THE ADDITIONAL DIRECTOR GENERAL OF POLICE
ECONOMIC OFFENCE WING
WORLD TRADE CENER CUFFE PARADE
MUMBAI 400 001

महाराष्ट्र पोलीस
सद्रक्षणाय खलनिग्रहणाय

TENDER PUBLICATION NOTICE

The Additional Director General of Police, Economic Offence Wing Invites proposal from reputed and experienced Audit Firms to participate in the competitive bidding process of following e-Tenders :-

Sr No.	Item Description	Tender ID	Deadline
1	2	3	4
1	Invitation for Proposal For Empanelment of Firms to take up Assignments Relating to Forensic Audit	2024_DGPMU_1077151_1	14/11/2025
2	Invitation for Proposal For Empanelment of Firms to take up Assignments Relating to Digital Forensic Audit	2024_DGPMU_1077151_2	14/11/2025

Tender submission will be made online for detailed Tender Documents, interested bidders may kindly visit https://mahatenders.gov.in

Date :- २८/१०/२०२५
Place :- Mumbai

sd/-
(Deepak Deoraj)
Superintend of Police
For Additional Director General
of Police EOW

Invitation for Proposal

for

Empanelment to take up Assignments Relating to Forensic Audit

EoI No -

Issued By-

Principal Secretary (Special)

Home Department

Government of Maharashtra

2nd floor, Mantralaya,

Madam Cama Road, Hutatma Rajguru Chowk,

Mumbai 400032

2. Scope of Work

The Home Department, Government of Maharashtra is the principal department responsible for law enforcement and maintenance of law & order. In order to perform its functions, Home Department works in sync with multiple stakeholders including Police Department, Prison Department, Home Guards & Civil Defense Department and Police Housing Corporation.

To assist in investigation of Economic Offences registered under the provisions of Maharashtra Protection of Interest of Depositor's Act. 1999, and other relevant statutes, if any, a need for hiring services of professionals such as Chartered Accountants, has been felt by the Home Department, Government of Maharashtra, particularly in the field of Forensic Audit. Therefore, it has been decided to engage services of professional firms providing forensic audit services on a case to case/ assignment basis:

i. **Forensic Audit:**

Work Content-

- Examine books of account and financial statements in documentary and/ or electronic formats.
- Examine any other documents/ electronic records relevant to the forensic audit.
- To determine whether accounting transactions are in consonance with various accounting, auditing and legal requirement

Capabilities Required-

Person taking up assignment should be capable of/ Should have knowledge of

- Collecting and collating large scale financial information in both electronic as well as documentary format.
- To interpret Civil and Criminal Acts such as Companies Act, Income Tax Act, SEBI Act, RBI Act. PMLA Act, FEMA and IPC, GST and other related Laws.
- Knowledge of various Stock and Commodity Market.
- Knowledge of forensic tool for performing analysis of high volume financial data.
- To understand the complexities of financial transactions such as overvaluation of assets, Stock Market malpractices (insider trading, rigging of stock prices etc.)

ii. **Report submission and expert evidence services:**

- Submit interim and final report pertaining to the forensic audit, along with the analysis/ interpretation of financial data.
- Depose as an Expert Witness, wherever necessary, to testify the evidence in the court of law or any Law enforcement agency.

Forensic Audit
Pre-Qualification Criteria for Level 1

Sr. No	Pre-Qualification criteria	Documents required substantiating pre-qualifying criteria
1	The Bidder shall be: 1. A company incorporated in india under the Companies Act, 2013 and subsequent amendments thereto or a partnership firm registered under LLP Act 2008 or Partnership firm registered under Indian Partnership Act 1932 and subsequent amendments thereto, Firm registered as LLP under LLP Act 2010 and shall have been in operation for at least the last 10 years. 2. Registered with GST Authorities 3. Should have a Valid PAN.	1. Certificate of incorporation/ registration certificate 2. Valid GST Certificate 3. Valid PAN 4. Firm Card in case of professionals
2	The Bidder having a full-fledged office with the ability to provide the requisite personnel in Maharashtra is mandatory.	1.Certified true copy of registered lease deed/sale deed etc. in name of the bidding entity (or any of its partners) clearly showing the address of the office of the bidding entity; and 2. Last 3 months telephone bills or electricity bills showing the office address of the bidding entity; or 3.Certificate of incorporation/ registration certificate showing the Maharashtra office address of the bidder
3	The Bidder's turnover from Consulting services in India should be Rupees 5 Crores or more in the last 03 financial years (FY 2021-22, 2022-23 and 2023-24)	Audited financial statements for the last 3 years FY 2021-22, 2022-23 and 2023-24
4	The applicant should have a professional turnover with at least 20% of average annual receipts derived from forensic investigation engagements in the last three financial years (FY 2021-22, 2022-23 and 2023-24) or The applicant completed at least 7 Assignment of forensic investigation in the last 03 financial years.	Certificate of self-Declaration from the of the Authorized Signatory clearly specifying the detail as required. Certificate of self-Declaration of the bidder along with name of client, project start date, duration and nature of project
5	The Bidder must be a practicing Chartered Accountant/ Cost Accountant firm or company, or	1.Profile of the firm covering all aspects of its areas of work, respective leaders for such

	LLP firm engaged in forensic Audit Review having at least 5 years of experience in providing Forensic services in India to Government departments and/or organizations.	areas, team of experts for such areas as well as their experience in the fields of forensic audit. The profile must be signed by the Managing Director (or equivalent ranking partner) stating that the facts mentioned in the profile are true and accurate. 2.Certificate of Incorporation from Register of Companies (ROC)/ Register of LLP/ Register of firms along with entire chain of Certificate of Incorporation documents (if applicable)
6	The Bidder should have completed at least 7 forensic investigation projects covering investigation projects covering financial frauds, cyber frauds, etc. for Government organization/ agencies (Departments /Semi Government/Autonomous Bodies/ PSUs / Development Authorities) and/ or PSU Banks in the last 03 financial years (FY 2021-22, 2022-23 and 2023-24)	Self-declaration of the bidder along with name of client, project start date, duration and nature of project work. Copy of work order/client certificate and of the following Certificate by the company Secretary. OR Certificate by a whole-time director of authorized signatory of the bidding organization
7	A) The Company should have 5 full-time Chartered Accountants or the firm should have at least 1 Chartered Accountant having relevant experience in Forensic Audit Services. B) The Company should have atleast 10 employees on rolls. C) The Company should have atleast 02 employees possessing Forensic auditor.	Self-declaration
8	The Bidder must not be blacklisted by any Government of India and/or any State Government and/or any state Government and /or any Central PSU in India for corrupt, fraudulent or any other unethical business practices as on the date of submission of the proposal.	Self-declaration
9	No disciplinary/ investigation proceedings should be pending against the Director/ proprietor/ partner by any Institute or by any investigating Agency	Self-declaration
10	No criminal case pending against any court of law against the firm and/ or its partners	Self-declaration
11	The Bidder or any Director/ partner of the company / Firm in	Self-declaration

	discharge of his/ her work should not been debarred by the ICAI institute or been disqualified by any other regulatory authority/ Court	
12	The Company/ Firm should have a valid GST registration in India.	Valid GST Registration in India & Copy of PAN Card.
13	As on date of Submission of the proposal, the bidder should not be involved in any conflict of interest situation specified in RFP	Undertaking by the authorized signatory as per prescribed format.

Forensic Audit
Pre-Qualification Criteria for Level 2

Sr. No	Pre-Qualification criteria	Documents required substantiating pre-qualifying criteria
1	The Bidder shall be: 1. A company incorporated in india under the Companies Act, 2013 and subsequent amendments thereto or a partnership firm registered under LLP Act 2008 or Partnership firm registered under Indian Partnership Act 1932 and subsequent amendments thereto, Firm registered as LLP under LLP Act 2010 and shall have been in operation for at least the last 10 years. 2. Registered with GST Authorities 3. Should have a Valid PAN.	1. Certificate of incorporation/ registration certificate 2. Valid GST Certificate 3. Valid PAN 4. Firm Card in case of professionals
2	The Bidder having a full-fledged office with the ability to provide the requisite personnel in Maharashtra is mandatory.	1. Certified true copy of registered lease deed/sale deed etc. in name of the bidding entity (or any of its partners) clearly showing the address of the office of the bidding entity; and 2. Last 3 months telephone bills or electricity bills showing the office address of the bidding entity; or 3.Certificate of incorporation/ registration certificate showing the Maharashtra office address of the bidder
3	The Bidder's turnover from Consulting services in India should be Rupees 2 Crores or more in the last 03 financial years (FY 2021-22, 2022-23 and 2023-24)	Audited financial statements for the last 3 years FY 2021-22, 2022-23 and 2023-24
4	The applicant should have a professional turnover with at least 20% of average annual receipts derived from forensic investigation engagements in the last three financial years (FY 2021-22, 2022-23 and 2023-24) or The applicant completed at least 5 Assignment of forensic investigation in the last three financial years	Certificate of self-Declaration from the of the Authorized Signatory clearly specifying the detail as required. Certificate of self-Declaration of the bidder along with name of client, project start date, duration and nature of project
5	The Bidder must be a practicing Chartered Accountant/ Cost Accountant firm or company, or LLP firm engaged in forensic Audit Review having at least 5	1.Profile of the firm covering all aspects of its areas of work, respective leaders for such areas, team of experts for such areas as well as their experience

	years of experience in providing Forensic services in India to Government departments and/or organizations.	in the fields of forensic audit. The profile must be signed by the Managing Director (or equivalent ranking partner) stating that the facts mentioned in the profile are true and accurate. 2.Certificate of Incorporation from Register of Companies (ROC)/ Register of LLP/ Register of firms along with entire chain of Certificate of Incorporation documents (if applicable)
6	The Bidder should have completed at least 5 forensic investigation projects covering investigation projects covering financial frauds, cyber frauds, etc. for Government organization/ agencies (Departments /Semi Government/Autonomous Bodies/ PSUs / Development Authorities) and/ or PSU Banks in FY in the last 03 financial years (FY 2021-22, 2022-23 and 2023-24)	Self-declaration of the bidder along with name of client, project start date, duration and nature of project work. Copy of work order/client certificate and of the following Certificate by the company Secretary. OR Certificate by a whole-time director of authorized signatory of the bidding organization
7	A) The Company should have 3 full-time Chartered Accountants or the firm should have at least 1 Chartered Accountant having relevant experience in Forensic Audit Services. B) The Company should have atleast 7 employees on rolls. C) The Company should have atleast 02 employees possessing Forensic auditor.	Self-declaration
8	The Bidder must not be blacklisted by any Government of India and/or any State Government and/or any state Government and /or any Central PSU in India for corrupt, fraudulent or any other unethical business practices as on the date of submission of the proposal.	Self-declaration
9	No disciplinary/ investigation proceedings should be pending against the Director/ proprietor/ partner by any Institute or by any investigating Agency	Self-declaration
10	No criminal case pending against any court of law against the firm and/ or its partners	Self-declaration
11	The Bidder or any Director/ partner of the company / Finn in discharge of his/ her work should not been debarred by the ICAI institute or been disqualified by	Self-declaration

	any other regulatory authority/ Court	
12	The Company/ Firm should have a valid GST registration in India.	Valid GST Registration in India & Copy of PAN Card.
13	As on date of Submission of the proposal, the bidder should not be involved in any conflict of interest situation specified in RFP.	Undertaking by the authorized signatory as per prescribed format.

Forensic Audit
Pre-Qualification Criteria for Level 3

Sr. No	Pre-Qualification criteria	Documents required substantiating pre-qualifying criteria
1	The Bidder shall be: 1. A company incorporated in india under the Companies Act, 2013 and subsequent amendments thereto or a partnership firm registered under LLP Act 2008 or Partnership firm registered under Indian Partnership Act 1932 and subsequent amendments thereto, Firm registered as LLP under LLP Act 2010 and shall have been in operation for at least the last 10 years. 2. Registered with GST Authorities 3. Should have a Valid PAN.	1. Certificate of incorporation/ registration certificate 2. Valid GST Certificate 3. Valid PAN 4. Firm Card in case of professionals
2	The Bidder having a full-fledged office with the ability to provide the requisite personnel in Maharashtra is mandatory.	1. Certified true copy of registered lease deed/sale deed etc. in name of the bidding entity (or any of its partners) clearly showing the address of the office of the bidding entity; and 2. Last 3 months telephone bills or electricity bills showing the office address of the bidding entity; or 3.Certificate of incorporation/ registration certificate showing the Maharashtra office address of the bidder
3	The Bidder's turnover from Consulting services in India should be Rupees 1 Crores or more in the last 03 financial years (FY FY 2021-22, 2022-23 and 2023-24)	Audited financial statements for the last 3 years FY FY 2021-22, 2022-23 and 2023-24.
4	The applicant should have a professional turnover with at least 20% of average annual receipts derived from forensic investigation engagements in the last three financial years (FY FY 2021-22, 2022-23 and 2023-24) or The applicant completed at least 3 Assignment of forensic investigation in the last 03 financial years.	Certificate of self-Declaration from the of the Authorized Signatory clearly specifying the detail as required. Certificate of self-Declaration of the bidder along with name of client, project start date, duration and nature of project
5	The Bidder must be a practicing Chartered Accountant/ Cost Accountant firm or company, or LLP firm engaged in forensic	1.Profile of the firm covering all aspects of its areas of work, respective leaders for such areas, team of experts for such

	Audit Review having at least 5 years of experience in providing Forensic services in India to Government departments and/or organizations.	areas as well as their experience in the fields of forensic audit. The profile must be signed by the Managing Director (or equivalent ranking partner) stating that the facts mentioned in the profile are true and accurate. 2.Certificate of Incorporation from Register of Companies (ROC)/ Register of LLP/ Register of firms along with entire chain of Certificate of Incorporation documents (if applicable)
6	The Bidder should have completed at least 3 forensic investigation projects covering investigation projects covering financial frauds, cyber frauds, etc. for Government organization/ agencies (Departments /Semi Government/Autonomous Bodies/ PSUs / Development Authorities) and/ or PSU Banks in the last 03 financial years (FY FY 2021-22, 2022-23 and 2023-24).	Self-declaration of the bidder along with name of client, project start date, duration and nature of project work. Copy of work order/client certificate and of the following Certificate by the company Secretary. OR Certificate by a whole-time director of authorized signatory of the bidding organization
7	A) The Company should have 2 full-time Chartered Accountants or the firm should have at least 1 Chartered Accountant having relevant experience in Forensic Audit Services. B) The Company should have 5 employees on rolls. C) The Company should have atleast 02 employees possessing Forensic auditor.	Self-declaration
8	The Bidder must not be blacklisted by any Government of India and/or any State Government and/or any state Government and /or any Central PSU in India for corrupt, fraudulent or any other unethical business practices as on the date of submission of the proposal.	Self-declaration
9	No disciplinary/ investigation proceedings should be pending against the Director/ proprietor/ partner by any Institute or by any investigating Agency	Self-declaration
10	No criminal case pending against any court of law against the firm and/ or its partners	Self-declaration
11	The Bidder or any Director/ partner of the company / Finn in discharge of his/ her work should not been debarred by the ICAI	Self-declaration

	institute or been disqualified by any other regulatory authority/ Court	
12	The Company/ Firm should have a valid GST registration in India.	Valid GST Registration in India & Copy of PAN Card.
13	As on date of Submission of the proposal, the bidder should not be involved in any conflict of interest situation specified in RFP	Undertaking by the authorized signatory as per prescribed format.

4. Instructions to Bidder

4.1 **Completeness of Proposal –**

Bidders are advised to study all instructions, forms, terms, requirements and other information in this document carefully. Submission of bid shall be deemed to have been done after careful study and examination of this document with full understanding of its implications. Response to this document should be full and complete in all respects. Failure to furnish all information required, submission of a proposal not substantially responsive in every respect will be at the bidder's risk and may result in rejection of the bid.

4.2 **Home Department's right to terminate the Process-**

Home Department may terminate the empanelment process at any time and without assigning any reason. Home Department makes no commitments, express or implied, that this process will result in a business transaction with anyone. This EOI does not constitute an offer by Home Department.

4.3 Submissions of proposal –

Interested Bidders should submit their proposals in the prescribed format with supporting documents (signed by authorized signatory along with seal of Audit firm on each page), **via email at adg.eowms@mahapolice.gov.in** or The last date of submission shall be on or before **14/11/2025** upto 17.30 hours.

Home Department will not accept submission of a proposal in any manner other than that specified in this Document. Proposals submitted in any other manner shall be treated as defective, invalid and rejected. Proposals must be direct, concise, and complete.

4.4 **Language of Proposal –**

Language of proposal shall be English. If any supporting documents submitted are in any language other than English, translation of the same in English language is to be duly attested by the bidder.

4.5 **Evaluation Process –**

Home Department shall appoint a Proposal Evaluation Committee (PEC) to scrutinize and evaluate bids received. PEC will examine the bids to determine whether they are complete, response and whether the bid format confirms to the Demand for Proposal requirements. Home Department may waive any informality or nonconformity in a Bid which does not constitute a material deviation. According to Home Department. Home Department reserves the right to modify the evaluation process at any time during the Proposal Evaluation process, without assigning any reason, whatsoever, and without any requirement of intimating the bidder of any such change. The decision of empanelment of the firm shall be taken by the above committee on a comparative assessment of the applications received and if necessary through an interaction with the partners of the firm.

4.6 **Empanelment Period –**

Empanelment will be valid for 3 years. The period can be extended further for a period of one year subject to satisfactory performance (extendable upto 5 years or upto the period of logical conclusion of the case. whichever is later/ matter being allotted to the firm) from the date of announcement of empanelled bidders. Home Department reserves the right to remove one or more empanelled audit firm in case required.

4.7 **Notification of empanelment-**

The Home Department will notify the successful bidder through the email or will issue a letter.

4.8 **Home Department's Right to Accept/Reject any or all Proposals-**

Home Department reserves the right to accept or reject any proposal, and to annul the bidding process and reject all bids at any time prior to empanelment. without thereby incurring any liability to the affected bidder or bidders or any obligation to inform the affected bidder or bidders of the grounds for Home Department's action.

4.9 **Non-Material Non-Conformities-**

Provided that a bid is substantially responsive. Home Department may waive any non- conformity in the bid that does not constitute a material deviation, reservation or omission. Home Department may request that the Bidder submit necessary information or documentation, within a reasonable period of time, to rectify non-material non-conformities in the bid related to documentation requirements.

4.10 **Selection Criteria for the actual assignment of work-**

Empanelled entity will be eligible to receive assignments from Home Department or its respective agencies. The Department/Agency may seek additional information from empanelled entities before assigning any work. Generally, a limited tender (with detailed scope of work), restricted to empanelled firms, shall be floated. Assignment of work would be generally based on the techno-commercial evaluation for the specific assignment. Home Department will have the right to give work to any entity outside the empanelled entities if deemed appropriate. Decision of the Department /Agency regarding assignment of work to empanelled entities shall be final.

4.11 **Payment of fees** –

While fixing the quantum of fees for an assignment, the least quoted rate on the basis of per device and / or data size and / or per assignment in the proposal would be given preference from the selected bidder.

4.12 **Other Formalities-**

The empanelled professional Firms will be assigned work on a case to case basis. They will be required to enter into a contract which would, apart from other terms and conditions also include confidentiality clause as well as clause to protect disclosure/utilization of information/processes/ data etc. collected / obtained during the engagement. The norms for secrecy will be as per Section 3& 4 of the Official Secret Act, 1923. A declaration of Undertaking as per Annexure IV has to be signed by the firm.

Annexure I: EoI Application Form

Name of the firm	
Address of the Firm	
Contact No.	
Email	
PAN /TAN No	
Date of which the firm is in Practice	
Details of branches, if any (No. of branches with addresses and brief profile of each branch)	
Total amount of professional receipts for last 3 years: 2021-22 2022-23 2023-24	
Taxable Income for last 3 years: 2021-22 2022-23 2023-24	
No. of employees having experience in performing Forensics Auditors on the firm's pay roll.	
Details of experience such as number of years of experience in performing assignments in Forensic Audit.	
Details of empanelment (if any) with the any Government departments/ PSUs/ Autonomous Bodies	
Number of engagements performed in the field of Forensics for Government departments /PSUs/Autonomous Bodies/ Others and PSU Banks.	

Annexure II - Undertaking

We the following partners of ___________hereby jointly and severally verify and declare:

That the particulars given above are correct and further recognize that if any of the statements made therein or the information so furnished in the application form is not correct or false or suppression of material information will disqualify the firm from empanelment.

That the firm or any partner of the firm in discharge of his/her work has neither been debarred nor been disqualified by any other Regulatory Body /Court

S. No.	Name of the Partner	Membership No.	Signature
1			
2			
3			
4			
5			
6			

Annexure III: DECLARATION OF FIDELITY AND SECRECY

1.	I, ...(Name).........(designation in the firm) of the ……… (name of the Firm), do hereby declare that I am duly authorized by the ....(Firm) to make this declaration, and further declare that…………(Firm) will truly, faithfully and to the best of skill and ability execute and perform the duties with due diligence required/desired of the ......(name of the firm), in connection with RC/PE...... .
2.	I, ...(Name), on behalf of the ....(Name of the Firm), further declare that the........ (Name of the Firm), will follow all the rules and regulations of the Home Department Government of Maharashtra, which are in force during the period of his assignment. The (Name of the Firm), will discharge the duties with utmost honesty and sincerity and in case the (Name of the Firm), or any person associated with the firm is found to be performing duties not satisfactorily or found working in conflict with the interest of Home Department, Government of Maharashtra or any of its field office therefore, the services of the………(Name of the Firm), shall be discontinued by terminating the contract without assigning reason.
3.	I, ...(Name), on behalf of the……….(Name of the Firm), further declare that during the period of assignment with Home Department, Government of Maharashtra, it is, likely that…….(Name of the Firm) may come across certain information of important of secret nature. The (Name of the Firm) shall, therefore, be subjected to the provisions of the Indian Official Secrets Act, 1923, not only during the period of the assignment but also thereafter. More particularly, the (Name of the Firm), will not divulge any information gathered by it during the period of his assignment to anyone who is not authorized specifically by Home Department to know/have the same. Further……(Name of the Firm) shall not, except with the previous sanction of the Home Department, Government of Maharashtra or in the Bonafide of his duties, publish a book or a compilation of articles or participate in a radio broadcast or contribute an article or write a letter to any newspaper or periodical, either in his own name or anonymously or pseudonymously in the name of the any other person, in such book, article, broadcast or letter.
	For an on behalf of (Name of firm) Place Date :

Invitation for Proposal

For

Empanelment to take up Assignments Relating to Digital Forensic Audit

EoI No -

Issued By-

Principal Secretary (Special)

Home Department

Government of Maharashtra

2nd floor, Mantralaya,

Madam Cama Road, Hutatma Rajguru Chowk,

Mumbai 400032

2. SCOPE OF WORK

The Home Department, Government of Maharashtra is the principal department responsible for law enforcement and maintenance of law & order. In order to perform its functions, Home Department works in sync with multiple stakeholders including Police Department, Prison Department. Home Guards & Civil Defence Department and Police Housing Corporation

To assist in investigation of Economic offences registered under the provisions of Maharashtra Protection of Interest of Depositor's Act 1999, and other relevant statutes, if any, a need for hiring services of professionals such as Chartered Accountants, has been felt by the Home Department, Government of Maharashtra, particularly in the field of Forensic Audit. Therefore, it has been decided to engage services of professional firms providing forensic audit service on a case to case/assignment basis:

Scope of Digital Evidence Recovery (DER) and Analysis/Digital Forensic Audit:

- Conduct Digital Evidence Recovery (DER) including forensic imaging, processing, and analysis of computer systems and communication devices. This includes, but is not limited to, hard drives, floppy diskettes, CDs, PDAs, mobile phones, GPS, and all tape formats.
- Prepare digital media for imaging by ensuring data integrity and provide technical assistance on digital evidence matters.
- Create a forensically sound duplicate of evidence for data recovery ai1d analysis processes.
- Maintain data integrity, chain of custody, and documentation for digital evidence.
- Preserve and analyse digital evidence in a forensically secure and legally sound manner.
- Perform memory dump analysis and log analysis
- Perform metadata extraction & analysis.
- Perform File system and network forensics
- Examine file systems and Perform OS artefact analysis using industry-standard tools.
- Perform e-mail analysis for both on-premises and cloud hosted solutions
- Perform mobile phone data extraction and data retrieval from other digital storage devices.
- Analyse Dark web content for Cyber Threat Intelligence and analysis.
- Perform cloud forensics.
- Conduct log file analysis to assist in network intrusion cases.
- Conduct web browser artefact analysis
- Perform crypto-currency related forensic analysis and malware analysis.
- Provide digital evidence recovery triage during incident response for cyber incidents.
- Perform dynamic analysis, file signature analysis, hash comparison and timeline analysis
- Assist in real-tin1e cyber defence incident handling and static media analysis.
- Provide a technical summary of findings and ensure the chain of custody is followed for all digital media acquired.
- Provide support for real-time cyber defence incident handling tasks such as forensic collections, intrusion correlation and tracking, threat analysis, and direct system remediation to suppon deployable Incident Response Teams (IRIS).
- Provide technical expertise and liaison for cyber incidents.
- Use globally approved tools for all forensic procedures.
- Submit final forensic report to the respective department with accurate findings.

Report Submission and Digital Forensic Examiner Services:

- Generate report pertaining to the aforesaid work procedures and Submit final forensic report to the respective department with accurate findings along with conclusive statement and relevant questions to be asked to accused.
- To ascertain total amount collected by accused from the complainant.
- To find out money trail or transfer of funds of aforesaid accused and their financial establishment.
- To find out end beneficiary of the crime proceeds.
- To find out traces of amount accepted by the accused from the complainant in cash component.
- To ascertain movable/ immovable properties and any large other assets created out of these funds or any large expenditure incurred out of this.
- To ascertain role of beneficiary subsidiary Companies/ Firm and find out if any transaction with these companies/Finn, that is purpose, loans and advances or expenses on their behalf are legitimate or cases of diversion/ misappropriation of fund.
- To find out benami properties.
- To find out illegal transfer of investment amount to third parties with special attention to overseas transferred if any foreign remittances.
- Document and submit analysis/opinion pertaining to the same.
- Depose as a Digital Forensic Examiner, wherever necessary, to testify the evidence in the court of law or any Law enforcement agency.

Digital Forensic Auditor should at-least have knowledge of the following:

- Computer systems and their components, access control devices. network component. scanners, credit card skimmers, facsimile machines, global positioning systems, virtual machines, cloud storage, server systems etc.
- To retrieve data from crash servers, storage devices etc.
- To use latest forensic tools.
- Auditor should possess qualification as CHEI/CFE

3. Pre-Qualification Criteria (Level-I Evaluation)

Sr. No.	Specific Requirement	Documents Requirement
1	The Bidder shall be: 1. A company incorporated in india under the Companies Act, 2013 and subsequent amendments thereto or a partnership firm registered under LLP Act 2008 or Partnership firm registered under Indian Partnership Act 1932 and subsequent amendments thereto, Firm registered as LLP under LLP Act 2010 and shall have been in operation for at least the last 10 years. 2. Registered with GST Authorities 3. Should have a Valid PAN.	1.Certificate of incorporation/ registration certificate 2. Valid GST Certificate 3. Valid PAN 4. Firm Card in case of professionals
2	The Applicant's average professional receipts/ annual turnover from forensic investigation engagements should be Rupees 3 crore or more in the last 03 financial years (FY 2021-22, 2022-23 and 2023-24)	Audited financial statements for the last 3 years (FY 2021-22, 2022-23 and 2023-24
3	The net worth of the bidder should be positive for the last 3 financial years	Self Declaration
4	The Bidder must have undertaken at least 5 project having scope of work including Chartered Digital Evidence Recovery and Forensics/ Cyber Security/ Cyber Incident Response / Network Security in Central/ State Govt Organization /PSU/Public Listed Company with minimum project value of Rs. 3 crores in the last 03 years, as on the date of submission of this RFP	Self Declaration
5	Bidders should have min 05 years of experience in providing Digital Evidence Recovery and Forensics services, Cyber Security/Forensics services, cyber incident response services	Self Declaration
6	The bidder should have complete at least 5 Digital forensic investigation projects for Government organization / agencies (Department / Semi / Government / Autonomous Bodies/ PSUs / Development Authorities) and/or PSU Banks in the last 3 financial years. (FY 2021-22, 2022-23 and 2023-24)	Self-declaration of the bidder along with name of client, project start date, duration and nature of project work. Copy of work order/client certificate and of the following Certificate by the company Secretary. OR Certificate by a whole-time director of authorized signatory of the bidding organization.
7	A) The Company should have 5 full-time Chartered Accountants or the firm should have at least 1	Certificate from the HR head regarding the same along copy of valid certifications /degree

	Chartered Accountant having relevant experience in Forensic Audit Services. B) The Company should have atleast 10 employees on rolls. C) The Company should have atleast 02 employees possessing relevant certification.	certificates.
8	Bidder should have more than 2 years of experience in utilizing e-Discovery tools with one of Nuix/ Relativity/ Intella licenses already procured for last 2 years and being utilized by the bidder. The bidder should also have Encase/Magnet Axiom (HDD), cellebrite UFED/ Oxygen (Mobile) with Validities of 6 months	Copy of PO for the licenses utilized for last 2 years.
9	The bidder should not be under a declaration of ineligibility for corrupt and fraudulent practices issued by any Government m India. The bidder should not be Blacklisted by any Govt/PSU/BFSI/Telecom/ISP/or any local statutory body.	Self-declaration
10	The bidder should have an office at any district in Maharashtra. However, if the presence is not there in the state, bidder should give an undertaking for the establishment of an office, within one month of the award of the contract.	Relevant Documents supporting office addresses/ Undertaking.
11	No disciplinary/ investigation proceedings should be pending against the Director/ proprietor/ partner by any Institute or by any investigating Agency	Self-declaration
12	No criminal case pending against any court of law against the firm and/ or its partners	Self-declaration
13	The Bidder or any Director/ partner of the company / Finn in discharge of his/ her work should not been debarred by the ICAI institute or been disqualified by any other regulatory authority/ Court	Self-declaration
14	The Company/ Firm should have a valid GST registration in India.	Valid GST Registration in India & Copy of PAN Card.
15	As on date of Submission of the proposal, the bidder should not be involved in any conflict of interest situation specified in RFP	Undertaking by the authorized signatory as per prescribed format.

3. Pre-Qualification Criteria (Level-2 Evaluation)

Sr. No.	Specific Requirement	Documents Requirement
1	The Bidder shall be: 1. A company incorporated in india under the Companies Act, 2013 and subsequent amendments thereto or a partnership firm registered under LLP Act 2008 or Partnership firm registered under Indian Partnership Act 1932 and subsequent amendments thereto, Firm registered as LLP under LLP Act 2010 and shall have been in operation for at least the last 10 years. 2. Registered with GST Authorities 3. Should have a Valid PAN.	1.Certificate of incorporation/ registration certificate 2. Valid GST Certificate 3. Valid PAN 4. Firm Card in case of professionals
2	The Applicant's average professional receipts/ annual turnover from forensic investigation engagements should be Rupees 2 crore or more in the last 03 financial years (FY 2021-22, 2022-23 and 2023-24)	Audited financial statements for the last 3 years (FY 2021-22, 2022-23 and 2023-24)
3	The net worth of the bidder should be positive for the last 3 financial years	Self Declaration
4	The Bidder must have undertaken at least 3 project having scope of work including Chartered Digital Evidence Recovery and Forensics/ Cyber Security/ Cyber Incident Response / Network Security in Central/ State Govt Organization /PSU/Public Listed Company with minimum project value of Rs. 2 crores in the last 03 years, as on the date of submission of this RFP	Self Declaration
5	Bidders should have min 05 years of experience in providing Digital Evidence Recovery and Forensics services, Cyber Security/Forensics services, cyber incident response services	Self Declaration
6	The bidder should have complete at least 3 Digital forensic investigation projects for Government organization / agencies (Department / Semi / Government / Autonomous Bodies/ PSUs / Development Authorities) and/or PSU Banks in the last 3 financial years. (FY 2021-22, 2022-23 and 2023-24)	Self-declaration of the bidder along with name of client, project start date, duration and nature of project work. Copy of work order/client certificate and of the following Certificate by the company Secretary. OR Certificate by a whole-time director of authorized signatory of the bidding organization.
7	A) The Company should have 3 full-time Chartered Accountants or	Certificate from the HR head regarding the same along copy of

	the firm should have at least 1 Chartered Accountant having relevant experience in Digital Forensic Audit Services. B) The Company should have atleast 7 employees on rolls. C) The Company should have atleast 02 employees possessing relevant certification.	valid certifications /degree certificates.
8	Bidder should have more than 2 years of experience in utilizing e-Discovery tools with one of Nuix/ Relativity/ Intella licenses already procured for last 2 years and being utilized by the bidder. The bidder should also have Encase/Magnet Axiom (HDD), cellebrite UFED/ Oxygen (Mobile) with Validities of 6 months	Copy of PO for the licenses utilized for last 2 years.
9	The bidder should not be under a declaration of ineligibility for corrupt and fraudulent practices issued by any Government m India. The bidder should not be Blacklisted by anyGovt/PSU/BFSI/Telecom/ISP/or any local statutory body.	Self-declaration
10	The bidder should have an office at any district in Maharashtra. However, if the presence is not there in the state, bidder should give an undertaking for the establishment of an office, within one month of the award of the contract.	Relevant Documents supporting office addresses/ Undertaking.
11	No disciplinary/ investigation proceedings should be pending against the Director/ proprietor/ partner by any Institute or by any investigating Agency	Self-declaration
12	No criminal case pending against any court of law against the firm and/ or its partners	Self-declaration
13	The Bidder or any Director/ partner of the company / Finn in discharge of his/ her work should not been debarred by the ICAI institute or been disqualified by any other regulatory authority/ Court	Self-declaration
14	The Company/ Firm should have a valid GST registration in India.	Valid GST Registration in India & Copy of PAN Card.
15	As on date of Submission of the proposal, the bidder should not be involved in any conflict of interest situation specified in RFP	Undertaking by the authorized signatory as per prescribed format.

3. Pre-Qualification Criteria (Level-3 Evaluation)

Sr. No.	Specific Requirement	Documents Requirement
1	The Bidder shall be: 1. A company incorporated in india under the Companies Act, 2013 and subsequent amendments thereto or a partnership firm registered under LLP Act 2008 or Partnership firm registered under Indian Partnership Act 1932 and subsequent amendments thereto, Firm registered as LLP under LLP Act 2010 and shall have been in operation for at least the last 10 years. 2. Registered with GST Authorities 3. Should have a Valid PAN.	1.Certificate of incorporation/ registration certificate 2. Valid GST Certificate 3. Valid PAN 4. Firm Card in case of professionals
2	The Applicant's average professional receipts/ annual turnover from forensic investigation engagements should be Rupees 1 crore or more in the last 03 financial years (FY 2021-22, 2022-23 and 2023-24)	Audited financial statements for the last 3 years **(FY 2021-22, 2022-23 and 2023-24)**
3	The net worth of the bidder should be positive for the last 3 financial years	Self Declaration
4	The Bidder must have undertaken at least 2 project having scope of work including Chartered Digital Evidence Recovery and Forensics/ Cyber Security/ Cyber Incident Response / Network Security in Central/ State Govt Organization /PSU/Public Listed Company with minimum project value of Rs. 1 crore in the last 03 years, as on the date of submission of this RFP.	Self Declaration
5	Bidders should have min 05 years of experience in providing Digital Evidence Recovery and Forensics services, Cyber Security/Forensics services, cyber incident response services	Self Declaration
6	The bidder should have complete at least 2 Digital forensic investigation projects for Government organization / agencies (Department / Semi / Government / Autonomous Bodies/ PSUs / Development Authorities) and/or PSU Banks in the last 3 financial years. (FY 2021-22, 2022-23 and 2023-24)	Self-declaration of the bidder along with name of client, project start date, duration and nature of project work. Copy of work order/client certificate and of the following Certificate by the company Secretary. OR Certificate by a whole-time director of authorized signatory of the bidding organization.
7	A) The Company should have 2 full-time Chartered Accountants or the firm should have at least 1	Certificate from the HR head regarding the same along copy of valid certifications /degree

	Chartered Accountant having relevant experience in Digital Forensic Audit Services. B) The Company should have atleast 5 employees on rolls. C) The Company should have atleast 02 employees possessing relevant certification.	certificates.
8	Bidder should have more than 2 years of experience in utilizing e-Discovery tools with one of Nuix/ Relativity/ Intella licenses already procured for last 2 years and being utilized by the bidder. The bidder should also have Encase/Magnet Axiom (HDD), cellebrite UFED/ Oxygen (Mobile) with Validities of 6 months	Copy of PO for the licenses utilized for last 2 years.
9	The bidder should not be under a declaration of ineligibility for corrupt and fraudulent practices issued by any Government m India. The bidder should not be Blacklisted by anyGovt/PSU/BFSI/Telecom/ISP/or any local statutory body.	Self-declaration
10	The bidder should have an office at any district in Maharashtra. However, if the presence is not there in the state, bidder should give an undertaking for the establishment of an office, within one month of the award of the contract.	Relevant Documents supporting office addresses/ Undertaking.
11	No disciplinary/ investigation proceedings should be pending against the Director/ proprietor/ partner by any Institute or by any investigating Agency	Self-declaration
12	No criminal case pending against any court of law against the firm and/ or its partners	Self-declaration
13	The Bidder or any Director/ partner of the company / Finn in discharge of his/ her work should not been debarred by the ICAI institute or been disqualified by any other regulatory authority/ Court	Self-declaration
14	The Company/ Firm should have a valid GST registration in India.	Valid GST Registration in India & Copy of PAN Card.
15	As on date of Submission of the proposal, the bidder should not be involved in any conflict of interest situation specified in RFP	Undertaking by the authorized signatory as per prescribed format.

4. Instructions to Bidder-

4.1 Completeness of Proposal -

Bidders are advised to study all instructions, forms, terms, requirements and other information in this document carefully. Submission of bid shall be deemed to have been done after careful study and examination of this document with full understanding of its implications. Response to this document should be full and complete in all respects. Failure to furnish all information required, submission of a proposal not substantially responsive in every respect will be at the bidder's risk and may result in rejection of the bid.

4.2 Home Department's right to terminate the Process –

Home Department may terminate the empanelment process at any time and without assigning any reason. Home Department makes no commitments, express or implied, that this process will result in a business transaction with anyone. This EOI does not constitute an offer by Home Department.

4.3 Submissions of proposal-

Interested Bidders should submit their proposals in the prescribed format with supporting documents (signed by authorized signatory along with seal of Audit firm on each page), via email at adg.eowms@mahapolice.gov.in. The last date of submission shall be on or before 14/11/2025 upto 17.30 hours. Home Department will not accept submission of a proposal in any manner other than that specified in this Document. Proposals submitted in any other manner shall be treated as defective, invalid and rejected.

Proposals must be direct, concise, and complete.

4.4 Language of Proposal –

Language of proposal shall be English. If any supporting documents submitted are in any language other than English, translation of the same in English language is to be duly attested by the bidder.

4.5 Evaluation Process –

Home Department shall appoint a Proposal Evaluation Committee (PEC) to scrutinize and evaluate bids received. PEC will examine the bids to determine whether they are complete, response and whether the bid format confirms to the Demand for Proposal requirements. Home Department may waive any informality or nonconformity in a Bid which does not constitute a material deviation according to Home Department. Home Department reserves the right to modify the evaluation process at any time during the proposal Evaluation process, without assigning any reason, whatsoever, and without any requirement of intimating the bidder of any such change.

The decision of empanelment of the firm shall be taken by the above committee on a comparative assessment of the applications received and if necessary through an interaction with the partners of the firm.

4.6 Empanelment Period –

Empanelment will be valid for 3 years. The period can be extended further for a period of one year subject to satisfactory performance (extendable upto 5 years or upto the period of logical conclusion of the case, whichever is later/ matter being allotted to the firm) from the date of announcement of empanelled bidders. Home Department reserves the right to remove one or more empanelled audit firm in case required.

4.7 **Notification of empanelment –**

The Home Department will notify the successful bidder through the email or will issue a letter.

4.8 **Home Department's Right to Accept/Reject any or all Proposals –**

Home Department reserves the right to accept or reject any proposal, and to annul the bidding process and reject all bids at any time prior to empanelment, without thereby incurring any liability to the affected bidder or bidders or any obligation to inform the affected bidder or bidders of the grounds for Home Department's action.

4.9 **Non-Material Non-Conformities-**

Provided that a bid is substantially responsive, Home Department may waive any non- conformity in the bid that does not constitute a material deviation, reservation or omission. Home Department may request that the Bidder submit necessary information or documentation, within a reasonable period of time, to rectify non-material non- conformities in the bid related to documentation requirements.

4.10 **Selection Criteria for the actual assignment of work –**

Empanelled entity will be eligible to receive assignments from Home Department or its respective agencies. The Department/Agency may seek additional information from empanelled entities before assigning any work. Generally, a limited tender (with detailed scope of work), restricted to empanelled firms, shall be floated. Assignment of work would be generally based on the techno-commercial evaluation for the specific assignment. Home Department will have the right to give work to any entity outside the empanelled entities if deemed appropriate. Decision of the Department/Agency regarding assignment of work to empanelled entities shall be final.

4.11 Payment of fees:

While fixing the quantum of fees for an assignment, the least quoted rate on the basis of per device and / or data size and / or per assignment in the proposal would be given preference from the selected bidder.

4.12 Other Formalities:

The empanelled professional Firms will be assigned work on a case to case basis. They will be required to enter into a contract which would, apart from other terms and conditions also include confidentiality clause as well as clause to protect disclosure/utilization of information/processes/ data etc. collected / obtained during the engagement. The norms for secrecy will be as per Section 3& 4 of the Official Secret Act, 1923. A declaration of Undertaking as per Annexure IV has to be signed by the firm.

5. Annexures:-

Annexure I: EoI Application Form

Name of the firm	
Address of the Firm	
Contact No.	
Email	
PAN/TAN No.	
Date of which the firm is in Practice	
Details of branches, if any (No. of branches with addresses and brief profile of each branch)	
Total amount of professional receipts for last 3 years: 2021-22 2022-23 2023-24	
Taxable Income for last 3 years: 2021-22 2022-23 2023-24	
Please specify No. of License of Forensic Hardware and or Software required for Imaging/Acquisition, Analysis. Mobile Forensics and Password Cracking	
No. of employees having experience in performing Digital Forensics on the firm's pay roll.	
Details of experience such as number of years of experience in performing assignments in Digital Forensic.	
Details of empanelment (if any) with the any Government departments/J:>SUs/Autonomous Bodies	
Number of engagements performed in the field of Digital Forensics for Government departments / PSUs /Autonomous Bodies/ Others	

Annexure II: Undertaking

Undertaking

We the following partners of __________________ hereby jointly and severally verify and declare:

That the particulars given above are correct and further recognize that if any of the statements made therein or the information so furnished in the application form is not correct or false or suppression of material information will disqualify the firm from empanelment.

That the firm or any partner of the firm in discharge of his/her work has neither been debarred nor been disqualified by any other Regulatory Body /Court

S. No.	Name of the Partner	Membership No.	Signature
1			
2			
3			
4			
5			
6			

Annexure III : DECLARATION OF FIDELITY AND SECRECY

1.	I, ...(Name).........(designation in the firm) of the (name of the Firm), do hereby declare that I am duly authorized by the (Firm) to make this declaration, and further declare that ……………(Firm) will truly, faithfully and to the best of skill and ability execute and perform the duties with due diligence required/desired of the……….(name of the firm), in connection with RC/PE …………
2.	I, ...(Name) on behalf of the.......(Name of the Firm), further declare that the……......(Name of the Firm). will follow all the rules and regulations of the Home Department Government of Maharashtra, which are in force during the period of his assignment. The ………(Name of the Firm). will discharge the duties with utmost honesty and sincerity and in case the .... (Name of the Firm), or any person associated with the firm is found to be performing duties not satisfactorily or found working in conflict with the interest of Home Department. Government of Maharashtra or any of its field office therefore, the services of the .... (Name of the Firm), shall be discontinued by terminating the contract without assigning reason.
3.	I, ...(Name), on behalf of the (Name of the Firm), further declare that during the period of assignment with Home Department, Government of Maharashtra, it is, likely that………… (Name of the Firm) may come across certain information of important of secret nature. The ………… (Name of the Firm) shall, therefore. be subjected to the provisions of the Indian Official Secrets Act, 1923. not only during the period of the assignment but also thereafter. More particularly, the .... (Name of the Firm), will not divulge any information gathered by it divulge the period of his assignment to anyone who is not authorized specifically by Home Department to know/have the same. Further .... (Name of the Firm) shall not, except with the previous sanction of the Home Department, Government of Maharashtra or in the bonafide of his duties. publish a book or a compilation of articles or participate in a radio broadcast or contribute an article or write a letter to any newspaper or periodical, either in his own name or anonymously or pseudonymously in the name of the any other person, in such book, article, broadcast or letter.
	For an on behalf of (Name of firm)
	Place:
	Date: