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**Office of the
Chief Commissioner of Income Tax [Central]-1**

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To,
All the intending parties

TENDER/OFFER DOCUMENT
(Terms & Conditions)

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

The Income Tax Department under the Central Board of Direct Taxes (CBDT) is responsible for tax administration of all Direct central taxes. For this purpose, as per the Income Tax Act, 1961, tax payers are subjected to jurisdiction of various Principal Commissioners of Income Tax (PCITs), under the administrative control of Principal Chief Commissioners of Income Tax (Pr.CCsIT)/ Chief Commissioners of Income Tax (CCsIT) for tax administration of cases within their jurisdiction. Apart from this, there are Central Charges, with special jurisdiction in respect of Search and Seizure cases, Survey cases and other cases specifically centralized whether connected with a search and seizure operation or not.

The Assessing Officers working under the administrative control of the Chief Commissioner of Income Tax (Central-1), Mumbai and Chief Commissioner of Income Tax (Central-2), Mumbai are vested with tax administration of cases specifically centralized with them. The work also includes recovery of taxes, launching of prosecution, appeal and Litigation Management.

Apart from the above, investigation directorate under administrative control of Director General of Income Tax (Investigation), Mumbai carries out search & seizure actions, surveys and launch prosecutions among other works.

1. PROPOSAL

It is intended to engage Two reputed domestic Legal Firms with experience and expertise for providing advice on legal matters pertaining primarily to Direct Tax Laws and on legal matters pertaining to Indirect Tax Laws, Insolvency and Bankruptcy Code, 2016; Companies Act, 2013; Foreign Exchange Management Act, 1999; Laws & regulation relating to Banking, SEBI Act, 1992 and Competition Act, 2002, Prevention of Money Laundering Act, 2002, The Black Money(Undisclosed Income & Assets) and Imposition of Tax Act, 2015, The Prohibition of Benami Property Transactions Act, 1988 etc.-reg. and opinion on such matters, on a regular basis. The assignment shall be for a period of two years unless terminated or extended, in terms of this RFP.

2. SCOPE OF WORK

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

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

- (i) To provide legal advice and support on any matter related to or connected with Direct Tax Laws and Indirect Tax Laws and other laws referred to in **Para 2.1**.
- (ii) To provide assistance in preparation and filing of written submissions, affidavits/counter-affidavits, etc. for the Government in response to SLPs, Writ Petitions and Appeals filled in the Supreme Court, High Court and ITAT or filing of SLPs, Writ Petitions and Appeals by the Government.
- (iii) Due diligence and review in go title of identified property assets/real estate, intellectual property rights and contracts, etc.
- (iv) To provide assistance in the litigation matters by providing legal inputs and preparing supplementary/additional submissions to be filed before the Courts/Tribunal to strengthen the cases of the Department.
- (v) To provide advice on prosecution matters.
- (vi) To assist in preparation of other documents, including process documents for inviting bids and contracts.
- (vii) Reviewing RFP documents in relation to proposals for appointment of other advisors.
- (viii) To provide assistance or advisory services in any other legal matter including litigation or arbitration, as may be referred by the officers of CCIT(C)-1&2, Mumbai and DGIT(Inv.), Mumbai charge, from time

- to time.
- 2.2 The Scope of Work mentioned above is indicative and non-restrictive in nature. It is understood that there may be legal services not identified in the afore said Scope of Work, but once they are brought to the notice, they will also form an integral and mandatory part of the Scope of Work.
- 2.3 The selected Law Firm shall provide legal services in relation to the Scope of Work in a time bound manner and will be required to adhere to the time lines decided by the concerned offices under the CCIT(C)-1 & 2, Mumbai and DGIT(Inv.), Mumbai charge, based on the exigency of work.
- 2.4 The selected Law Firm shall not be prohibited from hiring additional experts/counsels, however, within the rates specified in this RFP. In exceptional cases, where the situation requires expertise and/or seniority, the firm may hire specialized and/or senior counsel on mutually agreed terms.

3. ELIGIBILITY CRITERIA

- 3.1 The bidder must have:
- (i) Been ranked in any of the preceding 2(two) financial years as a Band 1 or Band 2 legal firm as per '**Chambers & Partners Asia Pacific**'-India.

OR

- (ii) Tier 1 or Tier 2 Law Firm as per '**Legal 500 India**', across any of the core practice areas of Capital Markets, Banking and Finance, Corporate laws/Merger and Acquisition, Taxation.

OR

- (iii) Tier 1 or Tier 2 Law Firm as per '**IFLR1000**', across any of the core practice areas of Capital Markets, Banking and Finance, Corporate laws/Merger and Acquisition, Taxation.

4. PERIOD OF ENGAGEMENT

The Period of engagement will be initially for 2 years. It can be extended for a further period of 1 year, with 10% annual enhancement of the initial fee.

5. PRE-BID MEETING

A pre-bid meeting will be held on 17.04.2025, at 11:30AM(IST) in the New Conference Hall of PCCIT, 3rd floor, Aaykar Bhawan, Churchgate, Mumbai-400020), in which interested parties may participate. The interested parties may send in their queries, by-mail (at the email id: mumbai.ccit.cen1@incometax.gov.in) addressed to the DCIT (HQ), O/o CCIT(C)-1, Mumbai by 12.04.2025 (before 5 pm).

6. SUBMISSION OF PROPOSAL

- 6.1 The Proposals are required to be submitted in 3 envelopes as per the details mentioned below. Each document is to be page-numbered.
- (i) **Envelope 1** will contain the following:
 - (a) Covering letter on the Letter-head of bidder submitting the bid by enlisting the documents attached, indicating the page number, profile of the organization with the following details:
 - (b) Details about the firm's partners and other key members of the deal team.
 - (c) A letter of authorization in favour of any person authorizing him to sign the proposal and other documents on behalf of the bidder.
 - (d) Interested parties are required to furnish an Affidavit-cum-Undertaking in the format as in **Annexure-1** regarding 'no conviction' and 'no conflict of interest'. However, **Appendix-C** regarding details of extant and potential conflict of interest shall have to be submitted by the appointed legal firm before taking each assignment.
 - (e) A Non-Disclosure and Confidentiality agreement given in the format in **Annexure-2**.
 - (f) Certificate on unconditional bid in the format in **Annexure-3**. Please note that bids with any conditionality shall stand summarily rejected.
 - (ii) **Envelope-2 (sealed)** will contain the following:

The Technical bid along with all schedules, certificates and Annexure, if any, duly filled in, page-numbered and signed by the authorized signatory of the Bidder. It may be noted that the eligibility criteria are to be verified on the basis of technical bid documents.

- (iii) **Envelope-3(sealed)** will contain the Financial Bid, in the format given in **Annexure-4**.
- 6.2 The Proposal must be sent by 05:00 hours (IST) on **30.04.2025**, to Shri Amal Pusp, Room no. 426, Aayakar Bhavan, Churchgate Mumbai-400020. The Proposal must be sent in hard copies only. Proposals received after the appointed day and time will be summarily rejected. Government will not be responsible for any postal/courier delay. For any clarifications or details, the above mentioned officer may be contacted at the E-mail mumbai.ccit.cen1@incometax.gov.in.
- 6.3 Bids will be opened by the Tender Opening Committee in the presence of the bidders on 16.05.2025 at 3.30 hours (IST) in the New Conference Hall , 3rd Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020. Bidders or their representatives may remain present at the time of opening of bids, if they so desire.
- 6.4 The Government reserves the sole right to accept or reject any proposal received, without assigning any reasons thereof.
- 6.5 The O/o CCIT (C)-1, Mumbai will not be responsible for any delay on account of late submission of bid.

7. TECHNICAL BIDS: CRITERIA FOR EVALUATION

- 7.1 The technical bids will be evaluated based on the following criteria:
- (i) **The Law Firm must have been ranked in the preceding 2(two) financial years, as applicable, as a Band 1 or Band 2 firm as per 'Chambers & Partners Asia Pacific'- India OR Tier 1 or Tier 2 Law Firm as per 'Legal500India', OR Tier1 or Tier2 Firm as per 'IFLR1000, across the core practice areas of Capital Markets, Banking & Finance and Taxation. (50marks/100)**

A. Chambers & Partners Asia 2022(25marks)

Practice Area	Ranking	Points
Taxation	Band 1	7
	Band 2	6
Banking & Finance	Band 1	5
	Band 2	4
International Trade	Band 1	5
	Band 2	4
Corporate, IBC, NCLT Matters	Band 1	4

	Band 2	3
Capital Markets	Band 1	4
	Band 2	3
		25/20(Band1/2)

B. Chambers&PartnersAsia2021(25marks)

Practice Area	Ranking	Points
Taxation	Band 1	7
	Band 2	6
Banking & Finance	Band 1	5
	Band 2	4
International Trade	Band 1	5
	Band 2	4
Corporate/Mergers and Acquisition	Band 1	4
	Band 2	3
Capital Markets	Band 1	4
	Band 2	3
		25/20(Band1/2)

OR

A. Legal500India2022(25marks)

Practice Area	Ranking	Points
Taxation	Tier1	7
	Tier2	6
Banking & Finance	Tier1	5
	Tier2	4
International Trade	Tier1	5
	Tier2	4
Corporate/Mergers and Acquisition	Tier1	4
	Tier2	3
Capital Markets	Tier1	4
	Tier2	3
		25/20(Band1/2)

B. Legal500India2021(25marks)

Practice Area	Ranking	Points
Taxation	Tier1	7
	Tier2	6
Banking & Finance	Tier1	5
	Tier2	4
International Trade	Tier1	5
	Tier2	4
Corporate/Mergers and Acquisition	Tier1	4
	Tier2	3
Capital Markets	Tier1	4
	Tier2	3
		25/20(Band1/2)

OR

A. IFLR10002022(25marks)

Practice Area	Ranking	Points
Taxation	Tier1	7
	Tier2	6
Banking & Finance	Tier1	5
	Tier2	4
International Trade	Tier1	5
	Tier2	4
Corporate/Mergers and Acquisition	Tier1	4
	Tier2	3
Capital Markets	Tier1	4
	Tier2	3
		25/20(Band1/2)

B. IFLR10002021(25marks)

Practice Area	Ranking	Points
Taxation	Tier1	7
	Tier2	6

Banking & Finance	Tier1	5
	Tier2	4
International Trade	Tier1	5
	Tier2	4
Corporate/Mergers and Acquisition	Tier1	4
	Tier2	3
Capital Markets	Tier1	4
	Tier2	3
		25/20(Band1/2)

- (ii) **Bidder based in Mumbai and having Pan-India presence**, with offices in leading metro cities will be preferred. Full marks will be awarded to the firm with the highest number of offices with the rest being graded on a proportionate basis.(5marks/100)
- (iii) **Number of lawyers engaged by the law firm on a permanent/regular basis** - Full marks will be awarded to the firm with the highest number of employees with remaining firms being graded on a proportionate basis.(5marks/100)
- (iv) **No. of lawyers with experience in Taxation (10marks/100).**
- (v) Each bidder will be given an opportunity to make a **presentation** before a Selection Committee formed by the CCIT(CENTRAL)-1,Mumbai,to demonstrate their credentials and capacity to handle activities defined within the scope of work with respect to complex and search related cases in Central charge.(30 marks/100).

8. FINANCIAL BIDS

- 8.1 The bidding law firms are required to quote the hourly leveraged rates for Partners as well as Associates, as under:
- 8.2 The **Leveraged Rate** shall be determined by adopting a ratio of 1:1.5 between the number of hours contributed by the Partner and the number of hours contributed by the Associate, across a total of 1000 (one thousand) billable man-hours. In other words, for the purposes of evaluation of financial bids, the Leveraged Rate to be quoted with respect to each law firm must be calculated thus:[400 (Partner Rate) + 600 (Associate Rate)]/1000.

- 8.3 The 100 marks for the financial bid shall be allocated in the inverse ratio of the inter-se Leveraged Rates. The law firm that quotes the lowest Leveraged Rate shall be accorded full 100 marks with the rates quoted by other bidders to be considered on appropriate basis.
- 8.4 In case of mismatch between the fee quoted in words and the number in figures, the number in figures will be taken as correct for all purposes, including for evaluation of financial bids.
- 8.5 The hourly rates quoted by the Law firms, shall be unconditional.

9. BID EVALUATION

- 9.1 The eligible bidders are required to bring along 10 copies of the presentation, as per **Para 7(v)** at the time of the presentation. The date, time and venue for the same will be intimated by email to all eligible bidders, in due course.
- 9.2 The eligible bidders are required to submit a summary of the qualification and relevant experience of each member of the deal team, who will be deployed on this engagement with CCIT(CENTRAL)-1& 2, Mumbai and DGIT(Inv.), Mumbai, in the format given in **Annexure-6**. The bidders are also required to submit proper CVs with qualification and relevant experience given in detail.
- 9.3 The eligible bidders are also required to submit a certificate to the effect that in case any of the key professionals/members of the deal team indicated in RFP, is not available for any reason, such as resignation or leave of absence, etc. a person of equal qualification and relevant experience would be made available with the concurrence of CCIT(Central)-1, Mumbai.
- 9.4 The Committee constituted by the CCIT (Central)-1, Mumbai would evaluate the Bidders on the criteria mentioned in **Paragraph-7** above and based on their presentation and Proposals received and shortlist them for engagement. Only the parties scoring pre-determined marks/score out of 100, which will be announced before the presentation, will be technically short-listed.
- 9.5 After the short listing of the bidders based on the presentations, Committee formulated by CCIT(Central)-1, Mumbai will open the financial bids of only the short-listed bidders. The short-listed bidders, if they so desire, may remain present at the time of opening of financial bids. The lowest financial bid would get full marks, with the other bids being awarded on a proportionate basis. The marks scored by the short-listed bidders will be announced before opening of the financial bids.
- 9.6 The marks scored by the short-listed bidders in the technical evaluation

- will then be given a weightage of 70. Similarly, the financial bids of the short-listed bidders will be given a weight age of 30. The combined score of technical and financial bids will determine the H1, H2, H3 and so on.
- 9.7 The firms scoring the highest and second-highest combined score (H1 and H2) based on the above principles would be engaged but each of these two firms will be paid lower of the annual lump-sum fees quoted by either of these two firms.
- 9.8 Consortium bids will not be allowed.

10. TERMS OF PAYMENT

- 10.1 The selected law firms shall submit bills on a quarterly basis to the ITO (HQ) in the office of concerned PCsIT(Central), Mumbai/PDsIT(Inv.), Mumbai working under the CCIT (Central-1), CCIT(Central-2) & DGIT (Inv.), Mumbai. Before every assignment, a cap on the number of billable hours per day shall be decided on mutually agreed terms. In cases, where the number of billable hours per day exceeds that cap, an endorsement will have to be submitted by the firm along with the bills, to the satisfaction of the concerned PCIT(Central)/PDIT(Inv.), Mumbai.
- 10.2 Payment shall be made quarterly to the appointed law firms for the legal advice/opinion sought during the quarter.
- 10.3 For the purpose of this clause, assignment of 'work' implies solicitation of legal advice/opinion on a specific matter, in the written form by the concerned PCsIT(Central), Mumbai/PDsIT(Inv.), Mumbai.

OTHER TERMS

- 10.4 Before taking up the work on any particular assignment, the firm selected to carry it out as well as its deal team including the partner heading the deal team shall have to intimate the concerned PCsIT(Central), Mumbai/PDsIT(Inv.), Mumbai about any existing or potential "no conflict of interest" situation.
- 10.5 All legal advices/opinions by these selected legal firms must be vetted and signed by any one partner of that firm.

(a) TERMINATION

Either party is free to terminate the appointment after giving a mandatory Thirty days' notice, without assigning any reasons for terminating the appointment.

Upon termination, the appointed law firm is bound to handover all documents and relevant information, in physical or electronic form, in their possession to the concerned PCsIT(Central), Mumbai/PDsIT(Inv.), Mumbai. However, the appointed legal firm shall still be bound by the confidentiality undertaking submitted by the firm(s) in the format given in **Annexure-2**.

After the said handover, the PCsIT(Central), Mumbai/PDsIT(Inv.), Mumbai shall settle the account of the appointed law firm(s) and disburse their dues, if any, which remain outstanding up to the date of termination.

(b) DISPUTE RESOLUTION

- 10.6 In the event of any dispute or difference between the parties here to, such disputes or differences shall be resolved amicably by mutual consultation. If such resolution is not possible, then the unresolved dispute or difference shall be referred to arbitration of the committee formulated for this purpose by CCIT(Central-1), Mumbai.
- 10.7 The provisions of Arbitration and Conciliation Act, 1996 (No. 26 of 1996) shall be applicable to the arbitration.
- 10.8 The venue of such arbitration shall be at Mumbai.
- 10.9 The language of arbitration proceedings shall be English. The arbitrator shall make a reasonable award (the "Award"), which shall be final and binding on the parties.
- 10.10 The cost of the arbitration shall be shared equally by the parties to the agreement. However, expenses incurred by each party in connection with the preparation, presentation shall be borne by the party itself.
- 10.11 Pending the submission of and/or decision on a dispute, difference or claim or until the arbitral award is published; the Parties shall continue to perform all of their obligations under this Agreement without prejudice to a final adjustment in accordance with such award.

AFFIDAVIT-CUM-UNDERTAKING

We, the undersigned ("**Law Firm**") are submitting our bid in respect of the Request for Proposal No [●], dated [●] ("**Bid**") issued by the CCIT(CENTRAL-1), Mumbai, Ministry of Finance, Government of India, ("**Government**") and in this connection where by solemnly affirm, declare and undertake as follows:

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

us in respect of the Proposed Assignment within the scope of work mentioned in the contract. The appointing authority may also terminate our engagement for the Proposed Assignment within the scope of work mentioned in the contract, in whole or in part, if such termination is absolutely necessary in view of appointing authority, to avoid the appearance of a Conflict of Interest.

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

Definitions

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

1. **Legal Advisor** means the Bidder who has been selected for the Asset Monetization program/disinvestment matters by the Government of India in terms of the Bid.
2. **Entity** shall mean and include an individual, proprietorship, HUF, an association of person/body of Individuals, a partnership firm, limited liability partnership, company or any other persons.
3. **Grave Offence** means offences of such nature that it materially affects the reputation, business or operations adversely or outrages the moral sense of the community and such other offences which may be considered by the Government/Company as grave on case to case basis after considering the facts and relevant legal principles.
4. **Senior Managerial Personnel** means managing director, company secretary, chief executive officer, chief financial officer or persons having equivalent positions and all such other employees of the Entity who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors and include the functional heads.

5. **Conflict of Interest:** Conflict of interest in relation to the Engagement shall without limitation be deemed to exist or have arise if:

- (i) The Legal Firm whether itself and/or for/with or in association with/or on behalf of or through any other Entity is engaged in any activity or business which would or may be reasonably expected to directly or indirectly, materially adversely affect the interest of CCIT (Central)-1/CCIT(Central)-2/DGIT (Inv.), Mumbai or any such activity/association would or may impair, his ability to render fair, impartial, technically so unhand objective assistance or advice, or unbiased services or may result in it being given an unfair competitive advantage to any other person.
 - (ii) The Legal Firm, whether itself and/or for/with or in association with/or on behalf of or through any other Entity is engaged in advising and/or have taken up engagement for advising/consulting any other Entity whether under a formal engagement or otherwise in relation to any legal matter which would or may be reasonably expected to directly or indirectly, materially adversely affect the interest of CCIT (Central)-1/ CCIT(Central)-2/DGIT (Inv.), Mumbai.
 - (iii) The Legal Firm has any business or financial interests in any other Entity that would impair, or give the appearance of impairing, impartial decisions in relation to the scope of work defined in the Request for Proposal, in offering any legal advice, recommendations or in providing legal assistance or other services to assessing officers under the CCIT (Central)-1, CCIT (Central)-2, and DGIT (Inv.), Mumbai charge, as part of Legal Firm's engagement obligations/duties.
 - (iv) Any other situation, possible source or potential areas of interests which may impair Legal Firm's ability to render fair, impartial, technically sound, and objective assistance or advice, or unbiased services or in conflict of their professional duties towards the CCIT (Central)-1, CCIT (Central)-2, and DGIT (Inv.), Mumbai, in respect of their obligations or result in it being given an unfair competitive advantage to any other person.
6. **Sister Concern** in relation to the Legal Firm means any Entity in which the Legal Firm has a significant influence or which has "significant influence" over the Legal Firm and includes a group, partnership and a joint venture company. "Significant influence" means holding of at least twenty per cent or more of total voting rights or the power to participate in and influence the management, financial or operating policy decisions of that Entity, or of business decisions under an agreement or has twenty per cent profit sharing in such Entity.

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

APPENDIX-A DETAILS OF LAW FIRM

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

APPENDIX-B

DETAILS OF PENDING ENQUIRY/INVESTIGATIONS

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

APPENDIX-C

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

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

Seal with signatures of authorized signatory of the Bidder

12. ANNEXURE-2

NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT

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

THIS NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT ("Agreement") is Entered into at Mumbai, India, on this [●] day of [●], 2025, by and between:

- (A) CCIT (Central)-1, CCIT (Central)-2, and DGIT (Inv.), Mumbai, Income tax department, Ministry of Finance, Government of India, (here in after referred to as the "**Disclosing Party**" which expressions shall unless repugnant to the context include its successors and assigns);

AND

- (B) [●], a firm/company incorporated under the laws of India, having its registered office at [●] (hereinafter referred to as the "**Receiving Party**" which expressions shall unless repugnant to the context include its successors and assigns).

The Disclosing Party and the Receiving Party shall here in after individually be referred to as the "**Party**" and jointly be referred to as the "**Parties**".

WHEREAS:

- A. The Government of India ("**GOI**") through CCIT(Central-1), Mumbai has engaged the firm[●] for soliciting legal advice and on legal matters pertaining primarily to Direct Tax Laws and on legal matters pertaining to Indirect Tax Laws, Insolvency and Bankruptcy Code, 2016; Companies Act, 2013; Foreign Exchange Management Act, 1999; Laws & regulation relating to Banking, SEBI Act, 1992 and Competition Act, 2002. The Black Money(Undisclosed Income & Assets) and Imposition of Tax Act, 2015, The Prohibition of Benami Property Transactions Act, 1988 etc. or any other matter within the scope of work of CCIT (Central)-1, CCIT (Central)-2, and DGIT (Inv.), Mumbai. The Disclosing Party has acquired or owns information (including, but not limited to, software, databases, financial, technical, operational, marketing, administrative and/or business information, process and procedures, records, reports, etc.,) about various centralized cases, search records, seized materials, which it deems confidential and/or proprietary, the unauthorized usage or disclosure of which would be detrimental to CCIT (Central)-1, CCIT (Central)-2, and DGIT (Inv.), Mumbai and GoI's interests.

B. The Disclosing Party is in possession of certain information defined hereunder As Confidential Information (defined hereinafter), and has agreed to disclose to the Receiving Party the 'Confidential Information' on a strictly confidential basis for the purpose of the aforementioned scope of work i.e. providing legal advice and opinion on legal matters pertaining primarily to Direct Tax Laws and on legal matters pertaining to Indirect Tax Laws, Insolvency and Bankruptcy Code, 2016; Companies Act, 2013; Foreign Exchange Management Act, 1999; Laws & regulation relating to Banking, SEBI Act, 1992 and Competition Act, 2002, The Black Money(Undisclosed Income & Assets) and Imposition of Tax Act,2015, The Prohibition of Benami Property Transactions Act,1988 etc. or any other matter within the scope of CCIT (Central)-1, CCIT (Central)-2, and DGIT (Inv.), Mumbai ("Purpose") and on the terms and conditions set out below.

NOW IT IS HERE BY AGREED as follows:

1. CONFIDENTIAL INFORMATION

- 1.1 The term "**Confidential Information**" for the purpose of this Agreement shall mean any information regardless of the way or form in which it is disclosed or recorded (including but not limited to written, oral or visual) that the Disclosing Party designates as "confidential" or "proprietary" to the Receiving Party, or which under the circumstances surrounding disclosure or by the nature of the information, ought to be treated as confidential by Receiving Party. Confidential Information includes, but is not limited to, all information in respect of the Disclosing Party's business , existing and planned products/services, specifications, drawings, designs, prototypes, product pricing, roadmaps, software/associated and incidental technology, programming interfaces, marketing plans, product plans, financial data, business methods, computer systems and personnel statistics and the existence and nature of the Purpose itself.
- 1.2 Not with standing any other provision of this Agreement, the Parties here to acknowledge that Confidential Information shall not include any information that:
 - (a) is now or subsequently becomes publicly known or available without breach of this Agreement;

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

2. OBLIGATION OF CONFIDENTIALITY

2.1. General Obligation

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

2.2. Purpose

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

2.3. Sharing of Confidential Information

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

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

The Receiving Party further agrees that:

- (a) No copies shall be made of Disclosing Party's Confidential Information except for the Purpose, **and**
- (b) All copies kept by the Receiving Party shall be marked by the Receiving Party with an appropriate legend indicating that such

information is Disclosing Party's Confidential Information.

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

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

2.4. Return of the Confidential Information- Immediately upon termination of this Agreement by any reason what so ever, the Receiving Party shall:(a)cease using the Confidential Information, (b) return to the Disclosing Party, delete or destroy, as the case may be, all the Confidential Information and all copies, abstract, extracts, samples, notes or modules thereof, and (c) upon request of the Disclosing Party, certify in writing that the Receiving Party has complied with the obligations set forth here in this Clause.

3. PROPERTY OF THE PARTIES

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

4. DISCLOSURE SUBJECT TO THE DISCRETION OF DISCLOSING PARTY

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

5. DISCLOSURE DUE TO COURT ORDER/GOVERNMENTAL ACTION

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

6. REPORTING UNAUTHORISED DISCLOSURE

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

7. NO REPRESENTATION, WARRANTY OR GUARANTEE

No Confidential Information received by the Receiving Party from the Disclosing Party shall constitute representations, warranties, guarantees upon which the Receiving Party may rely and the Disclosing Party shall assume no responsibility, obligation nor liability in this regard to the Receiving Party.

8. REMEDY FOR BREACH

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

9. EFFECTIVE DATE AND TERMINATION OF AGREEMENT

- 9.1. This Agreement shall be initially for a period of two year (to be further extended by a period of one year depending on the extension of engagement or the actual period of engagement beyond the initial two years in case of unforeseen circumstances(only) effective upon its execution by both Parties. However, the

obligations to maintain confidentiality and the right to enforce the same by the Disclosing Party shall survive any expiration or termination of this Agreement, for a period of 10 years as already stated above.

9.2. Subject to Clause9.3, this Agreement shall terminate on execution of the definitive documents for the Purpose or such earlier date as may be mutually agreed in writing between the Parties.

9.3. The provisions of Clause2 (*Obligation of Confidentiality*), Clause6(*Reporting Unauthorized Disclosure*), Clause8(*Remedy of Breach*), Clause10(*Notices*), Clause13(*Indemnity*) and Clause-15(*Governing Law and Jurisdiction*) shall survive the termination of this Agreement.

10. NOTICES

Any communication in connection with this Agreement must be in writing and be delivered personally, or by registered mail receipt acknowledged, facsimile ore-mail (if receipt of the complete facsimile or electronic mail is confirmed in writing by the recipient) to the address set out at the beginning of this Agreement.

11. WAIVER

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

12. SEVERABILITY

If any provision (or part thereof) of this Agreement is held to be a violation of any applicable law, the same shall be deemed to be deleted from this Agreement. The remainder of this Agreement shall remain in full force and effect as if such

Provision (or part thereof) had not originally been contained in this Agreement. Notwithstanding the foregoing, the Parties shall negotiate in good faith to agree on the terms of a mutually acceptable alternative provision in place of the provision so deleted.

13. INDEMNITY

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

14. ENTIRE AGREEMENT

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

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

15. GOVERNING LAW AND JURISDICTION

- 15.1. This Agreement shall be governed by and construed in accordance with the laws of India. Subject to Clause 15.2 below, the courts of Mumbai, India shall have exclusive Jurisdiction over any disputes or differences between the Parties arising out of or in relation to this Agreement ("**Dispute**").
- 15.2. In the event of any Dispute, such Dispute shall be referred by either Party to the arbitration by committee formulated by CCIT(CENTRAL)-1, Mumbai. The Arbitration and Conciliation Act, 1996 shall not be applicable to the arbitration under this Clause.
- 15.3. The award of the arbitrator shall be binding upon the Parties to the Dispute, provided however, any Party aggrieved by such award may make a further reference for setting aside or revision of the award to the Law Secretary, Department of Legal Affairs, Ministry of Law and Justice, Government of India.

Upon such reference the Dispute shall be decided by the Law Secretary or the Special Secretary/Additional Secretary when so authorized by the Law Secretary, whose decision shall bind the Parties finally and conclusively.

15.4. The Parties to the dispute will share equally the cost of arbitration as intimated by the arbitrator.

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

SIGNED

For and on behalf of:

CCIT(CENTRAL-1), Mumbai,
CCIT(CENTRAL-2), Mumbai &
DGIT (Inv.), Mumbai

.....

Name:
Designation:

SIGNED

For and on behalf of:

[•](Legal Firm)

.....

Name:
Designation:

13. ANNEXURE-3

FORMAT OF UNCONDITIONAL BID ON THE LETTER HEAD OF THE LAW FIRM

To,

Dear Sir,

This is to certify that the fee quoted by us for engagement as Legal advisor for providing legal advice and opinion on legal matters pertaining primarily to Direct Tax Laws and on legal matters pertaining to Indirect Tax Laws, Insolvency and Bankruptcy Code, 2016; Companies Act, 2013; Foreign Exchange Management Act, 1999; Laws & regulation relating to Banking, SEBI Act, 1992 and Competition Act, 2002 etc. and opinion on such matters, on a regular basis, within the authority of CCIT (Central)-1, CCIT (Central)-2, and DGIT (Inv.), Mumbai is in accordance with the terms and conditions laid down in the RFP proposed by CCIT (Central-1), Mumbai.

Seal with signatures of authorized signatory of the Bidder

FORMAT OF FINANCIAL BID ON THE LETTER HEAD OF THE BIDDER

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

Note:

- (1) For the purposes of evaluation, 1000 (One thousand) hours shall be considered, which shall be evaluated as being apportioned between Partners and Associates, in the ratio of 1:1.5.
- (2) In case of mismatch in number and the words quoted; the words will be taken as correct for all purposes.
- (3) Since the bid is inclusive of all taxes, any additional liability of tax that may arise either on account of change in tax rate or additional taxes by the Central or State Governments, shall be borne by the Law Firm.
- (4) The quoted fee is inclusive of all applicable out of pocket expenses (including fees of any external advisors or counsel to be borne by the Bidder), all taxes, duties, cess, etc.

Seal with signatures of authorized signatory of the Bidder

Annexure-5

FORMAT OF DETAILS OF THE ADVISORY TEAM FROM THE LAW FIRM

Certified that the deal team would comprise the following:

Sr. No.	Name	Designation in Law firm	Expert in the Field of	Qualification	Experience	Remarks
1	Mr./Ms.	Partner	Corporate Law/Competitio n or Anti-Trust/Projects-Infrastructure and Energy/Banking & Finance/M&A			
2	Mr./Ms.	Associate	Corporate Law/Competitio n or Anti-Trust/Projects-Infrastructure and Energy/Banking & Finance/M&A		Minimum 5 years of experience at Associate Level	
3	Mr./Ms.	Any other member of the legal firm as deemed fit	Corporate Law/Competitio n or Anti-Trust/Projects-Infrastructure and Energy/Banking & Finance/M&A			

Seal with Signature of the authorized signatory of the Bidder