

Commercial Taxes Department, Tamil Nadu



TENDER DOCUMENT FOR "UPGRADATION AND OPERATIONALISATION OF DATA RETRIEVAL
LAB AND ANALYTICS" AT
COMMERCIAL TAX OFFICE PREMISES, GREAMS ROAD CHENNAI – 600 006.

*Commercial Taxes Department
Greams Road, Chennai – 600 006.*

SECTION – 1

NOTICE INVITING TENDER (NIT)

1. The Deputy Commissioner (ST), Inspection - I, Chennai Intelligence -I invites bids through **tender** process from the reputed firms dealing in software/ forensics/ data retrieval related works who are located in India for the following work:

Sl. No	Name of work	Estimated cost (Rs.)	EMD (Rs.)
1.	“UPGRADATION AND OPERATIONALISATION OF DATA RETRIEVAL LAB AND ANALYTICS” AT COMMERCIAL TAX OFFICE PREMISES, GREAMS ROAD CHENNAI	50,00,000/-	1,00,000/-

2. The bidders should necessarily satisfy the mandatory pre-qualification criteria prescribed in the bidding documents.
3. The bid documents can be downloaded from the Department’s official website namely <http://ctd.tn.gov.in> at free of cost from 13.02.2020 and the bidders can submit their bids up to **5.00 pm** on 27.02.2020.
4. The bidding will be conducted through National Competitive Bidding and all payments will be made only in Indian Rupees.
5. A two cover bidding procedure will be adopted. The first cover containing the Technical Proposals will be opened in the presence of bidder or their authorized representatives who attend at the time of opening of the bids at the address given below at **5.45 pm** on 27.02.2020. The bids submitted after the due date will be summarily rejected. Due to unforeseen circumstances, if the tender date happens to be a holiday the tenders will be opened in the next working day.
6. The first bid cover will be the technical bid containing bid security/ EMD, documents for pre-qualification without any reference to prices. The second cover will consist of the financial bid only. After ensuring of the availability of the required bid security, the tender accepting Authority will evaluate each technical bid for the mandatory Pre-qualification criteria and the successful

technical bids alone will be taken up for financial evaluation. The financial bids found technically responsive and acceptable will be opened in the presence of responsive bidder or their authorized representatives who will be present on the date and time to be intimated by the Commercial Taxes Department.

7. **Validity of Tender:** To be valid up to 60 days after the due date fixed for submission of the bids.
8. A **Pre-bid meeting** for the above tender will be held on 21.02.2020 at **11.00 am** in the Meeting Hall of Commercial Taxes Department at No:1, Greams road, Chennai – 600 006.
9. The Additional Commissioner (CT), Intelligence-I Division, Chennai reserves the rights to either postpone or reject any tender without assigning any reasons whatsoever.
10. For any clarifications, for obtaining further information and for inspecting the bid documents, the bidders may contact the office of the Additional Commissioner (CT), Intelligence-I Division, Chennai at the address given below on all working days from **10.00 am to 05.45 pm** from 13.02.2020 to 27.02.2020.

***The Additional Commissioner (CT),
Chennai Intelligence -I Division,
No: 1, Greams Road, Chennai – 600 006.
Telephone: 044-28293817, 9445077421.
By Fax: 044-28291717
e- mail: jcenf.chn1@ctd.tn.gov.in***

Sd/-R.Sumathi,
Deputy Commissioner (CT)
Inspection – I,
Chennai Intelligence - I.

FOR THE SPECIAL ATTENTION OF THE APPLICANTS

1. The said tender is invited in accordance with the Tamil Nadu Transparency in Tenders Act 1998 and Tenders Rules 2000.
2. Issuance of documents through two cover system i.e. Technical bid and Financial Bid to the applicant is purely based on the basic documents and information furnished along with the requisition and cost of tender documents. The Application will not confer any right on the applicant.
3. Qualification of bids will be strictly based on the detailed evaluation done on the basis of the Documents / Records / Evidences / Certificates produced by the applicants in the respective bid documents. [The Commercial Taxes Department may call for any clarification based on the documents submitted by the bidder.](#)
4. The Technical bid will be opened as per the details in the Notice Inviting Tender and after detailed evaluation, the date and time of opening of Financial Bid will be intimated to the qualified applicants.

Sd/-R.Sumathi,
Deputy Commissioner (CT)
Inspection – I,
Chennai Intelligence - I.

INSTRUCTIONS TO BIDDERS

1. INVITATION

Tender under sealed two cover system i.e. Technical Bid & Financial Bid are invited for and on behalf of the Governor of Tamil Nadu by the Deputy Commissioner (Commercial Taxes), Inspection – I, Chennai Intelligence-I, Chennai-6. The technical bid cover should contain EMD and Pre-Qualification documents and the financial bid cover should contain the item wise price only.

2. PRE-QUALIFICATION CRITERIA

1. The bidder who is a reputed firm dealing in Information Technology and its related activities located in India alone can participate in the tender.
2. The bidder should have a valid GST registration. In proof thereof, the notarized copy of the Certificate of Registration with the GSTIN should be enclosed along with the tender documents.
3. The bidder should have recorded an annual turnover of Rs.1 Crore in any one of the last three (3) financial years (2016-17, 2017-18 & 2018-19). In proof thereof, the notarized copy of the Audited Balance Sheets with associated documents and the copy of their PAN card should be enclosed along with their tender.
4. The bidder should have undertaken and completed one work of similar nature or any other related work in the field of Data Retrieval and Analytics for a value minimum Rs.10 Lakhs for any Government Agency or Private Company in any one of the last three financial years. In proof thereof, the notarized copy of the work order and the performance certificate issued by the concerned Government Agency or the Private Company concerned should be enclosed along with their tender.
5. The bidders should have not been Black listed by any Government Agency in the past years for any reasons whatsoever. A self-declaration in form of an undertaking to this effect should be given in Rs.20/- valued India Non-judicial stamp paper duly notarized and should be enclosed along with their tender.

3. PURCHASE OF DOCUMENTS

The tender documents containing the Pre-Qualification Tender, Tender Conditions and Financial Bid Schedule are available for download free of cost at <http://www.ctd.tn.gov.in>

4. DESCRIPTION OF THE PROJECT

UPGRADING AND OPERATIONALIZATION OF DATA RETRIEVAL LAB AND ANALYTICS PROJECT

5. SCOPE AND STATUS OF THE WORK UNDER THIS TENDER

As in Annexure I

6. PERIOD OF COMPLETION

The period of work completion shall be 45 Days.

7. EARNEST MONEY DEPOSIT

- 7.1. An Earnest Money Deposit of **Rs.1,00,000/-** (Rupees One Lakh only) should be accompanied along with the Pre-Qualification tender for this work.
- 7.2. The Earnest Money Deposit should be remitted in the form of valid Demand Draft issued by any Nationalized or Scheduled Banks drawn in the favour of "Personal Assistant to the Additional Commissioner (CT), Chennai Intelligence-I, Chennai – 600 006".

NOTE: The EMD in the form of Bank Guarantee or other form will not be accepted.
- 7.3. Technical Bid without the requisite Earnest Money Deposit will be summarily rejected and treated as Non-Responsive tender.
- 7.4. If the tenderer withdraws his tender after the acceptance of the tender or fails to pay the requisite security deposit amount within the specified period of time, the Earnest Money Deposit paid by the tenderer will be forfeited.

8. SECURITY DEPOSIT

- 8.1. The successful tenderer shall furnish security Deposit for an amount equivalent to 2% of the total Contract value, which includes the Earnest Money Deposit already paid, within 15 days (Fifteen days) from the date of receipt of work order. If the successful tenderer fails to execute the contract, i.e., (sign the Contract Agreement) within the aforesaid 15 days' time, the Earnest Money Deposit amount remitted by the tenderer along with the Technical Bid will be forfeited.
- 8.2 In addition to the aforesaid Security Deposit, the Additional Commissioner (CT), Chennai Intelligence-I, Chennai – 600 006 shall deduct from the running account bills an amount equivalent to 5% (Five percent) of the total value of each bill as retention money.
- 8.3. This 5% (Five Percent) of the total value of the work will be retained in the final bill of the work for a period of 2 Months reckoned from the date of completion of the work or as soon after the expiration of such period of 2 Months as all defects shall have been made good according to the true intent and meaning hereof whichever shall last happen.
- 8.4 Concessions granted to standing contractors on payment of deposits are not applicable to this contract.

9. LANGUAGE OF TWO COVER TENDER SYSTEM

Tenders shall be offered only in the prescribed forms in ENGLISH Language only.

10. VALIDITY OF BID

The Bids shall be valid for a period of 60 days (Sixty days) from the date of opening.

11. SUBMISSION OF BIDS

11.1 Tenders should be submitted only through either by post or in person in the tender box.

11.2 A two stage bidding procedure will be followed. Cover-1 shall contain the EMD, Pre-Qualification Tender documents. The Cover-2 shall contain only the Financial Bid i.e., the filled BOQ.

11.3 The original EMD should be placed in a sealed cover along with the Technical Bid cover. Tenders without the original EMD will treated as Non-responsive and such tenders will be summarily rejected.

12. OPENING OF TENDERS.

The Cover-1 will be opened by the Tender Accepting Authority, Additional Commissioner (CT), Chennai Intelligence-I , Chennai – 600 006 at 5.45 pm on 27.02.2020 itself in the presence of the tenderer or their authorized representatives who choose to be present. The Technical Bids of the tenderer will be evaluated by the Tender Scrutinizing Committee constituted by the Additional Commissioner (CT), Chennai Intelligence-I, Chennai-6. The Financial Bids i.e., Cover-2 of the tenderers who are technically qualified and responsive will only be opened and considered for the second stage of bidding. The date and time of opening of the Financial Bids will be informed to the technically qualifying tenderers by the Additional Commissioner (CT), Chennai Intelligence-I.

13. NEGOTIATION

If it is felt that the price quoted by the lowest tenderer is exorbitantly high with reference to the prevailing market rate, negotiation of rates will be made with the lowest tenderer for reducing the quoted rates. If the tender contains unbalanced items/rates the lowest tenderer must be prepared to furnish the detailed cost break up and other clarifications to the proposals submitted by them, as may be required to adjudge the reasonableness of their price proposals.

14. Liquidated damages will be imposed on the contractor for the lapses/short fall in achieving the rate of progress as per existing schedule.

15. LEGAL JURISDICTION:

Jurisdiction of all legal proceedings, if necessary, relating to the above tender shall be the appropriate court in Chennai only.

16. ARBITRATION:

Any fact or condition, which may not have been mentioned in terms and conditions and may arise after issuing work order, shall be decided as per the State Government policy/rules. In case rules/policies do not provide such

situation, the issue will be referred for arbitration. Arbitration for any such dispute shall be conducted in accordance with the provisions of Arbitration and Conciliation Act 2019 or any statutory modification or re-enactment thereof. The arbitration shall be by a panel of three Arbitrators, one to be appointed by each party and the third to be appointed by the two Arbitrators appointed by the parties.

Dated Signature of applicant With Seal

**TWO COVER SYSTEM
PRE QUALIFICATION TENDER AND FINANCIAL BID**

From

To
The Additional Commissioner (CT),
Intelligence-I,
Chennai -600006.

Sir/ Madam,

Sub: UPGRADING, ENHANCEMENT AND OPERATIONALIZATION OF
COMPUTER FORENSICS AND DATA RETRIEVAL LAB PROJECT

Ref: Tender Notice. No.

1) Having examined the Two Cover system documents in respect of the Pre-qualification tender and Financial Bid including scope of work, Bill of Material and the criteria stipulated for Pre-Qualification, I/we hereby submit all necessary information and relevant documents for Pre-qualifying me/ us, to offer my / our tender for the above mentioned work.

2) The Application is made by me / us on behalf of (Partnership Firm / Private Limited Company / Public Limited Company) in the capacity of - - - - -
- - - - - duly authorized to submit the tender.

3) Necessary evidence admissible in law in respect of authority assigned to me / us on behalf of the Partnership Firm / Private Limited Company / Public Limited Company, for applying for Pre-qualification are attached herewith.

4) I/We present my/our documents herewith taking into consideration all the instructions in the Qualification tender supplied to me including special instructions to Applicants, Criteria for Qualification, Information and Instructions in the detailed two cover system Tender Notice etc.,

5) The EMD amount is enclosed in the shape as notified in the Pre-qualification tender.

- I.
- II.
- III.

6) I/ We understand that the Additional Commissioner (CT), Chennai Intelligence - I, Chennai-6 reserves the right to reject any or all the Pre-qualification application or to drop the proposal altogether.

Date:

Signature of the Applicant
including title capacity in which Application is
made.

Name:
(in block letters)

Enclosures:

- 1) Pre – Qualification Application
- 2)
- 3)
- 4)

INFORMATION AND INSTURCTIONS FOR TENDERERS UNDER TWO COVER SYSTEM

I. PRE-QUALIFICATION CRITERIA

- 1) THE BIDDER WHO IS A REPUTED FIRM DEALING IN IT RELATED WORKS AND LOCATED IN INDIA ALONE CAN PARTICIPATE IN THE TENDER.

Evidence to be produced

- a) Notarized copy of the Certificate of incorporation under the Companies Act, 2013 issued by the Registrar of Companies concerned.
- b) Notarized copy of the SSI / NSIC / MSME certificate issued by the competent authority.
- c) Any other equivalent certificate.

- 2) THE BIDDER SHOULD HAVE GOT THEIR FIRM REGISTERED UNDER GST ACT. IN PROOF THEREOF, THE NOTARIZED COPY OF THE CERTIFICATE OF REGISTRATION WITH GSTIN SHOULD BE ENCLOSED ALONG WITH THEIR TENDER.

Evidence to be produced

Notarized copy of the Certificate of Registration with the GSTIN issued by the competent authority.

- 3) THE BIDDER SHOULD HAVE RECORDED AN ANNUAL TURNOVER OF RS.1.00 CRORES IN ANY ONE OF THE LAST THREE (3) FINANCIAL YEARS (2016-17, 2017-18 & 2018-19).

Evidence to be produced

- a) Notarized copy of the Audited Balance sheet with associated documents duly certified by a Chartered Accountant.
- b) Notarized copy of the PAN Card issued by the Income Tax Department.

- 4) THE BIDDER SHOULD HAVE UNDERTAKEN AND COMPLETED ONE WORK OF SIMILAR NATURE OR ANY OTHER RELATED WORK RELATED TO DATA RETRIEVAL AND ANALYTICS OF VALUE MINIMUM RS.10 LAKHS FOR ANY GOVERNMENT AGENCY OR PRIVATE COMPANY IN ANY ONE OF THE LAST THREE FINANCIAL YEARS.

Evidence to be produced

Work order along with either Completion order or under execution order by the competent authorities, duly notarized

- 5) THE BIDDERS SHOULD HAVE NOT BEEN BLACK LISTED BY ANY GOVERNMENT AGENCY IN THE PAST YEARS FOR ANY REASONS WHATSOEVER.

Evidence to be produced

A self-declaration in form of an undertaking to the effect that they have not been Blacklisted by any Government Department to be given in Rs.20/- valued India Non-judicial stamp paper duly notarized.

II. METHODS OF TENDERING

- (i) If the Qualification Application is made by an individual, it should be signed by the individual with his full name and his current address.
- (ii) If the Qualification Application is made by a sole Proprietary Firm, it shall be signed by the Proprietor along with his full name and full name of the Firm with its current address. Document with regard to Registration as FIRM by the Registrar of Firms should be produced.
- (iii) If the Qualification Application is made by a FIRM in partnership, it shall be signed by all the partners of the Firm with their full names and current address or by a PARTNER authorized by the Firm (either as per Articles of the Deed of Partnership or by Power of Attorney) for signing in Tenders, Agreements etc., in which case, certified copy of the Registered Deed of Partnership along with the current address of all the partners and a certified Photocopy of the Registered Power of Attorney issued in favour of the Signatory, should be produced.
- (iv) If the Qualification Application is made by a “Limited Company” or an “Incorporated” it shall be signed by a duly authorized person holding the power of attorney for signing the application, in which case, the certified copy of the power of attorney shall accompany the application. Such Limited company or Incorporated shall also furnish satisfactory evidence of its existence along with the Pre – Qualification Application.
- (v) **Qualification applications from joint ventures are not acceptable.**
- (vi) All the Signatures in the Pre – Qualification Application and all the Signatures in the Documents produced, **shall be dated.**
- (vii) All the originals of the documentary evidences shall be produced, if asked for, for verification at the time of opening of Pre – **Qualification** tender or subsequently.
- (viii) Any clarification on the documents submitted by the bidders may be called for by the Commercial Taxes Department.

III. CAPABILITY OF APPLICANT

The Applicant shall include with the Pre – Qualification Application, details in the prescribed Performa vide Schedule ‘A’ to ‘F’.

- (i) Schedule - 'A' - Structure and Organization
- (ii) Schedule - ' B ' - Financial Capability Statement
- (iii) Schedule - 'C' - Work experience
- (iv) Schedule - 'D ' - Abandonment of work
- (v) Schedule - 'E ' - Affidavit
- (vi) Schedule - 'F' - Self declaration for not been black listed. (to be furnished in Rs.20/- India Non judicial Stamp paper duly notarized).

IV. OPENING OF TECHNICAL BID

- (i) Technical Bid received in sealed cover up to -- hours on ---- will be opened on the same day at --- hours by the Additional Commissioner (CT), Chennai Intelligence-I in the presence of the Applicants or their authorized representative (who should produce the authorization issued by the Firm / Company) who choose to be present.
- (ii) Technical Bid and Financial Bid received belatedly on account of any reasons whatsoever, will not be opened or considered and will be returned unopened to the applicant.
- (iii) The Technical bid received will be opened and evaluated on a **PASS or FAIL** basis against each of the **5 (five) Criteria** in Para I above.
- (iv) The date of opening of Financial Bid will be notified to the qualified applicants after evaluation of Technical Bid well in advance.

To
The Additional Commissioner (CT),
Chennai Intelligence-I .

SCHEDULE “ A ”

1. Name of the Applicant
2. Status
 - i. Individual Contractor
 - ii. Sole Proprietary Firm
 - iii. Firm in Partnership
 - iv. Private Limited Company
 - v. Public Limited Company
3. Head Office / Registered Office address with Phone / Telex / Fax number / Email
4. Regional Office address with Phone / Telex / Fax number / Email
5. Local Office (if any) address with Phone / Telex / Fax number / Email
6. Field of activity of the Applicant as per deed of Partnership / Memorandum of Association / Articles of association
7. Country and year of Incorporation
8. Main line of Business
9. Names, position, status, Capacity etc., of the key Personnel / Directors of the company. (Attach organization chart showing the structure of the Company / Firm).
10. Name, Capacity and address of the signature who has signed in the Qualification Application. Attested copy of authorisation issued (either by power of attorney or as per articles of Partnership Deed / Memorandum of Association) in favour of the signatory to sign in the Qualification Application / Financial Bid / Agreement Should be appended.

Date & Signature of the Applicant with Seal

SCHEDULE “ B ”
FINANCIAL CAPABILITY

1. Name and address of the Applicant
2. Income Tax Permanent account No / C.I.H. No
3. GSTIN
4. Annual turnover as per Income Tax returns filed for the past three years
Tax year
2016 – 2017
2017 – 2018
2018– 2019
5. Annual turnover as per audited statement of Accounts duly certified by the Chartered Accountant during the
Tax year
2016 – 2017
2017 – 2018
2018– 2019
6. Outstanding value of work already commenced and in Progress and time left for completion. (Details for each Work to be furnished separately).
7. Amount available in capital
 - i) Paid up share capital (of Partners or shareholders)
 - ii) Called up and subscribed share capital
 - iii) Reserves under capital account
 - iv) Surplus under capital account
8. Net profit before tax during the preceding three years
Tax Year

2016 – 2017
2017 – 2018
2018– 2019
9. Applicant's financial arrangements
 - a) Own resources
 - b) Bank Credits / Over Draft
 - c) Other source (Specify the source)

Date & Signature of applicant with Seal

SCHEDULE 'C'

LIST OF IT RELATED WORKS

NAME OF APPLICANT

Sl. No	Name of Work with location (Town/State)	Value of the Work	Name of the Employer	Agreement Number	Period of Completion stipulated in the agreement	Time actually taken to complete the work	Reasons for delay (if any)	Type nature of the work	Remarks

Dated Signature of applicant with Seal

SCHEDULE “ D ”

INFORMATION REGARDING CURRENT LITIGATION / DEBARRING / EXPELLING OF APPLICANT OR ABANDONMENT OF WORK BY THE APPLICANT

1. (a) Is the Applicant currently involved in any Arbitration / litigation relating to the contract works. Yes / No
- (b) If Yes, Details thereon
2. (a) Has the Applicant or any of its constituent partners been Debarred / Expelled by any agency during the last “**FIVE**” years Yes / No
- (b) If Yes, Details thereon
3. (a) Has the Applicant or any of its constituent Partners failed to complete, any contract work during the past “**FIVE**” years Yes / No
- (b) If Yes, give details thereon

Dated & Signature of Applicant with Seal

Note :- If any information in this Schedule is found to be incorrect or concealed, the Pre – Qualification application will be summarily rejected.

SCHEDULE “ E ”

AFFIDAVIT

**(To be furnished in Twenty Rupees Non – Judicial Stamp paper
duly certified by Notary public)**

- 1) I/WE the undersigned solemnly declare that all the statements made in the documents records etc., attached with this application are true and correct to the best of my knowledge.
- 2) I/WE, the undersigned do hereby certify that neither our firm / company nor any of its constituent partners / directors have abandoned any work / works of similar nature and magnitude in India, during the last “FIVE” years.
- 3) I/WE, the undersigned do hereby certify that any of the contract awarded to me / us has not been terminated / rescinded, due to breach of contract on my / our part, during the last “FIVE” years.
- 4) I/WE, the undersigned authorize and request any bank / person / firm / Corporation / Government departments to furnish pertinent information deemed necessary and requested by the Additional Commissioner (Commercial Taxes), Chennai Intelligence-I to verify the statements made by me / us or to assess my / our competence and general reputation.
- 5) I/WE, the undersigned, understands that further qualifying information / clarification on the statements made by me / us may be requested and agrees to furnish such information / clarification within “SEVEN” days from the date of receipt of such request from the Additional Commissioner (CT), Chennai Intelligence-I , Chennai-6.

Dated Signature of Applicant with Seal.
(To be signed by the person authorised
of the Firm / company to sign on behalf
of the Firm / Company with Company's
Seal)

Note:- In case of sole proprietary concern, affidavit should be signed only by the sole proprietor.

(Title of the Firm / Company)

(Date)

The above named deponent has understood the contents well and solemnly and sincerely declared and affirmed by the deponent in my presence at
And signed before me on this day of

(Signature of the Notary public)
(Seal)

SCHEDULE “ F ”

Self-Declaration Black Listing Certificate.

Annexure I – Scope of Work

As part of strengthening the investigations held at the department and leveraging modern technology & latest tools in speedy solving of tax evasions, the department would like to hire a service provider to support them on upgrading the existing computer forensics lab in the Department and assist by enhancement and operationalization of services.

2. The Additional Commissioner (CT), Intelligence – I, Chennai of Commercial Taxes Department (hereinafter referred to as “Department” or “CTD”) intends to engage eligible service provider for supporting the Department in upgrading the existing computer forensics lab and assist in enhancement and operationalization of services and Data Retrieval Lab. The selection process is covered under TAMIL NADU TRANSPARENCY IN TENDERS ACT, 1998 and relevant Rules for fixing the lowest rate for the services elaborated in following paras. The eligible service provider shall provide the services required to the department in Upgrading, Enhancement and Operationalization of Computer Forensics and Data Retrieval Lab and provide the necessary assistance by deploying a resource person permanently in the premises of the department initially for a period of three years, which may be extended based on the requirement and necessity by the department. In the course of three years the deployed person should transfer the knowledge of handling and provide the necessary technical training to the officials as duly referred by the department. Moreover, every year extensive training should be given to Department officials for minimum thirty working days by the successful bidder. The bidders are advised to go through the tender documents carefully and understand various provisions contained therein along with their implications. The tender documents are not transferable under any circumstances.

3. Bidders should review and check the following:-

- The existing hardware and software to identify if they are functioning properly.
- Checking the conditions/warranty of the hardware and software.
- The validity of the license of the software and equipment that are presently available in the Lab.

The Details of Our Existing Infrastructure are mentioned in Appendix - 1A

Our existing infrastructure available in the Department does not allow complete investigation solving capabilities. Moreover, some of the tools need to be renewed in order to put them in operation and usage. Below are some of the limitations for existing tools that the department currently has:

Current Limitations:

- Expired licenses to handle the collections, processing or reporting using of Encase, Write Blocker and other tools.

- Constraint in hi speed data transfer during the process of collections and processing during investigations
- Obsolescence of existing Tools and need for upgradation
- Lack of trained resources for performing investigations

Bidders should evaluate the existing tools and suggest measures in order to utilize the same effectively for the investigation process of the department and the Bidders may also suggest any opportunity of upgradation of existing Tools and in addition the Bidders may also suggest any additional tools for computer forensics lab that need to be procured for the lab operationalization within the scope determined and within the Bid value. The bidder should perform the evaluation for at least one month.

Bidder should advise and suggest data analytics infrastructure and deploy the resource to build the frameworks and make it operational. And bidder should train our resources on performing forensic investigation using the enhanced infrastructure at the lab.

4. Below are the services the successful bidder shall carry out (Indicative, Bidder may also suggest more Tools/Services within the Bid Value):

4.1 The bidder shall deploy Digital forensic investigation tools and technologies to perform disk (including Computer/Laptop/Server/external storage drives) forensic examination with hashing, bypass the anti-forensic obstacles, deep scan, data imaging and physical & logical data extraction, data indexing, and finding ease related artifact etc.

4.2 The bidder shall deploy forensic examination tools and technologies for collecting digital evidence from the content of the disk storage media depending upon the nature of the case being examined. This involves searching for keywords, metadata, picture analysis, timeline analysis, registry analysis, hidden data extraction, mailbox analysis, database analysis, cookies analysis, temporary and Internet history files analysis, executable files extraction & analysis, volatile memory live extraction & analysis, recovery of deleted items and analysis, data carving and analysis, format recovery and analysis, partition recovery and Analysis, any other related analytics. The bidder shall provide file analysis capabilities related to NTFS, FAT, EXT, and HFS and such other related file formats.

4.3 The bidder shall also deploy tools and technologies related to Forensic investigation with deep registry analysis, shadow file analysis, search methods - active files, deleted files, slack space, Unallocated space, memory file, Hibernation file, page file, Metadata, registry, Data hiding techniques-Ghosting, file extension changing, encryption, steganography, password protection, Data Carving-file signatures, search-active files, deleted files, slack space, Unallocated space, memory file, Hibernation file, page file, Metadata, registry, Data hiding analysis—

Ghosting, Hashing and Authentication analysis and other necessary analysis if any for unearthing the tax evasion.

4.4 Mobile Forensic Service:

The successful bidder shall deploy Mobile Forensic Examination tools and technologies suitable for android/blackberry/windows/ios devices to perform hashing, bypass the anti—forensic obstacles, decryption, deep scan, data imaging, Physical and Logical data extraction, Data Indexing, Data Carving, Recovery & Analysis, finding the Call Logs, SMS, MMS, Image, Audio, Video, Web, Email, Instant Message/Chat, Web Browsing History, System Logs, Volatile Memory, Cookies, File Documents, Databases, Executable Files,

4.5 Database Forensics:

The successful bidder shall deploy tools and technologies to perform data extraction from all major ERP systems—including but not limited to Common ERPs - SAP, ORACLE, MS Dynamics, Sage, Tally etc. Other Customised ERPs - Netsuite, SYSPRO, Epicor, Deskera, Brightpearl, Dolibarr, WP, Marg, MMI Xpert, Ramco, LOGIC, Strategic, Ray Tech, CAMS, Expand, CONCUR, Pharmsoft, CirroLogix, Elite, Integra, Next, Builder MAX, Exuberant, Knowit, ZipERP, Reach, Navision, PACT, ERPNext etc.)

5. From the Retrieved Data the following Indicative items may be given main focus for Data Extraction/Analysis /Reporting

Reverse Charge Violation

Tax on Exempt goods as per GST

Receivable Write-offs

Tax to an invalid GST Number

Large number of dealers registered at one address

Identification of duplicate dealers, related parties etc.

Insufficient/Invalid Dealer or Payer information

Fraudulent E-waybills (duplicates, no cross reference etc.)

Employee and Dealer Collusion and Conflict of Interest

Fictitious payments

Identification of discrepancies in declaration through cross-referencing

Cross referencing with Government (TINXSYS, PEP Lists) or third party data sources

Missing information in the GST filing (for one year can be miss, for 2 years can be red flag)

Dealers showing business with no/ incorrect PAN, TIN, GSTIN etc.

Frequent change in the auditors

Frequent change in the accounting periods

Year on Year significant variation in the Liquidity, Capital structure / Leverage ratio and Profitability ratios

Sales more than production/dispatch capacity

Sales to parties with common directors/promoters/key shareholder

Since GST is implemented only two years back, the fraud pattern and nature of tax evasion could not be determined now. The Bidder may mention other type of items where possible tax evasion could happen and mitigation steps through the Tools.

6. For the services described in 4.1, 4.2, 4.3, 4.4 and 4.5 the bidder shall ensure proper evidence management

6.1 The bidder shall ensure that the recovery of data / information through the tools and technologies deployed by them should comply with the due laws, legal provisions and other rules and regulations of the Government of Tamil Nadu / Government of India. The Bidder should educate the department / the officials in proper maintaining of the Chain of Custody (CoC) of all the data/information/evidence recovered using the tools and technologies deployed by them and manner in which it is collected. In order to maintain the integrity, the evidence recovery, collection methods, management of data should be in the manner consistent to maintain preservation and protection of data and evidence in its original form such that it may be admissible in the court of law.

6.2 The bidder shall make provision to maintain the evidence device database by the department with RFID/Barcode methods.

6.3 Analysis & Reporting:

Successful bidder shall deploy the necessary tools and technologies which shall enable the department and the officials to perform the acquisition/imaging, restoration & analysis of data during the inspection process. The analysis and reporting process and format should comply with the Standard operating Procedure of the Department and also shall comply with the legal requirement to preserve the legal sanctity of the data.

6.4 The Report after analysis shall categorize /group digital data as under:

Deleted data

Mails/Excel Files/Doc. Files/ PDF Files/Scan images.

Database files

Data files for TALLY or for any other accounting Software

Data hidden in unallocated sectors/Data hidden in pictures

Data related to sale/purchase or transfer of goods Intra State or Inter State

Data related to import or export in any form.

Records related to accounts maintained by the dealer or any other person in any format like "TALLY" "BUSY" or any other format including accounting record maintenance formats.

Non-deleted data

Mails/Excel Files/Doc. Files/PDF Files/Scan images etc.

Data base files

Data files for TALLY or any other accounting Software
Data hidden in unallocated sectors/ Data hidden in pictures.
Data related to sale/purchase or transfer of goods intra state or inter State.
Data related of import or export in any form.
Records related to accounts maintained by the dealer or any other person in any format like “TALLY” “BUSY” or any other format of similar nature.

6.5 Reports

Analysis report shall also specify the location of files. The Report should be customizable by the Department.

The Tools and Technologies shall also analyze and submit a separate report regarding data contained in tablets, mobiles phones and remote devices and any other devices.

The Report shall include unstructured data if needed for investigation.

Summary Reports shall also be generated.

The Report should be free of irrelevant and redundant data.

The resource person should guide the Department in identification of data relevant to the Department.

The Reports may be in pdf, Excel, Word, XML, Json file formats or any other formats needed by the Department.

Tools and Technologies shall also be capable of assisting the investigation officers in password breaking & Text Search.

6.6 Additional Requirements:

Deployment of a resource person onsite:

The successful bidder shall deploy a resource person initially for a period of three years (may be extended by the department, if necessary on mutual agreement) in assisting the department on demand which includes accompanying the Intelligence officials during inspection for onsite acquisition/Imaging of digital data.

The resource person shall use only the forensic tools that are available with the department after up gradation and enhancement.

The resource person deployed by the successful bidder shall provide the necessary training to the department officials in respect of utilization of forensic tools and technologies by the bidder.

In addition the resource person shall transfer all the necessary knowledge to the department officials in respect of the process of forensic analysis of data.

The Bidder as well as Resource Person should sign Non-Disclosure Agreement.

The Resource Person shall be placed only after the approval of Department. The Department shall scrutinize the quality of the person. The Department has the power to withdraw the resource person if found inefficient.

Qualification/skill requirements of resources personnel:

The deployed resource person should possess minimum of following skill sets:

Knowledge in Forensic Technology

Experience of managing large scale digital evidence media.

Experience in digital device data presentation, acquisition, analysis and documentation

Experience in comprehensive knowledge on System, Mobile Forensics, Internet Forensics, Cloud Forensics, CC Footage/AV Forensics, Database Forensics, Network Forensics, Malware Forensics, Steganography and Crypto Forensics, Memory Forensics, UAV Forensics and /or other variety of Forensic formats.

Experience in in-depth practical knowledge on Disk Forensics with multiple disk forensic enterprise and open source tools

Experience in generating the forensic document for case investigation

Experience in Data Recovery and Password breaking/ encryption handling on computer systems

Comprehensive knowledge on forensic digital device data preservation, acquisition, analysis and documentation.

Experience in digital device data presentation, acquisition, analysis and documentation.

6.7 Unethical usage of enforcement data:

The deployed resource person or successful bidder shall not make any copy of the data held by the Intelligence Team in any form.

The deployed resource person or successful bidder shall not hold the data of the Intelligence Team with them independently at any point of time. Such possession will tantamount to unethical usage whether actually used or not.

If the successful bidder or deployed resource person misuse the data or indulge into unethical use of data or cause a deliberate act of omission or commission, they shall be liable for prosecution under relevant Acts in addition to cancellation of the contract. Further, they may be blacklisted from providing services to the Tamil Nadu Commercial Taxes Department. The clauses regarding unethical usage of data is very important and may be noted by the successful bidder/ deployed resource person with due care, as the sensitivity of the data is important to the Department.

Appendix - IA

Our Existing Infrastructure for Computer Forensic

Part of Forensic lab built, the Department in 2014 has purchased below equipment for utilizing them on investigations. Following are the Hardware and Software Items with quantity which is currently available with Department in their lab.

List of Forensic hardware equipment Items:

Hardware imaging tools – Tableau TD2 1.2 Duplicator Kit (4)
Encase live Forensic Imager (1)
Write Blocker with SATA / IDE / SCSI / USB write blocking Kit (1)
Forensic Workstation (1)
Desktop – HP Model Pro 6200, Intel i5, 2GB DDR3 RAM (1)
Laptop – HP Model Pro Book – 4430s – Intel Core i5, 4GB DDR3 RAM (1)
5 KVA Numeric UPS with 12V & 100 Ah 10Nos. Exide Battery (1)
Seagate 500 GB External HDD for Backup purpose (10)

List of Forensic software items:

Encase Forensic Digital Analysis Software – Version – 7.0 (1)
Password Cracking Tool or MS Office – Password (1)
Password Cracking Tool for Tally Software – PRTK (1)
Password Cracking Tool for Open Office software – Passware (1)
Windows 7.0 Profession – 64 Bit OS Software – 1 CD (1)

Our Technical specification of server/workstation

(RACK MOUNT SERVER-2P)- Server having two no's of x86 64-bit processor (Intel Xeon E5-2620 v4)
64 GB DDRIII expandable to 256 GB
Integrated Graphics Controller
SAS RAID Controller supporting RAID 0, 1 and 5 with 1 GB cache
3*600 GB SAS Hot Swap HDD (10K or higher RPM)
Dual 10Gbps and Dual 1 Gbps Network port
DVD ROM Drive
2U Rack Mount server chassis having redundant hot swappable power supply with 8 hot swap drive bays

Indicative list of Proposed equipment and Infrastructure:-

Table 1

Bill of Material and Cost

Sl.No.	Abstract - Bill of Material	Cost	GST	Total
1.	Server -1			
2.	Operating System & Licenses for Server and 5 Desktops (Desktops will be provided by Department)			
3.	Data Recovery Software (Bidder may quote suitable Software) indicative configurations are below:			
	Stellar Related Products			
	Encase related Products			
4.	Networking Components			
5.	Manpower Charges for three years per person			

Table 2
Server Configuration (Minimum Configuration)

Processor: Intel® Xeon® Silver 4110 Processor (11M Cache, 2.10 GHz)
RAM: 8x32GB RDIMM, 2666MT/s, Dual Rank.
HDD: 2x1.92TB SSD SATA Read Intensive 6Gbps 512e 2.5in Hot-plug, 3.5in HYB CARR S4510 Drive, 1 DWPD, 3504 TBW, CK.
RAID Controller: 0,1,5 (H730p) + 2GB cache.
DVD Writer
Power Supply: 2XRPS inbuilt (750W).
Warranty: 3 Yrs. Pro-Support & Mission Critical 24x7, 4 hr. On-site.

Table 3

Data Recovery Software (Bidder may quote suitable Software, indicative configurations are below)

Stellar Tools

DESCRIPTION
STELLAR DATA RECOVERY TOOLS:
Stellar Toolkit for Data Recovery - Technician –to be recovered data from Windows, Mac & Linux.
Stellar Toolkit for File Repair - Technician - repair corrupted MS Office & ZIP files.
Stellar Toolkit for Outlook – Technician - repair corrupted Outlook files.
Stellar Toolkit for Exchange – Technician – repairs corrupted EDB files, extracts inaccessible mailboxes from EDB and / or BKF (Exchange Backup Files), OST to PST conversion and reset Windows Server Password Recovery.
Stellar Toolkit for MS SQL – Technician –recover and extract MS SQL database from corrupted SQL server.

Or

Encase Tools

Sl. No	Device	Tool
1	Hardware	Tableau TX1
2	Hardware	Tableau T35u
3	Software	Encase
4	Software	OS Forensics
5	Software	Cellebrite
6	Software	Axiom

**Table 4
UPS and Batteries**

Sl. No:	DESCRIPTION
1.	COMPACT UPS: ENTERPRISE SERIES: PARALLEL REDUNDANCY SYSTEM (PRS) MODE: # 10 KVA. # Floor Mountable. # High Frequency On-Line UPS. # Double Conversion On-Line. # True Sign-Wave Output. # DC BREAKER # SNMP Card. # One Year Warranty. # Electrical Cablings.
2.	SMF BATTERIES: # 12V 100AH x 32. # 2 Year Warranty. # Suitable Rack.
	TOTAL