



No. PPRA/AP-51/2025
Government of Pakistan
Public Procurement Regulatory Authority
(Appeal & Review Petition Secretariat)
1st Floor, FBC Building, G-5/2, Islamabad
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ORDER

M/s Mutahir Metal Works (Pvt.) Ltd.

...the "Appellant"

Vs.

Islamabad Electric Supply Company (IESCO) and Others

...the "Respondents"

<u>Dates of Hearing</u>	
01.04.2026	Mr. Muhammad Hanzala (Counsel), Mr. Alam Zaib (Counsel / Associate), Mr. Anwar Jamal (AHC / Associate), Mr. Usman Iqbal
16.03.2026	
19.02.2026	
	<i>(On behalf of Appellant)</i>
	Mr. Asif Khan, ASC, Mr. Masood Ahmed Burza, Director Procurement (IESCO), Counsel, Mr. Mahmood Ul Hassan, AD Procurement (IESCO)
	<i>(On behalf of Respondent i.e., IESCO)</i>
	Mr. Muhammad Awais (Manager Project), Syed Hassan Salman, Mr. Shakil Malik (BDM)
	<i>(On behalf of Respondent No. 04 i.e., Transmark Int'l)</i>
	Mr. Khurram Ejaz (Director), Mr. Muzaffar Islam, Mr. Shahzad Hafeez
	<i>(On behalf of Respondent No. 05, i.e., Al-Khurram Associates)</i>

APPEAL UNDER RULE 48(7) OF THE PUBLIC PROCUREMENT RULES, 2004 AGAINST THE DECISION OF THE IESCO-GRC DATED 24.11.2025, REGARDING THE TECHNICAL EVALUATION REPORT DATED 10.11.2025 OF TENDER NO.PMU/GOODS/NCB-259 FOR SUPPLY OF 132KV D/C STEEL POLES SPA

The Authority received an Appeal filed M/s Mutahir Metal Works (Pvt) Ltd., through its authorised representative

Mr. Usman Iqbal Bhatti “the Appellant” on 18.12.2025 under Rule 48(7) of the Public Procurement Rules, 2004. The Authority on receipt of the Appeal issued notices to M/s Muthir Metal Works (Pvt.) Ltd. (“Appellant”); Islamabad Electric Supply Company (IESCO), through its CEO, Islamabad; Chief Engineer (Development), PMU, IESCO, Islamabad; Convenor GRC / Chief Engineer (P&E) IESCO, Islamabad; M/s Transmark International (Pvt.) Ltd. Lahore; & M/s Al-Khurram Associates (Pvt.) Ltd. (the “Respondents”), wherein it was directed to appear in person or through their nominated representatives or Counsel before the Authority on the abovementioned dates of hearing(s) before the Appellate Committee in the Committee Room of Public Procurement Regulatory Authority (PPRA).

2. On the said dates of hearing(s), the representatives of the parties, i.e. M/s Mutahir Metal Works (Pvt.) Ltd. “Appellant”; IESCO, M/s Transmark International (Pvt.) Ltd. & Al-Khurram Associates (Pvt.) Ltd. “Respondents” appeared before the Committee and presented their arguments at length. The Respondents provided written arguments to the Committee.

3. The representative of the Appellant submitted that the Appellant participated in IESCO Tender No. PMU/GOODS/NCB-259, for the supply of 132 KV D/C Steel Poles SPA and Allied Accessories. The technical bids were opened on 28-08-2025, and in the Technical Evaluation Report

uploaded on the EPADS dated 10-11-2025, the Appellant along with four other bidders participated. IESCO in Technical Evaluation Report wrongly declared Respondent No. 4 & 5 (M/S Trans mark International and M/s Al-Khurram) as technically responsive. The Appellant being an aggrieved bidder, files a detailed grievance dated 13-11-2025 under Rule 48 (3) of the Public Procurement Rules, 2004, highlighting that the bidder's M/s Trans mark International and M/s Al-Khurram Associates did not meet the mandatory qualification criteria. The Appellant was called for a personal hearing before the IESCO-GRC on 24-11-2025.

4. The representative of the Appellant further submitted that the GRC, vide its impugned minutes dated 24-11-2025, rejected the Appellant's grievance with a one-line, non-speaking order: "After detailed discussion, the GRC rejected the grievance of M/s Mutahir Metal Works (Pvt) Ltd.". Further submitted that Rule 29 of the Public Procurement Rules, 2004, mandates the procuring agency to establish a definitive evaluation criterion. Rule 30 imposes a mandatory duty to evaluate bids strictly in accordance with that pre disclosed criteria. The BDS clause 2.3.2 explicitly requires the manufacturer to demonstrate "three years satisfactory operational performance of the offered equipment". The term "offered equipment" unequivocally means the specific 132 KV SPA-type poles for which the tender was called, as per NTDC specification P-163:83. The Respondent Bidders No. 4 & 5 and

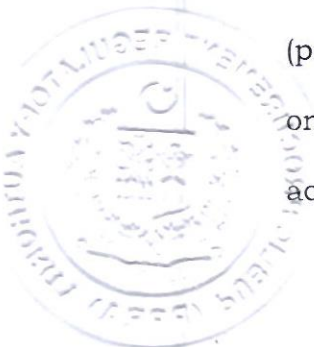
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their manufacturers have never supplied these specific SPA-type poles in Pakistan or elsewhere. It is an impossibility for the said bidders to possess or provide a performance certificate for three years of satisfactory operation for the offered material. By declaring them responsive, IESCO has acted in direct contravention of Rules 29 & 30 of the Public Procurement Rules, 2004.

5. The representative of the Appellant further averred that mandatory performance criteria (BDS 2.3.2) cannot be relaxed or waived. If a bidder/manufacturer has no record of supplying the specific tendered material (132 KV SPA Poles), they are per se non-responsive. The concept of “Educational Orders” under NTDC SOPs is introduced for new bidders / manufacturers, moreover, bypassing fundamental qualification requirements for bidders proposing a manufacturer who lacks the specific, mandated performance history. Allowing such bidders to qualify renders the pre-qualification criteria meaningless and defeats the objective of ensuring quality and reliability in Public Procurement.

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6. The representative of the Appellant further contended that in a similar case (PESCO Tender No. 27), the same manufacturer, M/s Jiangsu Milk way Steel Poles Co. Ltd. (proposed by Respondent No. 5), was declared non-responsive on the identical grounds that it “failure to furnish an acceptable type test report and verifiable performance /

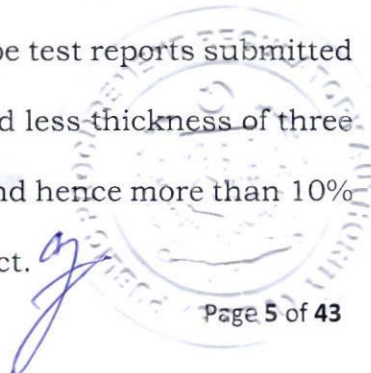


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experience as per tender condition". This decision was upheld by the PESCO GRC and subsequently by this Authority (PPRA) in Appeal No. PPRA/AP-23/2025. Further added that BDS Clause 2.3.2 requires successful completion of at least two contracts for material of the "same nature/type," defined as having complete characteristics / features. The SPA-type poles have unique, Pakistan-specific characteristics. Respondent Bidders No. 4 & 5 have provided no evidence of any contract for SPA-type poles. That both bidders have offered SPA-type poles of excessively low weight than those already approved and purchased by many DISCOs and IESCO itself. That manufacturer of Respondent No. 4 has no type tests for the offered poles, proving they have never manufactured or supplied them.



7. The representative of the Appellant further submitted that the manufacturer of Respondent No. 5 recently performed type testing of SPA-type poles, proving that these poles were never manufactured and supplied by before and have no satisfactory performance history duly required as mandatory condition of the bidding document. Further highlighted that the type test reports submitted by the Respondent No. 5 are not for SPA-type poles that were already approved, accepted and purchased by IESCO itself. The type test reports submitted are of a pole which has less lengths and less thickness of three sections of the pole to make it whole, and hence more than 10% less weight; means poor quality product.



8. The representative of the Appellant further submitted that on the critical term “offered equipment” (interchangeably referred to as “offered material” in procurement parlance), as enshrined in BDS Clause 2.3.2 of the Bidding Documents, which mandates “three years satisfactory operational performance of the offered equipment”. This clause lies at the heart of the Respondents non-compliance and the GRCs arbitrary rejection. Further added that under the Public Procurement Rules, 2004, particularly Rules 29 and 30, “offered equipment” unequivocally denotes the specific goods, materials, or equipment proposed by the bidder in direct response to the procuring agency’s tendered requirements. It is not a generic or interchangeable term but one tethered to the technical specifications outlined in the bidding documents (e.g., NTDC specification P-163:83 for 132 KV SPA-Type poles). Further averred that the bidder must furnish irrefutable evidence that the offered equipment, precisely the 132 KV Double Circuit Steel Poles of SPA-type has undergone three years of satisfactory operational performance in comparable conditions.

9. The representative of the Appellant further submitted that the “extent” of compliance with BDS 2.3.2 extends beyond mere certification; it demands verifiable operational date (e.g., site installations, maintenance logs, and third-party validations) for the exact offered equipment. Respondents No. 4 & 5 manufacturers (M/s Jiangsu Milk way Steel Poles Co.

Ltd. for Respondent No. 5) have adduced no such evidence for 132 KV SPA-type poles, rendering their bids per se non-responsive. The “comparable characteristics” under BDS 2.3.1 must mirror the tendered SPA designs specificity, slopping arms, anti-corrosion coating, and seismic compliance along with other physical characteristics like length, thickness and weight. This rigor is not discretionary; Rule 29 requires “definitive criteria”, and any ambiguity in proof of offered equipment performance must favour disqualification to safeguard public interest. Further added that the Respondent No. 4 manufacturer lacks type-test reports for SPA poles, confirming zero prior production of the offered equipment, failing BDS 2.3.2 operational performance threshold.

10. The representative of the Appellant further submitted that expanding offered equipment to encompass unproven substitutes denies the Appellant’s right to a level playing field. A lax reading of “offered equipment” erodes PPRAs economy objective (Rule 4), inviting inferior materials that compromise grid reliability.

11. The representative of the Appellant further submitted that M/s Al-Khurram Associates Private Limited (FBR Registration No. 9683819) deliberately submitted fraudulent audited financial statements and misrepresented its annual turnover to meet the mandatory eligibility criteria. Specifically, the bidder submitted financial statements for tax years 2022

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and 2023 showing sales of PKR 324,205,862 and PKR 439,274,380 respectively, which in fact belong to a separate legal entity (Al-Khurram Associates AOP), FBR Registration No. 7386811. The actual FBR recorded sales for the AOP entity for those years are PKR 16,729,367 and PKR 37,900,688 respectively. The bidder also falsified its year of incorporation as March 1990 and claimed completion of NTDC Contracts in 2017, despite being incorporated in April 2022. The bidder was actually registered with FBR for sales Tax in January, 2024, and does not have any legitimate business record before Tax year 2023-24. It could not satisfy the tender requirements of Average Turnover for the last three years.

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12. The representative of the Appellant further contended that Transmark International Pvt Limited submitted audited financial statements and turnover figures that are substantially inflated compared to its actual FBR records. The submitted average annual turnover is nearly double the actual verified FBR average. This material misrepresentation of financial capacity violates the principles of transparency and honesty in Public Procurement under PPRA Rules. Further added that M/s Al-Khurram Associates / Al-Hussain Group has already supplied 94,180 Kg underweight steel tubular poles to IESCO in tender no. 156-R, 157-R, 158-R causing embezzlement of PKR 130 million. The same persons behind M/s Al-Khurram Associates (Pvt) Limited, through their sister concern M/s Al-Hussain Traders, supplied 189 poles to IESCO.

Actual weight received: 824,220 kg. Required weight as per IESCO approved drawings of other qualified manufacturer: 918,400Kg. Shortfall: 94,180 Kg; 95 tons of steel missing. Financial loss: PKR 130,000,000 in one consignment alone. Further highlighted that in above mentioned tenders, Al-Hussain Traders declared M/s Jiangsu Milky way Steel Poles Co. Ltd as manufacturer and furnished "fresh authorisation from the concerned manufacturer" as per clause 2.3.1 (b), contractual experience, from the same manufacturer, but actually shipped the poles from M/s Suzhou SPIW Electric Power Development Co. Ltd, a completely different, untested, and unqualified entity.

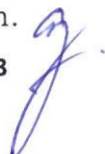
13. The representative of the Appellant further submitted that the Appellant had earlier filed a grievance before the Grievance Redressal Committee (GRC) of Respondent No. 1, which was decided vide order dated 24-11-2025, aggrieved thereby, the present appeals were preferred within the statutory period, along with memorandum of appeal and supporting documents. Further submitted that certain additional documents/evidence annexed with the memorandum of appeal at the time of filing, could not be produced before the GRC despite exercise of due diligence. These documents were either not within the knowledge of the Appellant or could not, after due diligence, be obtained prior to the GRC proceedings and decision. Further submitted that the Respondents have raised objection that the additional evidence



were neither raised before the GRC nor formed part of the GRC complaint, and therefore, cannot be considered by this Authority. The said objection is wholly misconceived in law for the reasons set out hereinafter. That Order XLI Rule 27 CPC empowers the Appellate forum to permit/consider additional evidence where the appellate court / authority requires the evidence to pronounce proper judgment, or for any other substantial cause. These principles apply to PPRA appeals in view of their quasi-judicial character, the overriding objective of fairness, transparency, and eradication of fraudulent practices in public procurement. Judicial precedents affirms that additional evidence and grounds may be entertained when material was unavailable earlier despite due diligence and is essential for justice, especially in cases involving fraud or misrepresentation. Fraud vitiates all solemn proceedings and cannot be shielded by procedural technicalities.



14. The representative of the Appellant further submitted that the additional evidence (already on record as filed with the memorandum of appeal and marked as Annexures K, L, M) comprises documents procured subsequent to the GRC decision through legitimate independent sources (including FBR verifications and correspondence from relevant DISCOs). Their inclusion satisfies Rule 27 of Order XLI CPC, as they could not be produced before the GRC even with due diligence. Their consideration is further warranted under clause (B) to enable this Authority to arrive at a just and informed decision.



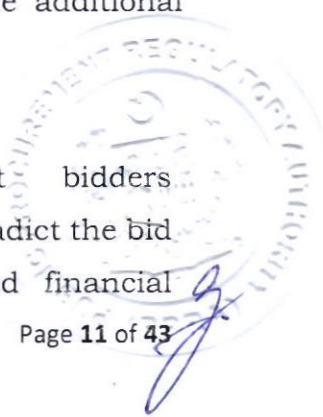
Further submitted that certain critical facts embodied in the additional evidence, specially, the misrepresentation of different entities and financial misrepresentation (submission of inflated / fictitious sales figures and financial statements belonging to different entities or periods) were disclosed after the pronouncement of the impugned GRC order. It is precisely for this reason that the said objections and issues could not be raised before the GRC; the relevant evidence and verifications were not available to the Appellant at that stage despite due diligence. That the additional evidence is of great importance for the proper adjudication of the present appeal. Public Procurement under the PPRA regime is fundamentally aimed at securing value for money in the expenditure of public funds. A bidder who engages in misrepresentation of material facts to secure a contract cannot be regarded as a responsible or trustworthy user of public money. Such conduct undermines the core principles of economy, efficiency, and integrity that govern public procurement.

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15. The representative of the Appellant further submitted that the additional evidence prima facie established misrepresentation by the Respondent bidders, constituting fraudulent practice under the PPRA regime. The additional evidence demonstrates the following:

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1. Financial Misrepresentation: Respondent bidders submitted FBR sales tax returns directly contradict the bid submitted Forms (Fin 1 & 2) and audited financial





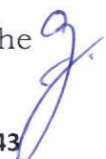
statements. This deliberate misrepresentation was intended to secure undue contract award and avoid disqualification, falling squarely within fraudulent practice. Comparable instances have led to rejection by other DISCOs.

2. Misrepresentation regarding performance certificates from end users: Respondent bidders furnished end-user performance certificates but issued by parties / companies which are not end users. This was done to mislead the procuring agency and obtain qualification which he never deserves.

16. The representative of the Respondents (1-3) submitted that the instant appeal is not maintainable in the light of dictum laid down by the honourable Apex Courts in which it has clearly been held that the PPRA cannot assume jurisdiction if the matters of technical requirements and specification of a product which has been finalized after thorough analysis and deeper study of the requirements and specifications of the material and project. Further added that the instant appeal is not maintainable because the whole case of the Appellant is based on a Clause BDS 2.3.2 which is non -existence and on the basis of such concocted clause the appellant is twisting the facts and trying to mould the criteria and stance in his favour according to his wishes and whims which is even neither provided nor permitted under the law.




17. The representative of the Respondent further submitted that the instant appeal is not maintainable because if the



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appellant had any objection or reservation about the bidding criteria so the same could have been assailed in the light of rules and regulations before participating in the bidding process which has not been done at that time therefore is not permitted under the law to assail the same at this stage when it has been established that the Appellant could not meet the applicable criteria, requirements and also requisite expertise hence instant appeal is not maintainable. Further contended that the Appellant has levelled baseless allegations against Respondent No. 4 & 5 and sought the relief against them through instant appeal which is even cannot be granted through instant appeal because it has been upheld by the honourable apex courts through various judgements that if a thing cannot be done directly so the same also cannot be done indirectly.

18. The representative of the Respondent further submitted that according to dictum laid down by the apex courts, this forum lacks jurisdiction to make or object upon the criteria and also dictate the procuring agency about the specification and technical condition of the equipment required by the procuring agency. Further added that the bidder baseless accusation regarding wrongly declared respondent no. 4 & 5. Bids of respondent were evaluated as per set forth of bidding document (which has never been assailed by the appellant at relevant time), both respondents successfully established qualification criteria of bidding document, schedule of

 technical requirement and no deviation from GCC and SCC conditions, therefore, procuring agency declared responsive bidders. Further added that the Respondent No. 3, despite PPRA Rule 48(6) (authorise Grievance Redressal Committee) to investigate and decide the grievances of the contractors, therefore, to adopt due course of law, rules and procedure the call up notice have been issued in accordance with law and physical hearing has been afforded.

19. The representative of the Respondent further averred that the GRC investigated the grievance in detail, provided opportunity to explain its point of view. The Appellant himself appeared but grievance was briefed through their legal counsel. During the course of hearing, the appellant was asked about specification of 132 KV Steel Tubular Pole whose tender he participated and filed grievance. He replied that he is unaware of the specifications. After detailed deliberations keeping in view the discussions made during the grievance, GRC concluded that grievance of aggrieved bidder is not maintainable because neither the appellant was aware about the required material and specification because views of aggrieved bidder in its grievance were based on speculations and if and buts. Further added that SBD of PPRA has been used for procurement of 132 Kv D/C Steel Tubular poles, PPRA SBD is comprised nine sections. Section II of SBD is related to Introduction to Instruction to Bidders (ITB) and Section III is Bid Data Sheet (BDS). BDS is dependent on ITB, and Section



II governs unless otherwise ITB referring the any clause to BDS. As per Bidding Document for said Tender, BDS 2.3.2 does not exist in bidding document. Even clause 2.3.3 also exist in ITB Section II.

20. The representative of the Respondent further submitted that national Grid Company NGC (erstwhile NTDC) & IESCO are two independent entities and answering Respondent No. 1 does not adhere SOP of NGC for educational order. In addition, respondent 1 is a government entity and follow all the rules, regulation and SRO of Government. SRO 827(I)/2001, clause 4 (a) is adequate for IESCO for issuance educational orders for new entrants. As per SRO, education is applicable for indigenous production and its development rather for foreign bidders. As per bidding document, manufacturer has to establish manufacturing experience as per ITB-13.3(b). Further, IESCO invited tender as per PPRA Rule 36 (b) rather PPRA Rule 15. Appellant objection on prequalification is based on assumption. Further averred that every procuring agency has different qualification and experience criteria subject to different material / works therefore, grievances and their outcomes are also different and connecting the same case with each grievance is unjustified and legally incorrect. IESCO inspector witnessed type testing from an independent lab from where appellant's manufacture has conducted type testing. Moreover, case under which the Appellant filed the instant appeal, accordingly type testing will be performed as per

bidding document clause 5.1 Section V, which is reproduced as under:



“.....bidder has to arrange type testing at any one of the below mentioned laboratories at his cost without disturbing the stipulated delivery period given above duly witnessed by IESCO Engineers”.

21. The representative of the Respondent further submitted that BDS and ITB section are correlated and ITB 2 has only one sub clause which is reproduced as under:

Source of funds is referred in clause 2 of invitation for bids.

Hence, it reveals that word “same nature/type” define as having comparable characteristics / feature”. Further, appellant is misinterpreting the SPA, SPD, SPG type poles are used only in Pakistan. However, SPD type poles are also used in different countries, moreover SPA, SPD and SPG are abbreviation which is defined as S=Steel, P=Poles Letter A denote angle (0-2 degree).

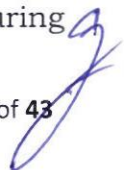
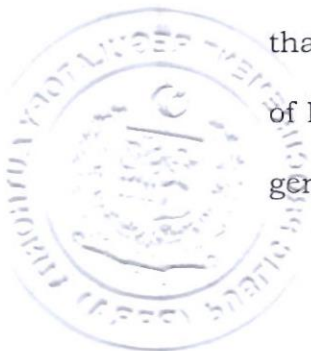
S=Steel, P=Pole Letter D denote angle (2-30 degree)

S=Steel, P=Pole Letter G denote angle (30-60 degree)



Hence, Appellant is again misleading the Authority referring incorrect clause and mis-interpreting technical terms.

22. The representative of the Respondent further submitted that the Respondent No. 1 is purchasing material in the light of Rule 10 of the Public Procurement Rules, 2004 having vast generic specifications. It is the prerogative of the procuring



agency to procure the material according to need based requirements of the procuring items in light of standard criteria and quality. As per Specifications P-163:83, there is no specified limit related to parameter.



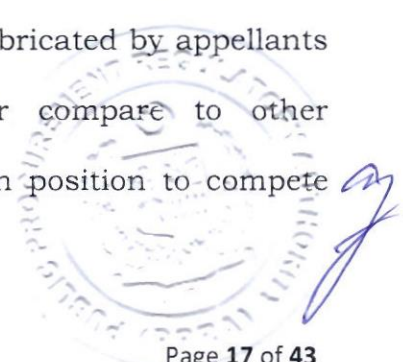
23. The general configuration and dimension of poles and clearance shall be as per attached drawings. The diameter of poles shall not exceed 12 meters. The min thickness of material used for poles shall be 6 mm and for cross arm 4mm. Further clause 4.1, of specification, which is reproduced as under:

“Each type of pole shall be designed to safety withstand the loading due to wind on pole, conductor, hardware, earth-wire and dead weight of pole and fitting, due to resultant transverse load at angle as indicated here after”.

24. It is deduced that manufacturer meeting the above criteria subsequently type testing requirement as per clause 9 of specification shall qualify for designing of parameter. Designing of poles is based on thickness of steel sheet subsequently type testing of poles rather than weight.



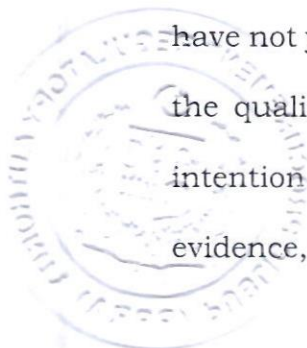
25. It is inferred that manufacture of Appellant has over design the poles from minimum requirement of specification therefore weight so that cost of poles fabricated by appellants manufacturer is substantially higher compare to other competitor resulting appellant is not in position to compete



fairly therefore, using other means to disqualify competitor to gain order.

26. Further added that Poles are designed as per specified value of specification therefore question for quality is seem illogical, loading tests is being performed as type testing and FAT test is also part of contract agreement to verify the quality of material as per specification.

27. The representative of the Respondent further submitted that the profile and supply record of manufacturer of Respondent No. 5, reveals that manufacturer has very vast experience of fabrication of steel tubular, tower for power sector as well as communication tower for not only China but also supplying all over the world. Performance certificates of end user of different countries of higher rated poles are attached in bidding document which is substantially meeting with relevant qualification criteria of BD. Currently, IESCO purchased Steel Tubular poles from said manufacturer and no complaint has been reported during erection. Further, there is no provision in bidding document that performance history of identical pole is require, however, performance certificate of higher rated poles is attached in bids. Further added that first of all the product have not yet been arrived so how can the Appellant object upon the quality of the product which clearly shows the malafide intention of the Appellant. Appellant is accusing without evidence, the minimum thickness for steel sheet to be used in





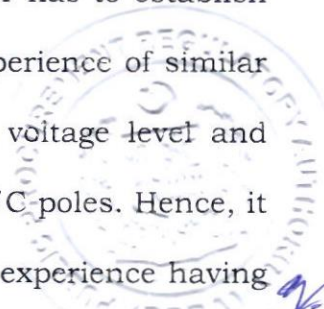
fabrication is 6 mm as narrated thereon in point-F. Further, procuring agency cannot afford short length of pole, as length is associated with ground clearance from different object of surrounding where poles to be erected. The technical data and drawings of poles have been approved by professional engineers of IESCO according to the requirement of area, place and design requirement, and did not find any deviation in length and dimension from tender specification P-163:83.

28. The representative of the Respondent further contended that the Appellant used terms “offered equipment” without referring particular clauses of bidding document. On what basis, appellant is alleging procuring agency and GRC about violation of PPR Rule 30. In case of appellant is discussing about manufacturing experience then appellant is misinterpreting the said clause. Manufacturing experience clause is as under:

“The Manufacturer shall demonstrate designing and manufacturing of similar or higher rated equipment / material for at least five years and three years satisfactory operation performance of offered equipment”.



29. This clause reveals that manufacturer has to establish five years designing and manufacturing experience of similar or higher rated. The term rated refers to voltage level and procuring agency invited bids for 132 kV D/C poles. Hence, it is inferred from this clause manufacturer’s experience having



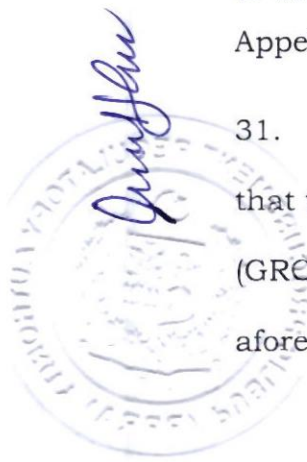
capability for fabrication of material either 132kV or higher voltage level (which include 220 kV, 500Kv or any other voltage above 132Kv). Withal performance operation certification citation is not additional or separate clause but it is continuation of the sane clause therefore it should be read in conjunction rather in isolation. This clause infers that if a manufacturer establishes its experience through either 132Kv material or any other high voltage then performance certificate of that voltage level of material to accompanied in bid, the reason behind the term “offered equipment” narrated in the aforesaid clause.

30. The representative of the Respondent further submitted that material related power sector is designed for service condition. For designing of poles, two factors are important, i.e., wind speed and seismic value, which are already determined in clause 4.2 of P-163:83, the same is reproduced as under:

“Max wind velocity (VM) has been taken as 45m/second the reference wind velocity (VR) as 30.2m/second taking into account ground roughness coefficient as 0.67. The magnitude of wind load on pole and wire is a pressure of 57kg/m²”.


Appellant’s opinion is based on speculations as narrated.

31. The representative of the Respondent further submitted that the minutes of meeting of Grievance Redressal Committee (GRC) clearly reveals that GRC has adequate understanding of aforesaid manufacturing experience. Further added that the

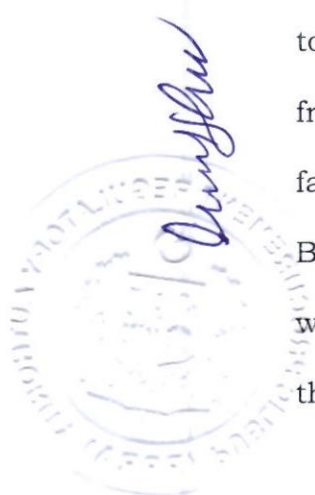


Respondent carried out due diligence and verified supply record, contractual experience and performance of material of Respondent No. 5. The Respondent No. 5 is successfully establishing relevant clauses of qualification criteria. Further added that the objection alleging submission of fraudulent audited financial statements and misrepresentation of annual turnover is baseless, misconceived, and empathically denied. Al Khurram originally commenced business operations as a sole proprietorship in the year 1990 and was thereafter recognised as Al Khurram Associates (AOP) (FBR Registration No. 7386811). Subsequently, said AOP was converted into Al Khurram Associates (Private) Limited as a continuation of the same enterprise. In line with the well-established commercial and legal principles, the partners of AOP became the shareholders and directors of the Private Limited Company, and the entire undertaking, comprising assets, liabilities, contracts, workforce, and business operations was transferred as a going concern. This uninterrupted continuity has been formally acknowledged by the Pakistan Engineering Council (PEC) through issuance of a conversion certificate, categorically confirming that the conversion involved only a change in legal form, while ownership, management, technical capacity, and experience remained unchanged.

32. The representative of the Respondent further submitted that the Appellant has levelled serious allegations and also discussed very private and secret documents about the

 Respondent No. 4, which proves that the Appellant is involved in fraudulent activities and also using unfair means to avail the tender and due probe into the illegal actions of the appellant should be made before hearing of instant appeal. Further added that the tender and supplied material under NCB 156R-157R-158R by other company that is Al Hussain Enterprises is according to the requirements of the answering Respondent and also accepted after type test. If the Appellant links the said AOP (M/s AL Hussain Enterprises) with M/s Al Khurram Associates Pvt Limited, i.e., Respondent No. 4, then its experience and other status may also be linked to it for its benefit.

33. The representative of the Respondent No. 4 (M/s Transmark International Pvt Limited) submitted that the answering Respondent participated in the IESCO Tender (the Procuring Agency) Tender No. PMU/Goods/NCB-260, and was declared lowest responsive bidder "Technically and Financially". That the principle of "who seeks equity must come with clean hands" has clearly violated by the Mutahir Metal Works Pvt Ltd. (the Appellant) as he got unauthorised access to confidential data and record of the respondent company from the safe custody of the IESCO and PPRA, distorted the facts and twisted the meaning / requirement of IESCOs Bidding Document to reach to the satisfaction of its own wishful philosophy. Contrary to the spirit of PPRA Rules, 2004, the Appellant desires that since his manufacturer has





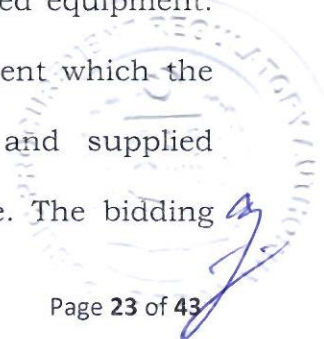
previously manufactured & supplied transmission line steel pole (SPA) type for light angle, D type for medium angle and G type for heavy angle (commonly denoted as SPA, SPD, SPG). Therefore, according to the Appellant, it is an “impossibility” for other manufacturers to make similar Steel Poles and possess three years of satisfactory performance experience which means that the Appellant should be the only bidder / manufacturer to keep on supplying Steel Poles (SPA, SPD, and SPG) on exorbitantly high prices with huge profit benefits margins to keep its monopoly and IESCO should not look for other manufacturers for competitive economical procurement, contrary to PPRA Rules, 2004.

34. The representative of the Respondent No. 4 further submitted that the Clause 2.3.2 of “Evaluation & Qualification Criteria” is reproduced as under:

“The manufacturer shall demonstrate designing and manufacturing experience of similar or higher rated equipment / material for at least five year and three-year satisfactory operation performance of offered equipment”.



35. The above clause explicitly requires that the Manufacturer should have at least five years manufacturing experience of similar or high rated equipment and three years satisfactory operation performance of the offered equipment. The terms “offered equipment” is that equipment which the manufacturer has designed, manufactured and supplied previously during the period mentioned above. The bidding



document require that the manufacturer shall demonstrate the design and manufacturing experience of at least five years and three years satisfactory operation of the offered equipment, i.e., the equipment which he has offered during last at least five years not only in Pakistan but also elsewhere. The Appellant has falsely derived that offered equipment as the equipment which is specifically required under the subject tender. The answering respondent's understanding is further strengthened and validated by the submission requirements under clause 2.3.2 which states that:

“Manufacturer will provide the detailed supply record of similar or higher rated equipment. Satisfactory performance of similar equipment for three years”.

36. From the above clause, it is evident that the Procuring Agency (IESCO) is requiring the satisfactory performance of the similar equipment for last three years, and not requiring specifically the performance certificates of the 132Kv steel pole type SPD earlier supplied to IESCO/DISCOs. The answering respondent fully complies with the Evaluation Criteria laid down in the clause 2.3.2 of the Bidding Document.

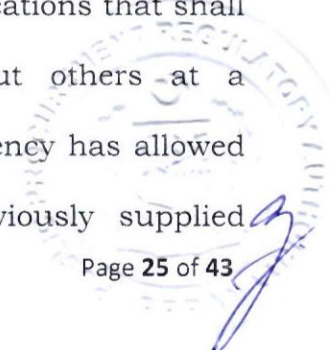
37. The representative of the Respondent averred that the Appellant is again twisting the facts against the spirit of PPRA Rules, 2004, and IESCO bidding requirements. There is no requirement of provision of two Contracts “specifically” for 132Kv Steel Pole Type SPD in the Bidding Document clause 2.3.1. The said clause requires the bidder to provide two



contracts of “same nature/type” and further defines the “same nature/type” as comparable characteristics / features. The Procuring Agency (IESCO) does not require that the bidder / manufacturer must have supplied specifically 132Kv Steel Poles Type SPD, whereas, the provision has been made that the bidder / manufacturer may submit Contracts of comparable/similar characteristic / features to ascertain the previous experience of the bidder / manufacturer on the basis of similar equipment supplied. The similarity is based on relevant design criteria, voltage rating, pole type and configuration, circuit arrangement, loading criteria, material, galvanization etc. If this fallacy if the Appellant is to be considered valid for an instance that said 132Kv Steel Pole Type SPD Pole is unique and Pakistan specific characteristics, then what is the point that the procuring agency (IESCO) is requiring contracts that are comparable/ similar in characteristics / features to the required 132Kv Steel Pole Type SPD.



38. The representative of the Respondent further argued that the procuring agency has not required Contracts specifically for 132Kv Steel Pole Type SPD because PPRA Rule 10 mandates the procuring agency (IESCO) to allow the widest possible competition by defining such specifications that shall not favour any single contractor nor put others at a disadvantage. Accordingly, the Procuring Agency has allowed the bidders/manufacturers who have previously supplied

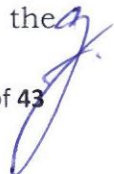




similar comparable/similar characteristics/features poles can also be response/qualified in order to ensure healthy competition. Alternatively, if only those bidders / manufacturers are declared responsive/qualified who have supplied specifically 132Kv Steel Pole Type SPD in the past, then that could be beneficial for only that bidder/manufacturer who possesses the supply record specifically for 132Kv Steel Pole Type SPD, which resultantly be a severe violation of PPRA Rules, 2004 of undermining widest possible competition because the more narrower is the qualification criteria, the more possible are the chances that the bidder/manufacturer would create monopoly and would sell the equipment/material in exorbitantly higher prices to the Procuring Agency (IESCO).

39. The representative of the Respondent further submitted that similar nature/type contracts are required only for the evaluation & qualification purposes of the bidders / manufacturers, whereas, the fresh type tests are made mandatory in accordance with bidding documents Clause 5.1 of BDS:

“The Contractor shall supply valid type test reports according to WAPDA / NTDC specification along with the bid for the material offered. In case the type test reports furnished by the bidder are not from one of the laboratories mentioned below or any other reputed independent testing laboratories accredited by STL (Short Circuit Testing Liaison) or are not relevant to the material offered or do not meet or comply with the



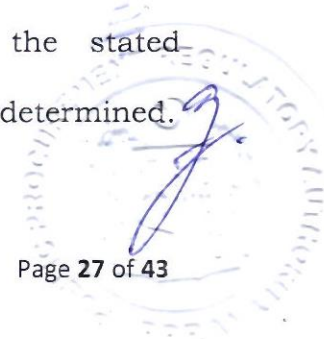


ratings and other requirements of the purchaser's specifications included in this bidding document or are otherwise not to the satisfaction of the purchaser in any respect, the bidder has to arrange type testing at any one of the below mentioned laboratories at his cost without disturbing the stipulated delivery period given above".

40. Therefore, the point of demanding the fresh type tests is mandatory for the bidder/manufacturer who do not possess the type test report specifically for 132Kv Steel Type SPD, before the start of mass production in order to ensure that the supplied equipment complies with IEC/NTDC standards/specifications and tender requirements.

41. The representative of the Respondent further contended that the Appellant has given a non-technical and illogical reasoning that the 132Kv Steel Pole Type SPD offered by the Respondent are of low weight and that is why the same is poor quality and a threat to property and lives of citizens of Pakistan.

42. The answering Respondent would like to present the technical and logical reasoning to educate the Appellant that each type of pole shall be designed to safety withstand the loading due to wind on pole, conductors, hardware, earth wire and dead weight of a pole and fittings, due to resultant transverse load at angles. Considering all the stated parameters, the Pole is designed and its weight is determined.





43. If the weight was the only parameter to establish the quality and superiority of the Pole, then NTDC must have mentioned the weight of 132Kv Steel Pole Type SPD particularly in the Specification No. P-166:83 (Steel Pole for Transmission Lines). Whereas, the fact is that there is no mention of weight of the Pole in the stated specifications due to the reason that the purpose of the specifications is to provide the requirements and parameters to the manufacturer according to which he will design the 132Kv Steel Pole Type SPD, and when a manufacturer will design the Pole as per the loading due to wind on pole, conductors, hardware, earth wire and dead weight of a pole and fittings, due to resultant transverse load at angles, the total weight of the Pole shall be determined.

44. The representative of the Respondent further submitted that the so-called fears of the Appellant shall be addressed when the 132Kv Steel Pole Type SPD shall undergo Type Test at the independent Laboratory when the sample pole shall be tested to ultimate design loads in accordance with clause 9.6 of NTDC Specifications No. P-166:83. All this design data is got approved from the Procuring Agency (IESCO), then a sample Pole is manufactured for Type Test in an approved independent laboratory under all loading conditions and finally a destruction test is performed against:

One wire broken condition;
Two wires broken conditions;
Three wires broken conditions;
All wire broken conditions.





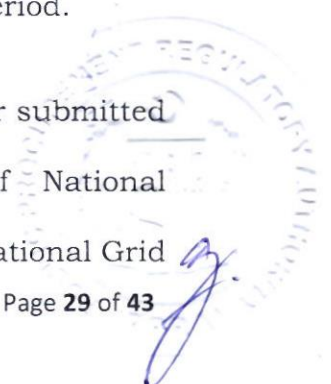
The mass production shall only be started once an equipment has passed the mandatory type test based on the IEC/NTDC relevant standards/specifications.

45. The representative of the Respondent further submitted that contrary to Appellants narration, there is no requirement in the bidding document that the bidder / manufacturer participating in the tender must possess type test report of 132Kv Steel Pole Type SPD for which the tender is called. The fresh type tests are made mandatory in accordance with bidding documents clause 5.1 of BDS for the bidders who does not have the type test report of material offered in the tender, i.e., 132Kv Steel Pole Type SPD within the quoted cost and without disturbing the delivery period.

46. It is clear that the Procuring Agency (IESCO) does not limit that only those bidders / manufacturers can participate in the bid who possess the type test report of 132Kv Steel Pole Type SPD, however, provision has been made for that bidder / manufacturer who has already supplied comparable / similar in characteristics / features in the previous projects, that upon award of the project, fresh type test shall be conducted for the offered equipment, i.e., 132Kv Steel Pole Type SPD, within the quoted price and without disturbing the delivery period.



47. The representative of the Respondent further submitted that it is Appellants irrelevant reference of National Transmission & Despatch Company (NTDC, now National Grid







Company), to support his arguments is yet another attempt to mislead the Appellate Committee. The fact is that NTDC/NGC is the custodian of the Transmission Lines & Grids for 765Kv, 500Kv, 220Kv voltage levels whereas widely 132Kv transmission system is dealt exclusively by related distribution companies (DISCOs) like IESCO etc., so there is no question that the bidder must have any supply record with NTDC, as the 132Kv Steel Poles are greatly procured by related DISCOs. Moreover, the Bidding Documents do not required any supply record to NTDC / NGC. NTDCs involvement in the said scenario is limited to the fact that all the DISCOs / power utility companies use WAPDA/NTDCs Specifications. Moreover, type testing is done in accordance with NTDC Specifications.

48. The representative of the Respondent further contended that the answering Respondent Financial Statements / Turnover figures are different / higher than FBR record because these are the gross values of total work done including receivable amounts prepared as per International Financial Reporting Standards (IFRS), whereas, figures in FBR Tax Returns are on receipts and taxable income basis to compute tax liability as per Income Tax Ordinance 2001 and Sales Tax Act related rules, and not as per IFRS. There is no misrepresentation and / or any tax evasion by the answering Respondent. The answering Respondent has placed both financial turnover reports and FBR tax returns before the procuring agency (IESCO) to assess its financial capability



 which has been found satisfactory by the procuring agency (IESCO). The Procuring Agency (IESCO) has clearly stated in evaluation and qualification criteria which is unambiguous and has carried out evaluation exactly in line with the PPRA Rules, 29 and 30, providing an equal opportunity to all bidders in accordance with the evaluation criteria given in the bidding documents.

49. The representative of the Respondent No. 5 (Al-Khurram Associates Pvt Limited) submitted that the bidding documents required specific documentary proof of similar experience, financial soundness and related credentials as preconditions for technical responsiveness; the evaluation committee applied those objective criteria and found the Appellant non-compliant. Under PPRA Rules, a procuring agency may reject bids that are substantially non-responsive to mandatory eligibility requirements. The Appellant's grievance fails to identify any specific document or record that the GRC ignored or any bidding rule that the GRC misapplied. The Appellant was duly declared technically responsive by the Procuring Agency (IESCO); however, upon completion of the evaluation process, the Appellant failed to qualify as the lowest evaluated bidder. In view thereof, the Appellant, having not emerged as the successful or lowest evaluated bidder, has no vested right to challenge the award of the Contract in favour of a qualified and duly evaluated bidder, nor to assail the evaluation outcome after having participated in and accepted the bidding process.



50. The technical evaluation process, having already been concluded and upheld by the Grievance Redressal Committee (GRC), attained finality, and the Appellants grievance is confined solely to its non-selection on financial evaluation.

51. The representative of the Respondent No. 5 (Al-Khurram Associates Pvt Limited) further submitted that the evaluation and consequent non-selection of the Appellant was just, proper, and carried out in strict compliance with the Bidding Documents and the Public Procurement Regulatory Authority (PPRA) Rules. The Appellant was not declared successful as it failed to qualify as the lowest evaluated bidder after being found technically responsive. The requirement of similar experience, being a mandatory and non-negotiable criterion aimed at ensuring quality and reliability of the supplies, was duly assessed in accordance with the Bidding Documents. The Appellant's grievance and subsequent appeal do not point to any illegality, mala fide, or material irregularity in the evaluation process; rather, they attempt to re-open a concluded evaluation merely on account of non-selection. The procuring agency (IESCO) and the GRC correctly applied and interpreted the Bidding Documents, which constitute the supreme governing framework of the bidding process. The answering Respondent has fulfilled all the legal and technical requirements, including the mandatory similar experience criterion. Furthermore, the client is backed by a Chinese Principal Company that is well-known and possesses

diversified, relevant experience in the supply of similar kind of materials.

52. The representative of the Respondent No. 5 further submitted that the Technical Evaluation Report was the result of a detailed, objective evaluation conducted by IESCOs technical experts in strict compliance with the bidding documents. Further added that Clause 2.3.2 (manufacturing experience) of the Bidding Documents clearly stipulates that, to establish satisfactory operation and experience, the bidder / manufacturer is required to submit documentary evidence demonstrating designing and manufacturing experience of similar or higher rated equipment / material for at least five years, along with satisfactory operational performance of similar equipment for a minimum period of three years. The said clause does not restrict the experience exclusively to "SPA-type poles"; rather, it expressly allows experience relating to similar or high rated equipment, whether assessed in terms of voltage class, structural complexity, or operational parameters. In compliance with the aforesaid mandatory requirement, the manufacturer of the Respondent has been engaged in the designing and manufacturing of multi-circuit steel tubular poles since 1997, covering all angles of deviation, i.e., 0-degree, 15-degree, 30-degree, 60-degree, and 90-degree, and has supplied such equipment to various utilities across the world. These poles have been successfully deployed for higher voltage transmission systems, involving greater technical complexity

and operational demands than those applicable to SPA Poles. The supplied equipment squarely falls within the ambit of similar or higher rated equipment as envisaged under Clause 2.3.2. The Respondent duly submitted detailed supply record along with performance certificates evidencing satisfactory operation for more than three years, strictly in accordance with the documentary submission requirements prescribed in the Bidding Documents. The bidding documents explicitly define the expression same nature / type to mean material / equipment having comparable characteristics / features. The tender therefore, does not require the equipment to possess identical or exactly the same characteristics or features; rather, it mandates comparability in terms of design, functionality, and operational parameters. The first two letters of SPA denote Steel Tubular Pole, while the suffix "A" merely reflects the complexity of the pole, particularly the angle of deviation (ranging from 0 to 20 degree). The bidding requirement does not confine eligibility to experience with SPA-labelled poles alone, nor does it impose any territorial or nomenclature-based restriction. It is a settled principle of procurement law that each tender is an independent process, governed strictly by its own bidding documents, qualification criteria, and evaluation parameters. An outcome or observation arising from a separate tender floated by another procuring agency such as PESCO cannot be applied to or used for disqualification in an IESCO tender, unless such cross-applicability is expressly provided



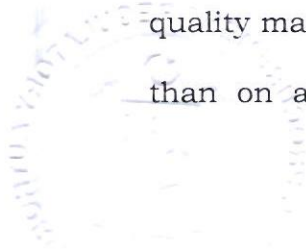
for in the bidding data sheet (BDS). No such provision exists in the present case.

53. The representative of the Respondent No. 5 further submitted that the requirement for conducting fresh type tests on the offered equipment, even where past performance of equipment of a similar nature / type is accepted, severe distinct, independent, and critical technical purposes, and does not in any manner negate or dilute the experience criteria. The said requirement is fully justified on technical, regulatory, and quality-assurance grounds. Further added that under clause 2.1 of the NTDC Type Test Policy, the testing requirements are expressly linked to the standard and specifications prescribed in the present tender. A fresh type testis therefore essential to confirm that the exact product being offered conforms to the specific technical parameters, referenced standards, and performance benchmarks stipulated in the bidding documents. This ensures complete clarity and eliminates any ambiguity relating to design conformity, material quality, manufacturing process, and operational performance.

54. The representative of the Respondent further submitted that the type test report itself serves multiple vital and non-substitutable functions:

Proof of Design Capability;
Validation of Performance Claims;
Substitute for Long-Term Field Performance.

Further argued that the governing specification does not prescribe weight as a compliance or quality criterion; rather, it explicitly defines performance and quality through objective technical parameters and mandatory performance tests, including specified minimum mechanical properties (yield strength, ultimate tensile strength, and chemical composition), strict geometric tolerances (dimensions, straightness, and taper), detailed galvanizing and protection requirements, and most critically successful completion of definitive type test and routine load-bearing tests in accordance with the applicable standards. A manufacturer can have extensive experience with similar products and still conduct a new type test for a specific tender, which is precisely what the bidding document anticipates. Further added that the Bidding Documents were duly prepared and vetted by qualified and experienced personnel of IESCO, and the Grievance Redressal Committee (GRC) comprises technically competent professionals possessing the requisite expertise to interpret and apply the tender provisions. The manufacturers in question, including M/s Jiangsu Milk way Steel Poles Co. Ltd., fully comply with the relevant national and international standards expressly referenced in the tender, and their technical competence has been assessed on the basis of objective evidence, including valid type test reports, load tests, material certifications, quality management systems, and production capacity, rather than on any particular client-specific procurement history.



Further added that prior supply to NTDC/NGC is not prescribed as a mandatory eligibility or evaluation criterion under the present tender; technical competence is to be determined strictly with reference to the stated technical and performance requirements of the bidding documents, and not by the reference to a manufacturer sales portfolio with a specific utility.

55. The representative of the Respondent further submitted that M/s Al-Khurram commenced its operations as a sole proprietorship in 1990 and was thereafter formalised as Al-Khurram Associates (AOP) (FBR Registration No. 7386811) on January, 2017, which was subsequently converted into Al-Khurram Associates (Private) Limited as a constitution of the same business in April, 2022. In accordance with settled commercial and legal practice, the partners of the AOP became the shareholders and directors of the Private Limited Company, and the entire business including assets, liabilities, contract, workforce, and operational track record was transferred as a going concern. Further added that the current bid is evaluated on its own merits based on submitted documents, including valid type test reports and manufacturer authorisations.

56. The Appellate Committee has heard the learned representatives of the Appellant, the Procuring Agency, and Respondents No. 4 and 5 at length, and has carefully examined the Technical Evaluation Report, the grievance petition, the

impugned minutes of the GRC, the bidding documents including the Instructions to Bidders (ITB) and Bid Data Sheet (BDS), and all supporting material placed on record.

57. In terms of Rules 29 & 30 of the Public Procurement Rules, 2004, which is reproduced as under:

29. Evaluation criteria. -

Procuring agencies shall formulate an appropriate evaluation criterion listing all the relevant information against which a bid is to be evaluated. Such evaluation criteria shall form an integral part of the bidding documents. Failure to provide for an unambiguous evaluation criteria in the bidding documents shall amount to mis-procurement.

30. Evaluation of bids. -

(1) All bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding documents. Save as provided for in sub-clause (iv) of clause (c) of rule 36 no evaluation criteria shall be used for evaluation of bids that had not been specified in the bidding documents.

It is pertinent to mention that no deviation from the specifications, terms and conditions specified in the bidding documents & evaluation criteria is permissible. The procuring agency may proceed strictly in accordance with terms and conditions set forth in the bidding documents. All participants in the bidding process are bound by the terms and conditions of tender documents and cannot go beyond the purview and ambit of the tender documents.


58. The Appellant Committee observed that in the instant matter that the dispute primarily revolves around the

interpretation of the manufacturing and performance requirement contained in Clause 2.3.2 of the Evaluation & Qualification Criteria, which requires the manufacturer to demonstrate:


1. Designing and manufacturing experience of similar or higher rated equipment/material for at least five (5) years; and
2. three (3) years satisfactory operation performance of offered equipment.

59. Upon a plain reading of the above clause in conjunction with the definition of "same nature/type" as equipment having "comparable characteristics/features," the Appellate Committee determined that the bidding documents do not mandate prior supply of the identical 132 KV SPA-type poles to IESCO or any specific utility. Rather, the criterion permits demonstration of experience with similar or higher rated equipment. The term "higher rated" is reasonably construed to relate to voltage class and technical capability, and not to nomenclature alone.

60. The Appellate Committee further observed that the Procuring Agency evaluated the bids in accordance with the disclosed criteria and accepted performance certificates and supply records relating to similar or higher rated steel tubular poles. The Appellant's interpretation that only prior supply of identical SPA-type poles could qualify is not borne out from the text of the bidding documents.



61. With regard to the argument concerning type test reports, the bidding documents expressly provide, under Clause 5.1 of Section V, for the conduct of fresh type testing where necessary, without disturbing the delivery period. The requirement of fresh type testing is an independent technical safeguard to ensure compliance with NTDC/WAPDA specifications and does not negate prior manufacturing experience of similar equipment. The record reflects that the Procuring Agency provided for type testing in accordance with the governing specifications. The bidding document does not prescribe prior possession of a type test report specifically for 132 KV SPA-type poles as a precondition to technical responsiveness. Provision is expressly made for fresh type testing at approved laboratories prior to mass production.



62. The Appellate Committee noted that the contention that lower weight per se renders the poles non-compliant is not substantiated by any clause in the governing specification prescribing weight as a qualifying parameter. Design conformity, structural integrity, and load performance are to be verified through prescribed tests.

63. In terms of Rule 48(2) of the Public Procurement Rules, 2004, any objection with respect to the eligibility parameters, evaluation criteria, or any other terms and conditions contained in the bidding documents ought to have been raised by the Appellant prior to the bid submission deadline. The said Rule expressly provides that any party

aggrieved of such provisions may file a written complaint, which shall be addressed by the Grievance Redressal Committee (GRC) well before the proposal submission deadline. The Appellate Committee noted with concern that any objection raised at a subsequent stage by the Appellant is not maintainable under the applicable procurement framework.

64. The allegations regarding discrepancies in turnover figures and corporate status were denied by Respondents with explanation that financial statements were prepared under applicable accounting standards and that business continuity from sole proprietorship/AOP to private limited company was duly regularized. No conclusive evidence of fraud, forgery, or misrepresentation has been established.

65. With reference to the Appellant's contention that the sales tax returns submitted by the Respondent bidders to the Federal Board of Revenue are inconsistent with their audited financial statements. In this regard, the Appellant may avail separate remedy in accordance with the relevant provisions of the Public Procurement Regulatory Framework.


66. With reference to the Appellants' submissions that the experience certificates furnished by the Respondent bidders, as required under the bidding documents, have not been issued by end users but rather by a trading company, the Procuring Agency is hereby directed to examine and verify

the authenticity and status of the said certificates. The Procuring Agency shall thereafter submit its findings/report to this Authority (PPRA) in accordance with the applicable rules.


67. With regard to the submissions made by the Respondent No.4 (M/s Transmark International) in its reply, it has been alleged that the Appellant has annexed highly confidential information and documents belonging to the answering Respondent's company. These documents were originally submitted to the Procuring Agency (IESCO) through E-PADS, access to which is restricted exclusively to the Public Procurement Regulatory Authority or the Procuring Agency itself. In this context, the Committee observed that the relevant record remained in the custody of the Procuring Agency. Accordingly, the Procuring Agency is under a legal obligation to initiate a fact-finding inquiry and to determine and fix responsibility upon the officials concerned from whose custody the confidential record of the Procuring Agency was allegedly leaked.

68. In view of the foregoing, the Appellate Committee holds that the bids were evaluated in accordance with the criteria prescribed in the bidding documents, and no violation of Rules 29 or 30 of the Public Procurement Rules, 2004 has been established. Furthermore, the representative of Respondent IESCO namely Mr. Masood Ahmed (Director

Procurement: PMU) submitted during the course of the hearing that the bid validity period in the instant procurement process has lapsed, and any further extension thereof is impermissible under Rule 26 of the Public Procurement Rules, 2004. It was also conveyed that the management of IESCO has resolved to cancel the instant procurement process. Consequently, the present appeal has been rendered infructuous. Accordingly, the appeal is found to be devoid of merit and is hereby disposed of.


(Dr. Muhammad Aslam Waseem)
Director General (Legal)
(Member)


(Sheikh Afzaal Raza)
Director (M&E)
(Member)


(Hasnat Ahmed Qureshi)
Managing Director (PPRA)
(Chairman of the Committee)

Dated: 6th April, 2026

Each page of the order has been signed by all members of the Committee. The order comprises forty-three (43) pages.

