) The experience of a bidder, wherever it falls to be quantified under this Tender Document, and in particular for the purposes of Sr. No. 1 of the Technical Evaluation Criteria at Clause 23 and Sr. No. 9 of Annexure-B, shall be reckoned in man-hours of Digital Forensic and Data Analysis work rendered, and not by reference to the number of searches.

(ii) One man-hour means one hour of work performed by one person deployed by the bidder. The man-hours expended in the course of the search and seizure action and the man-hours expended at the post-search stage shall both be reckoned as qualifying experience. The man-hours of the two stages shall be aggregated for the award of marks under Sr. No. 1 of Clause 23; the bidder shall, however, state the man-hours of the two stages separately in the statement of experience furnished by it.

(iii) The bidder shall upload a single consolidated certificate-cum-summary sheet, signed by the bidder or its authorised signatory, setting out, in respect of each engagement relied upon, the office/charge or agency to which the services were rendered, the date or period of the engagement, the nature of the work performed, the man-hours expended during the search and the man-hours expended at the post-search stage shown separately, and the aggregate man-hours claimed, followed by the grand total of the man-hours relied upon.

(iv) The consolidated certificate-cum-summary sheet shall be supported by the underlying documents, which shall be retained by the bidder and shall be produced before the Joint Tender Committee or before the Department, as and when demanded. Failure to produce such documents, or any variance between the particulars stated in the consolidated certificate-cum-summary sheet and the underlying documents, shall render the bid liable to rejection in terms of Clauses 20.11 and 20.16, besides attracting the other consequences provided in this Tender Document.

(v) Save for the substitution of man-hours for the number of searches as the unit in which the experience is measured, nothing contained in this clause shall be construed as altering the parameters, the maximum marks, the periods or the class of persons prescribed in the Technical Evaluation Criteria at Clause 23, which shall continue to apply as they stand.

J. Opening and evaluation of Financial Bids

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

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

24.3 Income-tax Department shall deduct tax at source as per the rules and issue necessary certificates to the Service Provider.

24.4 The prices once accepted by the Income-tax Department shall remain valid till the contract remains in force.

24.5 Rates quoted shall include statutory obligations as may be applicable.

24.6 Amounts/Prices shall be quoted in Indian Rupees only and both in figures and words. If there is a discrepancy between words and figures, the amount written in words shall be taken as the bid price.

24.7 The Income-tax Department does not bind itself to accept the lowest bid. 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 is not bound to accept the lowest rates.

25. **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.**

K. ***Requests for Information***

Bidders are required to direct all communications related to this document through the designated Contact person for Director General of Income-tax (Investigation), Ahmedabad. 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.

Designated Contact Person : **Member-Secretary,**
Joint Tender Committee,
Room no. 135, Aaykar Bhawan,
Ashram Road, Ahmedabad – 380 009
Email: **ahmedabad.ddit.inv1.3@incometax.gov.in**

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

It is again clarified that this document contains a combined statement of terms and conditions for two categories of work i.e. Digital Forensics (DF) and Data Analysis (DA) for which bids are being invited separately. It is to be understood that an attempted bifurcation of the scope of work under both categories, runs the risk of giving an incomplete picture to the prospective vendors in either work category, given that there is considerable overlap in these two interrelated areas of work. Nevertheless, as a thumb rule, Digital Forensic work shall be defined as all work done during the conduct of a Search and Seizure action up to the extraction stage, and all work thereafter shall lie in the domain of Data analytics. However, prospective service providers should read all the terms and conditions contained in this document for self-evaluation of their eligibility before bidding. It is clarified with emphasis that the Tender Evaluation Committee shall take a holistic view of the forensic and analytical capacities of each bidder, irrespective of the work category in which the bid is received, to ascertain acceptability of their respective Technical Bids.

To enable prospective service providers to bid separately for the two work categories two separate RFPs have been uploaded on the Income tax portal but with the same terms and conditions.

VII. Annexures to the Tender Document

Annexure – 'A'

PROFILE OF ORGANIZATION

(To be submitted along with Technical Bid)

Sr. No.	Particulars	Details
1.	Name of the Firm	
2.	Permanent Account Number	
3.	GST Identification 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/Government Departments or agencies**)	
9.	Any other information in support of their past antecedent, present experience, approach & methodology of work, competency to execute contract, financial capacity etc.	
10.	Work Experience in accessing data from certified Cloud Service Providers(CSPs)	
11.	Availability and specialised experience in the use of AI based Data Analytical tools	
12.	Self-Declaration to the effect that: i. The organization or any of its employees have not been charged with having indulged in professional misconduct or blacklisted by any Government(Central/State)PSU/department/organization or any Local Authority anywhere in the Country. ii. The organization or any of its employees are not facing any investigation/ inquiry for tax evasion or for any other crime on the date of application. iii. The organization or any of its employees are not facing prosecution under Income Tax Act or any other law on the date of application. iv. The organization shall immediately inform the DGIT (Investigation) of possible conflict of interest due to its own or its employees' associations and relationships.	
13.	Whether registered as MSME/MSE (Udyam Registration Number) or recognised as a Startup by DPIIT (Recognition Number) – copy of the certificate, valid as on the last date of submission of the bid, to be enclosed.	
14.	Whether exemption is claimed (i) from the turnover criterion under Clause 13.6, and/or (ii) from the requirement of EMD under Clause 13.32.1 – if yes, the documents in support thereof to be enclosed.	

<u>Note</u>: Please attach extra sheet in support of your information, if space in the column is insufficient. It is also requested to ascertain the quantum of work before submitting the tender.

Signature & Seal of bidder.

Annexure —'B'

TECHNICAL BID DOCUMENT

Sr. No.	Description	:		Check
1.	Name and address of the registered Agency	:		Yes/No
2.	Name & Address of the Owner(s)	:		Yes/No
3.	PAN & GST Registration No. (Proof to be enclosed)	:		Yes/No
4.	Year of Commencement of Agency (Minimum 3 years of experience in Digital Forensic Services)	:		Yes/No
5.	Copies of IT Returns along with Tax Audit Report having minimum average turnover of Rs.50 lakhs in last two FYs. 2023-24 & 2024-25. (Not applicable to a bidder claiming exemption from the turnover criterion under Clause 13.6)	:		Yes/No /Not Applicable
6.	Year of formation/Year of Incorporation (Proof to be enclosed)	:		Yes/No
7.	Number of Digital Forensic Specialists Available with qualification (to be enclosed with evidence of educational qualifications and experience in Digital Forensic Services) **(minimum-3)**	:		Yes/No
8.	No of Digital forensic Tools (Proof of existence to be enclosed)	:		Yes/No
9.	Details of the man-hours of Digital Forensic and Data Analysis work rendered to the Income Tax Department in the last 5 years, shown separately for the work done during the search and for the work done at the post-search stage, together with the aggregate thereof (to be furnished by way of the consolidated certificate-cum-summary sheet prescribed in Clause 23.1A).	:		Yes/No
10.	Enforcement agencies who had taken Services of the applicant in last 3 years (Proof to be enclosed)	:		Yes/No
11.	Any other remarks* (w.r.t.specialized skill, experience, patented technology etc. which makes the bidder desirable for Digitalforensics and/ or Data Analysis work. Specialized Software tools/ AI based data analytics experience and experience with CSPs for data access may be mentioned here)	:		Yes/No

If response to any of the items mentioned at Sr. No. 1-10 above is not furnished, or if any response to any item at Sr. No. 1-10 is negative, the bid may be rejected; provided that a response of 'Not Applicable' at Sr. No. 5, in the case of a bidder validly claiming exemption from the turnover criterion under Clause 13.6, shall not be treated as a negative response.

Signature of the Authorised Signatory

DECLARATION

I / We hereby certify that the information furnished above is full and correct to the best of my/our knowledge and belief. I/We understand that in case any deviation is found or any document submitted is non-genuine in the above statement at any stage, the agency will be blacklisted and may not be permitted to bid in future.

(Signature of Authorized Signatory with date)

Annexure — 'C1'

.

FINANCIAL BID DOCUMENT FOR DIGITAL FORENSICS WORK

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 (**Exclusive of GST**) :

PART A

Rate for Forensic Services

Sl. No.	Description/Type of work	Rate per Man-Hour (in figure)	Rate per Man-Hour (in words)
1	FORENSIC SERVICES (RATES TO BE MENTIONED SEPARATELY FOR EACH KIND OF FORENSIC SERVICE FOLLOWED BY A TOTAL/OVERALL RATE)		

Signature of the Authorised Signatory

Annexure — 'C2'

.

FINANCIAL BID DOCUMENT FOR DATA EXTRACTION AND ANALYSIS WORK

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 (**Exclusive of GST**) :

PART A

Rate for Data Extractions and Data Analysis Services

Sl. No.	Description/Type of work	Rate per Man-Hour (in figure)	Rate per Man-Hour (in words)
1.	Data Extractions and Data Analysis Services (rates to be mentioned separately for each kind of Data Analysis service followed by a total/overall rate)		

Signature of the Authorised Signatory

बिड संख्या/Bid Number: GEM/2026/B/8061874
दिनांक /Dated: 21-09-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	12-10-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	13-10-2026 17:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	50 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Finance
विभाग का नाम/Department Name	Department Of Revenue
संगठन का नाम/Organisation Name	Central Board Of Direct Taxes (cbdt)
कार्यालय का नाम/Office Name	Pdit
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :ahmedabad.dit.inv@incometax.gov.in Buyer Email id: ahmedabad.ito.inv.tech@incometax.gov.in
वस्तु श्रेणी /Item Category	Custom Bid for Services - TENDER FOR PROVIDING DATA EXTRACTION & ANALYSIS SERVICES FOR THE OFFICE OF THE DGIT INVESTIGATION AHMEDABAD
समान श्रेणी/Similar Category	• Data Analytics Service
अनुबंध अवधि /Contract Period	2 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	50 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Turnover	Yes | Complete
टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है / Startup Relaxation for Turnover	Yes | Complete

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	3 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	10000000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाईजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	500000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India

ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	0.01
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	24

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने है। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

(c).ईएमडी और संपादन जमानत राशि लाभार्थी के पक्ष में होनी चाहिए। / Earnest Money Deposit (EMD) shall also be accepted by the buyer in the form of a surety bond.

लाभार्थी /Beneficiary :

ZAO, CBDT, AHMEDABAD
2ND FLOOR, AMRUT JYANTI BHAVAN, NAVJIVAN BUILDING, BEHIND GUJARAT VIDHYAPITH, OFF ASHRAM ROAD, AHMEDABAD-380017
(Zao, Cbdt, Ahmedabad)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% / Purchase Preference to MSE OEMs/ Service Provider available upto price within L1+X%	15

1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
3. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the

completed financial years after the date of constitution shall be taken into account for this criteria.
4. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
5. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the OM_No.1_4_2021_PPD_dated_18.05.2023 for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
6. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
7. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
8. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Introduction about the project /services being proposed for procurement using custom bid functionality:1789973188.pdf

Instruction To Bidder:1789973188.pdf

Pre Qualification Criteria (PQC) etc if any required:1789973194.pdf

Scope of Work:1789973195.pdf

Payment Terms:1789973197.pdf

Penalties:1789973198.pdf

Quantifiable Specification / Standards of The Service/ BOQ:1789973201.pdf

Project Experience and Qualifying Criteria Requirement:1789973204.pdf

Educational Qualification including Profile of SME/Consultants /Professional Resources /Technical Resources if they are part of Project .:1789973216.pdf

GEM Availability Report (GAR):1789973223.pdf

Any other Documents As per Specific Requirement of Buyer -1:1789973233.pdf

Any other Documents As per Specific Requirement of Buyer -2:1789973245.pdf

Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:1789973251.pdf

Custom Bid For Services - TENDER FOR PROVIDING DATA EXTRACTION & ANALYSIS SERVICES FOR THE OFFICE OF THE DGIT INVESTIGATION AHMEDABAD (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	TENDER FOR PROVIDING DATA EXTRACTION & ANALYSIS SERVICES FOR THE OFFICE OF THE DGIT INVESTIGATION AHMEDABAD
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
एडऑन /Addon(s)	

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Ajay Kumar Lather	380009,Room No. 111, 1st Floor, Aayakar Bhawan, Ashram Road, Ahmedabad	Project / Lumpsum Based	N/A

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. **Generic**

   OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. **Certificates**

   Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

3. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

4. **Buyer Added Bid Specific SLA**

   File Attachment Click here to view the file.

5. **Buyer Added Bid Specific Scope Of Work(SOW)**

   File Attachment Click here to view the file.

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers’ controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers’ Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

This Bid is governed by the सामान्य नियम और शर्तें/General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---