



Tel : 011-23411797

**DIRECTORATE OF INCOME TAX  
(PUBLIC RELATIONS, PRINTING & PUBLICATIONS)  
6th Floor, Mayur Bhawan, Connaught Circus, New Delhi – 110001  
F.No.Pub-1(31)/PR, P&P/2021-22**

**Limited Tender Notice for conceptualizing, designing and manufacture of board games and 3-d puzzles for the Income Tax Department**

The Directorate of Income Tax (PR, P&P) invites Limited Tenders from interested bidders for the **conceptualizing, designing and manufacture of board games and 3-d puzzles for the Income Tax Department. The board games and 3-D puzzle should be made of very high quality materials with best-in-class design, attractive and sturdy packaging and age-appropriate content.** Specifications of the job and other terms and conditions are available in the tender document.

The two-bid system shall be followed for the execution of this tender. Technical Bid and Financial Bid should be sealed separately in two separate covers and must be superscribed as "Technical Bid" and "Financial Bid" on the respective covers and thereafter be kept in a third cover and sealed again. This third cover should be superscribed with "**CONFIDENTIAL: Limited Tender Notice for conceptualizing, designing and manufacture of board games and 3-d puzzles for the Income Tax Department**".

The bids should also be accompanied by EMD of **Rs.1,00,000/-** drawn in favour of **ZAO, CBDT, New Delhi** and addressed to Directorate of Income Tax (PR,P&P), 6<sup>th</sup> Floor, Mayur Bhawan, Connaught Circus, New Delhi-110001, placed in one sealed envelope superscribed, "**EMD for Limited Tender Notice for conceptualizing, designing and manufacture of board games and 3-d puzzles for the Income Tax Department**".

The bids along with the EMD should be delivered in Room No. 624, 6<sup>th</sup> Floor, Mayur Bhawan, Connaught Circus, New Delhi-110001 latest by **11.00 AM on 14<sup>th</sup> September, 2021.**

The Directorate reserves the right to reject/cancel the tender process at any time without assigning any reason thereof. For any query in the matter, contact may be made at telephone No.011-23411797.

Sd/-

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**Date: 02/09/2021**

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**Limited Tender Notice for conceptualizing, designing and manufacture of board games and 3-d puzzles for the Income Tax Department**

**F.No.Pub-1(43)/DIT (PR,P&P)/2020-21**

**Sub: Limited Tender Notice for conceptualizing, designing, manufacture of board games and 3-d puzzles for the Income Tax Department-reg.**

The Directorate of Income Tax (PR, P&P) invites limited tenders under two bid system from interested bidders for conceptualizing, designing and manufacture of board games and 3-d puzzles for the Income Tax Department.

**2. Specification of work:**

**2.1 Background**

(i) Taxes the foundation of any civilization. The Central Board of Direct Taxes is the apex direct tax body of the Government of India. It is empowered to implement the Income Tax Act and Rules and allied Acts. The Central Board of Direct Taxes collects more than 50% of the total tax revenue of the Government of India. Within the Central Board of Direct Taxes, The Directorate of PR, P&P is responsible for outreach and communication to taxpayers and prospective taxpayers.

(ii) Outreach and Communication is one of the most important pillars of tax administrations. Outreach to taxpayers is a crucial aspect of this area of work. From the strategic point of view, outreach to prospective taxpayers is also very important. In this background, one of the core target populations of this Directorate is school children, teenagers and young adults who form the core of the taxpayers of tomorrow.

(iii) Azadi ka Amrit Mahotsav is being celebrated across the country. One important aspect of the celebration is the *Shatabdi Shapath* which is the resolve to lead India through a path of growth and development in the run-up to 2047, which will mark 100 years of independence. The Department intends to nurture and strengthen the taxpayer base of 2047 through the present proposal.

- (iv) The target is to educate the future taxpayers in respect of the following aspects of taxation,
- a. The importance of taxes in growth and development of the nation
  - b. The collaborative nature of taxes where each one pays for the benefit of all.
  - c. The concepts of public goods like roads, defence, fresh water, clean air and peaceful life which are paid for by taxpayers.
  - d. The specific importance of taxation for developing countries like India

- e. The importance of complying with tax laws which is important to become a tax-compliant nation
- f. The growth in technology which makes tax payment a very effortless and quick process.

## 2.2 Expectations of the Directorate

a. The conceptualization and designing of 2 board games and 1 3-D puzzle around the concepts of importance of taxes, nation building, public goods, the working of taxes, responsibility of individuals and companies to pay taxes, the role of individuals in nation building through the timely payment of tax dues.

b. The manufacturing of the board games and the 3-D puzzle using very strict quality controls and very high quality materials befitting the size and the importance of the Income Tax Department and the scale of Azadi ka Amrit Mahotsav. The fit, finish, materials used, packaging, design elements, coins, counters, pawns, timers, chips, play money, dice, game board, containers, miniature figures, rule cards, manuals, tiles, etc. should be of the highest quality in the market comparable to national and international brands like Funskool/Hasbro/Lego/etc.

c. Timeliness in respect of the deadlines agreed to in the tender. The **Department expects strict delivery of key milestones as per the schedule in the tender document.**

## 2.3 Game Conceptualization and Design

### **Board Games**

While not a necessary and essential part of the tender, the following aspects may be considered to be included in the game at the conceptualization stage,

- a) **A clear objective** – The game should have a clear objective for the players to compete for.
- b) **Constraints** – The game should have rules to constrain certain elements in order to make it an exercise of application of mind.
- c) **A modest amount of luck and chance** – In order to ensure that players lagging in the game do not get disengaged and try to play for their luck.
- d) **Elements of Surprise** – In order to keep the players engaged in the game.
- e) **A subtle message** – The most important part of the game concept is the message that we are conveying in a very delicate fashion. The message should be woven around the importance of paying the right amount of taxes at the right time.

The innovation, quality and practicability of the game concept and game design shall be rated in the technical round of the tendering process. Collaborative Board Games which do not involve individual competition but require collaborative effort of a group of players may also be considered in the technical bid. The detailed schedule containing the parameters for the rating of the technical bid are mentioned in Annexure 2.

### **3-D Puzzle**

The design of the 3-D puzzle should be done while considering the importance of taxes for the development of key infrastructure projects of the country. Through solving the 3-D Puzzle, using pieces containing tax-related words written on the rear-side of the pieces, the idea of importance of taxes in construction of the country's infrastructure is conveyed through a gamified way. Important monuments of India like Statue of Unity, Worli Sea Link, Tunnels, Dams, Highway projects, Rockets, Bridges may be created through the 3-d puzzle.

In the 3-D puzzle, it is expected that the final output of the puzzle shall bear a very close resemblance to the real monument in terms of color, fit and finish, flush exterior and shall be a stable, durable object. The final output of the completed puzzle should be capable of adorning offices, residences, lobbies, halls and displays. The key objects of the 3-d puzzle may be made from chrome/metal in order to enhance the look and feel of the completed puzzle.

## **2.4 Game Manufacturing**

- a. Quality of the product is one of the prime considerations of the tender. This tender is a marquee project of the Income Tax Department and the product shall be delivered to schools all across India. The Directorate expects the highest quality materials to be used in the production of the game.
- b. All local and national level regulations of statutory authorities should be met by the bidder during the manufacturing process and in the final product make-up. The obtaining of permissions, checks, audits, approvals, registrations, etc. shall be the responsibility of the bidder and the Income Tax Department shall not be liable for any legal issue that might arise at a later stage.
- c. The material design should be child-friendly and non-toxic. There should be standard warning and statutory messaging on the packing as per the prevailing laws and rules.

d. The size of the board for the board games should be a minimum of 20 inch \* 20 inch. The pieces/counters/dice/cards/ should be made from high-grade plastic/wood/metal and should be heavy, sturdy and durable.

e. In respect of the 3-D puzzle, there should be a minimum of 40 pieces. The pieces should be made of high quality paper covered EPS foam board or high quality cardboard or high quality foam.

f. The 2 board games and 1 3-D puzzle shall be packed separately with independent design and independent containers/boxes and shrink wrapped separately. 1000 defect-free pieces each of the 2 board games and 1 3-D puzzle are required to be manufactured. For clarity sake, the total number of independent boxes would be 3000 comprising of 2000 boxes of the 2 board games and 1000 boxes of the 3-D Puzzle. The Department may choose to direct the bidder to pack all the three boxes together to make it a “set of games” with a certain quality of printing on the packing of the set.

g. The Department shall be indicating the location where the games need to be delivered, completely packed.

h. Subsequent to the manufacture of the games, the designs, copyrights, intellectual property and other intangible property associated with the game development shall vest with the Income Tax Department. Subsequent to the completion of the tender, the Department may choose to independently obtain a desired number of game sets manufactured independently through a separate tender.

i. The logo and/or branding of the bidder shall be allowed to be printed on the game packaging in a specified location. The size of the logo and the branding shall be decided in advance by the Department in the interest of the overall implementation of the idea. The Department shall choose the placement and size of the Department’s logo/Amrit Mahotsav Logo so as to enhance the impact of the entire project.

### **3. Process of Selection**

The entire process of selection is as per extant rules and regulations. The timeline for the process is mentioned in Annexure A.

a. Interested bidders need to submit their Bids as per Annexure B

b. The bids will be opened on the specified date and the bidders whose bids are complete in all respects as per Annexure B shall be intimated to make a presentation on a specified date.

- c. The bidders making the presentations shall be evaluated on the basis of the criteria mentioned in Annexure C
- d. Qualified bidders shall be intimated about the date of the opening of the financial bid.
- e. Subsequently, a composite score of the qualified bidders is calculated on the basis of the method specified in Annexure D. The bidder scoring the highest shall be intimated of its selection after completion of internal procedures in this respect.

#### 4. **Miscellaneous Rules**

- i. **During the contract period, if for any reason, the contract with the successful bidder is terminated or there is breach of contract leading to termination, the bidder which is second in the selection process will be given the option to take over the work at the same terms and conditions and rates of the original contract of RFP. In case the second ranked bidder is not willing, the third ranked will be made the same offer, and soon.**
- ii. It will be the bidder's responsibility to check for updated information on the website ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) and <https://eprocure.gov.in/eprocure/app>). The Directorate serves the right to waive off any deviations, accept the whole or part therefore eject any or all bids and to select the Bidder(s) which, in the sole opinion of the Directorate, best meets its interest.
- iii. The Directorate serves the right solicit additional information from Bidders to evaluate which bid best meets the need of the project. Additional information may include, but is not limited to past performance records, lists of available items of work that will be done simultaneously with the project and evaluations by this Directorate.
- iv. **The decision of the Directorate of Income Tax (PR,P&P)with regard to selection of company/manufacture will be final and binding.**
- v. The company/manufacture is responsible for completion of the project to the satisfaction of the Directorate
- vi. Not more than one tender shall be submitted by one bidder.
- vii. All rates are to be quoted in Indian Rupees only and shall be written in figures and words.
- viii. The rates quoted in financial bid, should be all-inclusive with no exceptions. The rates should clearly specify all the applicable taxes. In case, this information is not mentioned in the quotation, it would be presumed that the rates quoted are inclusive of all charges and taxes. Any deviation in rates, prices or terms at any later stage after acceptance of work order and during validity of the work order shall lead to forfeiture of the EMD of the said bidder.
- ix. In case of non-receipt of EMD by due date, the tender received will be summarily rejected.

- x. If any information or details furnished or withheld by the bidders willingly/unwillingly or found to be false at any time during the process of bidding and/ or in the future, the bid/work allocation of such bidder will be cancelled immediately. The EMD /PBG shall stand forfeited.
- xi. Sub-letting of contract by the company/matrixufacturer is not allowed either in part or full, after award of work order. If any such matter comes to the Directorate's notice, the contract will be cancelled and EMD shall be forfeited.
- xii. No bid may be withdrawn in the interval between the deadline for submission of Bids and expiration of the period of bid validity. Withdrawal of a bid during this interval shall result in the forfeiture of EMD of the Bidder.
- xiii. Failure to accept the work order/non-commencement of work within the prescribed period shall entail automatic cancellation of the work order and forfeiture of the EMD.
- xiv. Jurisdiction: The courts of Delhi will have jurisdiction over all legal disputes under this contract.
- xv. The company/matrixufacturer shall be liable to pay for any Royalty / license fee or any other fee required to be paid for use of any infrastructure/ hardware/ software for the development, of board game and puzzle. The Directorate shall not entertain any request from the company/matrixufacturer for either reimbursement or direct payment to any third party.

## 5. **Financial Bid**

The envelope should be super-scribed with "**Financial Bid**" and should contain consolidated cost estimates. The agencies are required to understand the work properly before quoting the rates. The said financial bid should include all the expenses in respect of the work mentioned in this document.

## 6. **Earnest Money**

Earnest money deposit (EMD) / Bid Security of Rs.1,00,000/- (Rupees One Lakh Only) in the form of A/c Payee Demand Draft or Pay Order in favour of "**ZAO, CBDT, New Delhi, payable at New Delhi**" should accompany the bids and the same will be returned to unsuccessful bidders, after the tender process is completed. In case of non-performance of the contract, the entire amount of EMD of the Agency shall be forfeited. The validity of the EMD should be until 3 months of the successful completion of the work. The EMD of the unsuccessful bidders shall be returned after announcement of the successful bidders. The EMD of the successful bidder shall be returned after 3 months of completion of the work.



## **7. Payment**

- i. Bills may be raised on the basis of approved estimates after satisfactory completion of the work. Payment will be made only after the execution of work carried out by the agency to the satisfaction of the Directorate.
- ii. No advance payment shall be made.
- iii. Deduction at source for income tax or any other tax as applicable shall be made as per rules.
- iv. This Directorate shall not be liable for any default of payment by the agency to the parties involved or engaged by it for this project.
- v. GST as applicable with education cess, if any, would be payable only after submission of documentary evidence of deposit by the agency.
- vi. Tenders received late will not be entertained.
- vii. Incomplete or conditional tenders will not be entertained.
- viii. Bidders shall not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids.
- ix. One representative of the bidder may be present at the time of opening of tender.
- x. The Directorate reserves the right to cancel the tender process without assigning any reasons. The decision of the Directorate in this matter shall be final and binding.

**8. Pre bid meeting**:-A pre-bid meeting shall be held on 08<sup>th</sup> September, 2021 at 4 pm in the library on 6<sup>th</sup> Floor of Mayur Bhawan. All interested bidders are requested to take part in the meeting to understand the requirements of the Directorate in more detail.

## **9. Penalty**

In case, the agency fails to complete the work as per its design along with modification suggested by the Department within stipulated period, the EMD shall be forfeited. In case of failure to complete the work to the satisfaction of the Directorate, the Agency will be liable to penalty and legal action may also be initiated against the agency for non-performance of the contract.

**10.** For any query in the matter, contact may be made at telephone No.011-23411797.

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## **Annexure 'A'**

### **Timelines**

<b>S.No.</b>	<b>Details</b>	<b>Date &amp; Time</b>
1.	Pre-Bid Meeting	08 <sup>th</sup> September, 2021 at 4 pm
2.	Last date for receipt of bids	14 <sup>th</sup> September, 2021 (11:00 AM)
3.	Opening of Technical Bids	15 <sup>th</sup> September, 2021 03:00 PM
4.	Presentations of shortlisted bidders	16 <sup>th</sup> September and 17 <sup>th</sup> September, 2021
5.	Opening of Financial Bids	20 <sup>th</sup> September
6.	Awarding of Contract	Within one week of opening financial bid

## **Annexure B**

<b><u>S.No.</u></b>	<b><u>Details</u></b>
1.	Income Tax Returns of Last 3 years
2.	Details of board games designed and manufactured by the bidder with proof
3.	Details of 3d puzzles designed and manufactured by the bidder with proof
4.	GST Registration Certificate
5.	Details of bidder (Name, Address, Contact Details, Website, Fax, Certificate of Incorporation)
6.	EMD
7.	Self-declaration to the effect that bidder has not been blacklisted by any government organization.
8.	Undertaking in Appendix 1

## **Annexure C**

<b>S.No</b>	<b>Criteria</b>	<b>Maximum Points</b>
1	Innovation in the game design	25
2	How engaging is the game for children in the age group of 10 - 16	25
3	Is the design and manufacturing practical?	10
4	Quality of the prototype/sample provided or design provided during the presentation.	25
5	Experience of the bidder in similar projects already executed	15
6	Total	100

Only bidders scoring a minimum of 40% in each aspect and a total of more than 40 points will be qualified for the opening of financial bid.

A pro-rata score out of 70 points will be assigned to each bidder who qualifies the condition mentioned in Sl. No. 3 above. Assuming 4 bidders have participated in the presentation, an illustration of the scoring system is given below,

Sl. No.	Bidder	Total score obtained in Presentation	Pro Rata Score (Out of 70)
1	Bidder W	95	70
2	Bidder X	90	66.31 (90/95 * 70)
3	Bidder Y	80	58.94 (80/95 * 70)
4	Bidder Z	35	Disqualified

## Annexure D

### Scoring of the Financial Bid and Cumulative Score

A pro-rata score out of 30 points will be assigned to each bidder who qualifies the technical stage of the process and in whose case the Financial Bid is in the format as specified .

Assuming financial bids of 4 bidders are opened, an illustration of the scoring system is given below,

Sl. No.	Bidder	Financial Bid amount	Pro Rata Score (Out of 30)
1	Bidder W	1,20,000	22.5 (90,000/1,20,000 * 30)
2	Bidder X	1,00,000	27 (90,000/1,00,000 * 30)
3	Bidder Y	90,000	30

### Cumulative Scores

Sl. No.	Bidder	Score in Technical Part of the Bid (A)	Score in Financial Part of the Bid (B)	Cumulative Score (Out of 100) (A+B)
1	Bidder W	70	22.5	92.5
<b>2</b>	<b>Bidder X</b>	<b>66.31</b>	<b>27</b>	<b>93.31</b>
3	Bidder Y	58.94	30	88.94

**Annexure E**

**Financial Bid Format**

Item	Cost	
	Amount in words	Amount in figures
Cost of Financial Proposal (exclusive of all applicable taxes)		
Applicable taxes (provide breakup)		
Total cost of Financial Proposal (including GST and all applicable taxes)		

GST would be payable at the applicable rates as may be in force from time to time.

**For Financial Evaluation, the “Total Cost of Financial Proposal” for the period will be considered.** This fixed amount should cover **ALL** costs/expenses of the bidder for undertaking work as detailed in the Tender document.

Signature.....  
For and on behalf of.....  
Name.....  
Designation.....  
**Seal.....**

**Appendix-1**

(To be furnished on the Bidder’s Letter head)

To,

.....  
.....  
.....

**Subject: Bid for Developing 2 Board Games and one 3-D puzzle on the theme of Income Tax and Nation Building by the Directorate of PR,P&P-reg.**

**Dear Sir,**

We have read the tender document dated.....and agree to accept all the Terms and conditions contained in the said document.

2. We also confirm that in the case of deviating from or declining ITD’s work order or deliberately/ knowingly providing wrong /false information/credentials/documents in support, the ITD reserves the right to terminate/rescind the contract at any stage, forfeit the EMD and other dues of the Agency, if any, and to take any other action as may be deemed fit.

3. Our bid, in conjunction with your acceptance of our proposal shall constitute a binding work order for us.

4. We understand that you are not bound to accept our proposal or to give us any reasons in the extent of rejection of our proposal nor are you required to defray any expenses incurred by us in bidding.

5. We therefore request you to consider our bid for determination of the contract.

Thanking you.

Yours faithfully,

For and on behalf of.....  
Name.....  
Designation.....  
Seal.....