



Review Petition No. PPRA/RP-14/2025
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 Al-Madina Flour Mills (Pvt.) Ltd.

...the "Appellant"

Vs.

Ministry of Defence Production, etc.

...the "Respondents"

<u>Date of Hearing</u>	Raja Aamir Shahzad (ASC)
22.07.2026	(On behalf of the Appellant)
	Maj. Waseem
	(On behalf of the Respondent i.e., HQ QLA)

REVIEW PETITION UNDER RULE 19(3) OF THE PUBLIC PROCUREMENT RULES, 2004

The Authority received a Review Petition filed by M/s Al-Madiana Flour Mills (Pvt.) Ltd., under Rule 19(3) of the Public Procurement Rules, 2004 against the Blacklisting Order dated 28.11.2025 issued by Respondent. The Petition is grounded in material procedural violations, without issuance of Show Cause Notice, without appointing an inquiry officer, without issuance a charge sheet and arbitrary exercise of authority.

2. The Authority on receipt of the Review Petition issued notices to all parties, wherein, it was directed to appear before

the Authority on 22.07.2026 in the Committee Room of Public Procurement Regulatory Authority (PPRA).

3. On the said date of hearing (22.07.2026), the above-mentioned learned counsel and representative of the parties appeared before the Review Petition Committee (the Committee) of the Authority and presented their arguments at length.

4. The counsel for the Petitioner further submitted that the instant review is being filed by the petitioner through its duly authorized representative / CEO Syed Farid Ullah, CEO, who is well conversant with the subject matter of the instant review. The Petitioner, M/s Al-Madina Flour Mills (Private) Limited, is a duly incorporated and legally compliant Firm, engaged in the business of flour milling and allied food processing activities. The Petitioner is a listed and registered industrial entity, operating from its manufacturing facility, and has been actively serving the public sector and private market in the Province of Balochistan by supplying wheat flour and related essential food commodities. The Petitioner is duly registered with all relevant statutory authorities, including taxation and regulatory bodies.

5. Further submitted that the Petitioner firm was duly registered and recognized as a "Manufacturer" by the Respondent vide letter dated 05 April 2018, with an assessed

financial capacity of Rs.191.9 million, and was accordingly placed in Category "A". The Petitioner has been continuously associated and working with the Respondent since the year 2001-02, having successfully executed supply contracts over a long period of time to the full satisfaction of the Respondent, thereby establishing a consistent record of reliability, performance, and compliance.

6. Further added that the Petitioner Firm is a leading and well-established flour milling concern in the Province of Balochistan, enjoying a credible reputation for reliability, capacity, and consistent supply of essential food commodities to government departments and the open market. The imposition of such a harsh and stigmatic sanction by the Respondent, without lawful justification or due process, is wholly disproportionate and has unjustly undermined the standing of the Petitioner, causing serious prejudice not only to its business but also to the public interest dependent upon its services. The petitioner's Firm play a pivotal role in Pakistan's food security system by processing wheat the staple food of the population, and ensuring the continuous availability of flour in the market. Particularly in provinces like Balochistan, operational flour mills serve an essential public function by supporting government supply mechanisms, stabilizing prices, and preventing shortages of basic food

commodities. Any hindrance to their lawful operations adversely affects public interest and food security.

7. The counsel for the Petitioner contended that the Petitioner has been regularly supplying goods and allied essential food commodities to the Respondent department as well as to various other government departments and public sector institutions in accordance with duly awarded contracts, tenders, and supply orders, to their complete satisfaction and without any allegation of shortage, substandard quality, or breach of contractual obligations. The Petitioner has consistently performed its contractual duties in a timely and bona fide manner, thereby contributing to the uninterrupted supply of flour, wheat, etc., for public consumption, particularly in the Province of Balochistan, where reliable supply chains are critical to food security and public welfare.

8. The counsel for the Petitioner further submitted that in November, 2023, the Petitioner received a telephonic call from SSD, Sibi, informing the Petitioner about a commodity inquiry in which Col. Amir Shahzad, DD (S & T) (AM), was the subject/accused. Further added that despite repeated verbal requests, the Petitioner was never provided any formal show cause notice, charge sheet, or statement of allegations relating to the said inquiry. The Petitioner was thus deprived of the opportunity to know the allegations, present its response, and defend itself, which is a violation of the principles of natural

justice and due process of law as guaranteed under Article 10-A of the Constitution of Pakistan and in accordance with the Public Procurement Rules, 2004. Any purported findings or actions arising from such incomplete and non-transparent inquiry are therefore without lawful effect.

9. Further submitted that during the said inquiry, the Petitioner was asked a single question, alleging that the Petitioner had given PKR 5,000,000/- to Col. Amir Shahzad as a bribe. The Petitioner categorically denied this allegation and clarified that the said amount was not given as a corrupt inducement, but was paid under coercion and threat, to prevent the wrongful destruction of the Petitioner's business. The Petitioner explained that the relevant contract had been announced in March 2023 and awarded to the Petitioner in July 2023, whereas Col. Amir Shahzad demanded the said amount in September 2023. The Petitioner, having no alternative and under threat of blacklisting and ruin of its firm, paid the amount solely to safeguard its legitimate business interests. The Petitioner respectfully submits that this crucial context was ignored in the inquiry, amounting to a misrepresentation of facts and a violation of the principles of natural justice.

10. Further submitted that the impugned blacklisting of the Petitioner has caused severe and irreparable prejudice, as it not only debars the Petitioner from participating in present

and future public procurement processes but also unjustly tarnishes its business reputation, disrupts ongoing supplies, and adversely affects the availability of essential food commodities to government departments and the public at large. That blacklisting, being a penal and stigmatic action, carries far-reaching civil consequences and could not lawfully be imposed without strict adherence to due process, transparency, and the principles of natural justice, which have been violated in the present case.

11. Further submitted that the respondent taking it an opportunity and in order to take things in their own hands. A letter against the petitioner under Rule 19(b) of the Public Procurement Rules 2004. The respondent failed to understand the impact of blacklisting on the goodwill of the petitioner which has an immense goodwill in the market. It is by now established that any blacklisting proceedings without proper application of mind amounts to irreparable loss. That the proceedings of blacklisting under PP Rules 2004 is clearly defined, and cannot be passed in shape of an order without looking into reasons of non-performance of an obligation and as an arbitrary exercise of misuse of law.

12. Further added that the specific provision invoked by the respondent is Rule 19(b) Public Procurement Rules 2004, which is reproduced for brevity:

"19. Blacklisting of suppliers and contractors. - (1) The procuring agency shall devise a comprehensive mechanism for blacklisting and debarment of bidders for a specified time in accordance with regulations made by the Authority, and the bidder or the bidders shall be declared as:

a) blacklisted and henceforth cross debarred for participation in any public procurement or disposal proceedings for the period of not more than ten years, if corrupt and fraudulent practice as defined in these rules is established against the bidder or the bidders in pursuance of blacklisting proceedings.

(b) blacklisted and henceforth cross debarred for participation in respective category of public procurement or disposal proceedings for a period of not more than three years, if the bidder fails to perform his contractual obligations during the execution of contract or breaches the contract due to his capacity and capability to perform or otherwise. However, procuring agency shall initiate such blacklisting or debarment proceedings after exhausting the forum of arbitration, provided that such provision exists in the conditions of contract, and if such failure or breach is covered in the respective dispute settlement clauses of the contract (Emphasis Added).

13. Further submitted that the respondent without adhering to the procedure laid down in the Contract itself leading to invocation of Rule 19(1)(b). As per Clause of the general Conditions of contract provides for amicable settlement of disputes between the parties. Whereas in the wake of issuance of letter the respondent did not even adhere to the procedure laid down in the legal documents under which the same obligation is imposed on the petitioner.

14. Further added that it is also matter of record that any proceedings under Rule 19 PPRA Rules 2004 is to be governed and carried out under Mechanism for Blacklisting and Debarment of Bidders or Contractors Regulations 2024, whereas requirement of the law is to form a committee and issue a show cause notice, nothing of the sort has been complied with, thus the proceedings under Rule 19 PPRA Rules suffer from fatal error, thus cannot sustain.

15. Further submitted that the Rule 19(1)(b) cannot be invoked before any adjudication has taken place for the purpose of either Clause Blacklisting clause or which is mechanism for settlement of disputes as provided, which is a precondition of invoking any proceedings under Rule 19(1)(b) Public Procurement Rules 2004. The respondent without adhering to the process provided in the very rules and as per the conditions of contract and in violation of the same out rightly without issuing any show cause notice under PPRA Rules and without any opportunity of proper hearing issued letter dated 28th November 2025, blacklisting the petitioner for a period of 10 years under Rule 19(1)(b) PP Rules 2004, against the facts, law and procedure applicable to the matter in an arbitrary and Machiavellian style to the detriment of the petitioner, hence the present review under Rule 19(3) Public Procurement Rules 2004, inter alia on the following legal grounds:-

i. That the issuance of letter dated 28th November 2025 and notifying it is illegal, unlawful and in excess of jurisdiction thus not binding upon the rights of the petitioner.

ii. That the actions and the unilateral, dictatorial attitude of the Respondent in a matter involving genuine mitigating circumstances amount to a classic case of imposition of unjustified liability. The Petitioner submits that the payment in question was made under threat and coercion, and therefore cannot be treated as a corrupt payment or determined as liability without proper adjudication. The Petitioner respectfully submits that ignoring the circumstances of duress and coercion amounts to a violation of natural justice and results in an arbitrary and unlawful determination.

iii. That the issuance of letter dated 28th November 2025 is capricious exercise of powers and against the terms and conditions of contract as well as the Public Procurement Rules 2024, thus liable to be set aside.

iv. That looking from all aspects the actions of the respondent regarding issuance of letter dated 28th November 2025 without adhering to the pre-requisites as demanded by law and procedure blacklisting the petitioner is void ab initio, without any lawful authority and of no legal effect.

v. That the petitioner cannot be made a victim of circumstances beyond its control and be imposed penalty.

vi. That the issuance of blacklisting without any application of mind means severe dent to the massive public image and market good will and amounts to throw the petitioner out of market and to give an edge to the competitors of the petitioner that too without any failure on part of the petitioner within its Capacity is unfortunately unfair treatment and also creating unfair competition in the market of public procurement and to push the petitioner out of market.

vii. Blacklisting Order on 28th November 2025 under Rule 19(1)(b) without:

- a. Forming an inquiry committee under Regulation 7(1) of the Blacklisting Regulations 2024.
- b. Issuing a show-cause notice or granting a hearing under Regulation 7(2)-(3).
- c. Exhausting mandatory arbitration as stipulated in the contract and Rule 19(1)(b).

viii) That the respondent without application of mind and against set norm and without even forming the committee under the Public Procurement Rules, 2004 or giving any opportunity of hearing issued the letter of Blacklisting dated 28th November 2025.

A. Violation of Mandatory Procedural Safeguards

Non-Compliance with Regulation 7 of the Blacklisting Regulations 2024

Regulation 7(1): Respondents failed to constitute an inquiry committee comprising



technical and financial experts to investigate alleged breaches.

Regulation 7(2): No show-cause notice was issued to the Petitioner, denying it the opportunity to respond to allegations.

Regulation 7(3): The Petitioner was deprived of a 7-day hearing window to present evidence or cross-examine witnesses.

16. Further submitted that the 10-year blacklisting has irreparably damaged the Petitioner's 25-year market reputation and excluded it from public procurement opportunities. The respondents have shown no evidence of any financial loss to the public exchequer or claimed any actual loss, rather it is the petitioner who has suffered irreparable loss. That looking from all aspect the respondent by issuing letters dated 28th November 2025 acted in haste, without adhering to the process as defined in the legal documents and law applicable and applied thereof thus having no legal backing nor in accordance with law thus liable to be set-aside and cannot be allowed to infringe the valuable rights of the petitioner. The respondent did not listen to the genuine and lawful demands of the petitioner not resorted to any formal dispute resolution as provided rather invoked the process of Rule 19 (1) (b) PP Rules 2004 without fulfilling the preconditions or procedure as defined in law and procedure applicable to the matter and Mechanism for Blacklisting and

Debarment of Bidders or Contractors Regulations 2024, and went ahead to issue the letter dated 28th November 2025, hence the present Review.

17. Further submitted that this Honorable authority with due respect without verifying the compliance of the rules and procedure put up the name of the Petitioner in the list of Blacklisted firms causing immense loss of reputation and goodwill amounting to irreparable loss.

18. The Petitioner prayed for the following reliefs as:

The Blacklisting Order dated 28th November 2025 is illegal, void ab initio, and of no legal effect due to non-compliance with Rule 19(1)(b) and procedure laid down in Regulation 7 of the Mechanism for Blacklisting Regulations 2024.

Set aside the Blacklisting Order dated 28th November 2025, remove the name from the list of blacklisted firms and restore the Petitioner's eligibility for public procurement.

19. The representative of the Respondent submitted that M/s Al-Madina Flour Mills (Pvt) is registered contractor as ASC Contractor, their registration was done in 18 January 2011 as per prescribed procedure after fulfilling all the formalities. The firm has actively remained involved in tendering process since their registration, detail of year wise contracts acquired and run by the said firm is as under: -

Sr.	Contract Nomenclature	Financial Year	Total Value (Mn)	Performance
a.	• Hired Labour Quetta • Hired Labour Surge Quetta	FY 2023/24	139.075	Satisfactory

• Group Contract DP Panjgoor • Group Contract DP Hoshab • Group Contract DP Turbat • Group Contract DP Kahan Group • Contract DP Shingar			
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20. Further submitted that Letter regarding Blacklisting was issued to the firm in accordance with PPRA rule 19 paras (a) read in conjunction with SRO 834(i) 2021, clause (f) sub para (iii) which states as under: -

“Corrupt practices” which mean the offering, giving, receiving or soliciting, directly or indirectly of anything of value to influence the act of another party for wrongful gain”

21. Further submitted that after a thorough and detailed internal inquiry conducted at Quetta in which the board of officers established involvement of said firm in corrupt practice of illegal gratification to the individuals involved in contracting process from procuring agency. All 3 x individuals involved in the said case have been terminated from service after the illegal gratifications were confessed by them.

22. Further submitted that the petitioner has misread the Public Procurement Rules, 2004. The Impugned blacklisting order was issued pursuant to proceedings relating to corrupt procurement practices. Rule 19 of the Public Procurement Rules, 2004 empowers a procuring agency to devise a comprehensive mechanism for blacklisting and debarment of bidders. Where corrupt and fraudulent practice is established

in blacklisting proceedings, Rule 19(1)(a) permits blacklisting and cross-debarment for a period of up to ten years. Accordingly, the challenge to the procuring agency's jurisdiction is misconceived.

23. Further submitted that the petitioner's attempt to characterize the matter as an ordinary contractual dispute is legally unsustainable. Rule 19 distinguishes between (i) corrupt and fraudulent practices, and (ii) contractual performance failures. Proceedings based on corruption engage Rule 19(1)(a), whereas contractual breaches are addressed separately under Rule 19(1)(b). The present matter concerns the integrity of the procurement process rather than merely performance of contractual obligations.

24. Further submitted that the petitioner's reliance on arbitration clauses is misplaced. Rule 19(1)(b) requires exhaustion of contractual dispute-resolution mechanisms only where blacklisting is proposed for failure to perform contractual obligations or breach of contract. That requirement does not convert allegations of corrupt procurement practices into contractual disputes. The procuring agency's authority to proceed against corruption exists independently within the PPRA framework

25. Further submitted that previous business dealings, commercial reputation or satisfactory execution of contracts

do not create immunity from blacklisting. Public procurement is governed by transparency, fairness, accountability and value for public money. Once corrupt and fraudulent practice is established through the prescribed mechanism, the competent authority is empowered to impose blacklisting notwithstanding previous performance.

26. Further submitted that the contention that no quantified financial loss has been shown to the Government is legally irrelevant. The object of Rule 19 is to protect the integrity of the procurement process itself. Corrupt procurement practices undermine fair competition and public confidence irrespective of whether a specific monetary loss is proved.

27. Further submitted that the allegations regarding violation of natural justice are denied to the extent inconsistent with the departmental record. Rule 19(2) requires that the blacklisting decision contain the grounds for such action and be communicated to the bidder and to PPRA. Whether those procedural requirements were met must be determined from the official record rather than the petitioner's assertions.

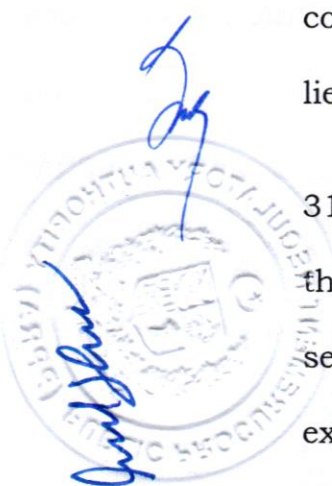
28. Further submitted that the petitioner has failed to demonstrate any legal infirmity that would justify interference under Rule 19(3). A review petition is not a substitute for a

fresh inquiry. The Authority is required to evaluate whether the procuring agency followed the prescribed mechanism and whether the impugned decision is sustainable on the record.

29. Further submitted that the plea that any payment was made under coercion is unsupported by independent evidence. The petitioner bears the burden of substantiating that assertion. In the absence of contemporaneous complaints or corroborative material, such a plea cannot by itself displace the inquiry findings, if those findings are supported by the record.

30. Further submitted that the public procurement is based upon the principles of transparency, fairness, competition and accountability. A contractor found, after due process, to have engaged in corrupt procurement practices cannot invoke equitable relief merely by relying on its commercial standing or previous dealings. The public interest lies in protecting procurement Integrity.

31. Further submitted that the petitioner has challenged the proportionality of the sanction without addressing the seriousness of the conduct found by the inquiry. Rule 19(1)(a) expressly contemplates blacklisting for up to ten years where corrupt and fraudulent practice is established. Accordingly, the duration of the sanction must be assessed against the



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gravity of the proven conduct and the objectives of protecting public procurement.

32. Further submitted that the petitioner's reliance on long-standing business relations is legally immaterial. The PPRA framework applies uniformly to all bidders. No contractor acquires a vested right to continue participating in public procurement where grounds for blacklisting are established under the applicable rules. The petitioner has not established any error of law, jurisdiction or procedure warranting interference. The Authority should evaluate the challenge in light of the inquiry record, the applicable PPRA Rules, and the Regulations for the Mechanism for Blacklisting and Debarment of Bidders or Contractors, 2024. The review petition is devoid of merit and liable to be dismissed. If, on examination of the record, the Authority is satisfied that the procuring agency followed the prescribed blacklisting mechanism and that corrupt and fraudulent practice was established, the impugned order deserves to be maintained. The respondent respectfully prays that the review petition be dismissed and the blacklisting order be upheld in accordance with Rule 19 and the applicable Regulations.

33. Further submitted that the review petition be dismissed; the Blacklisting Order dated 01 March 2025 be upheld; the Petitioner was involved in illegal gratification and

violated PPRA integrity standards; and no procedural are constitutional defect exist in the impugned order.

34. The Review Petition Committee heard the learned representatives of the Petitioner and the Respondent at length and examined the pleadings, documents placed on record, and the relevant provisions of the Public Procurement Rules, 2004 as well as the Mechanism for Blacklisting and Debarment of Bidders or Contractors Regulations, 2024. In the instant Petition, the Petitioner (M/s Al-Madina Floor Mills Pvt Limited) assailed the Blacklisting order under Rule 19 (3) of the Public Procurement Rules, 2004. The said Rule is reproduced as under:

"The bidder may file the review petition before the Authority within thirty days of communication of such blacklisting or barring action after depositing the prescribed fee and in accordance with procedure issued by the Authority, and the Authority shall evaluate the case and decide within ninety days of filing of review petition. The decision of the Authority shall be considered as final."

35. In terms of Rule 19 "Blacklisting of suppliers and contractors" of the Public Procurement Rules, 2004, which is reproduced as under:

(1) The procuring agency shall devise a comprehensive mechanism for blacklisting and debarment of bidders for a specified time in accordance with regulations made by the Authority, and the bidder or the bidders shall be declared as-

(a) blacklisted and henceforth cross debarred for participation in any public procurement or disposal proceedings for the period of not more than ten years, if corrupt and fraudulent practice as defined in these rules is established against the bidder or the bidders in pursuance of blacklisting proceedings.

36. In terms of Regulation 5 (a) "Reasons for Blacklisting and debarment" of the Regulations on "Mechanism for Blacklisting and Debarment of Bidders or Contractors Regulations, 2024", which states:

"If a procuring agency has sufficient reasons to believe that a bidder or contractor is involved in the corrupt and fraudulent practices as mentioned in Rule-2(f)(i) to (v) of the Public Procurement Rules, 2004, the Procuring agency shall blacklist and henceforth cross debar the bidder or contractor for participation in any public procurement or disposal proceedings for the period of not more than ten (10) years".

37. In terms of Regulation 7 "Initiation of proceedings by the Committee" of the Regulations on "Mechanism for Blacklisting and Debarment of Bidders or Contractors Regulations, 2024", which states:

(1) Within a period of ten (10) days after receiving the complaint of blacklisting or debarment from the respective sources, the Committee shall examine the complaint and issue show cause notice informing the bidder or contractor about the alleged charges and shall provide an opportunity to defend said charges.

(2) The show cause notice shall contain: - (a) precise allegation against the bidder or contractor; (b) the maximum period for which the procuring agency proposes to debar the bidder or contractor from participating in any public procurement; and (c) time

limit for filing of response against the show cause notice.

38. The Petitioner assailed the Blacklisting Order dated 28th November 2025 under Rule 19(3) of the Public Procurement Rules, 2004 primarily on the grounds that the impugned order was issued without constitution of an inquiry committee, without issuance of a show cause notice, without affording an opportunity of hearing, and without following the procedure prescribed under Rule 19 of the Public Procurement Rules, 2004 and Regulation 7 of the Mechanism for Blacklisting and Debarment of Bidders or Contractors Regulations, 2024. The Petitioner further contended that the blacklisting order was arbitrary, violative of the principles of natural justice, contrary to Article 10-A of the Constitution of the Islamic Republic of Pakistan, and liable to be set aside.

39. On the other hand, the Respondent submitted that the Petitioner had been blacklisted under Rule 19(1)(a) of the Public Procurement Rules, 2004 on account of involvement in corrupt and fraudulent practices, as established through a departmental inquiry. It was argued that the provisions relating to contractual disputes and arbitration contained in Rule 19(1)(b) were inapplicable, as the matter pertained to corruption in the procurement process. The Respondent further prayed that the review petition be dismissed and the blacklisting order be maintained.

40. Before examining the merits of the contentions raised, the Review Petition Committee considers it necessary to determine the maintainability of the Review Petition in light of the limitation prescribed under the applicable law.

41. Rule 19(3) of the Public Procurement Rules, 2004 provides as under:

"The bidder may file the review petition before the Authority within thirty days of communication of such blacklisting or barring action after depositing the prescribed fee and in accordance with procedure issued by the Authority, and the Authority shall evaluate the case and decide within ninety days of filing of review petition. The decision of the Authority shall be considered as final."

42. The above provision unequivocally prescribes a limitation period of thirty (30) days from the date of communication of the blacklisting order for filing a review petition before the Authority. The limitation prescribed under Rule 19(3) is mandatory in nature and has been enacted to ensure finality and certainty in procurement proceedings.

43. The record reflects that the impugned Blacklisting Order was issued and communicated to the Petitioner on 28th November 2025. However, the present Review Petition was admittedly filed beyond the statutory period of thirty days prescribed under Rule 19(3). The Petitioner has not disputed the date of communication of the impugned order. Moreover, the Petitioner has also failed to provide any justification / reason regarding the filing of Review Petition beyond the said

statutory period as provided under Rule 19(3) of the Public Procurement Rules, 2004.

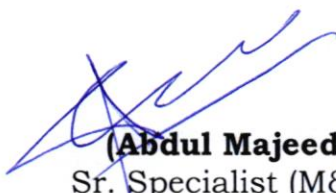
44. In the present case, since the Review Petition has been instituted beyond the statutory period prescribed under Rule 19(3), the same is barred by limitation. Once the petition is found to be time-barred, the Committee is precluded from entering into the merits of the controversy or adjudicating upon the respective submissions regarding alleged procedural irregularities, compliance with Regulation 7 of the Mechanism for Blacklisting and Debarment of Bidders or Contractors Regulations, 2024, applicability of Rule 19(1)(a) or Rule 19(1)(b), or any other factual or legal issues raised by either party.

45. Accordingly, the Review Petition is held to be not maintainable for having been filed beyond the limitation period prescribed under Rule 19(3) of the Public Procurement Rules, 2004.

46. In view of the foregoing reasons, the Review Petition filed by M/s Al-Madina Flour Mills (Private) Limited against the Blacklisting Order dated 28th November 2025 is hereby **dismissed** as being barred by limitation under Rule 19(3) of the Public Procurement Rules, 2004. Accordingly, having held that the Review Petition is barred by limitation and, therefore, not maintainable, this Authority declines to enter into the

merits of the case. Consequently, the impugned Blacklisting Order shall remain intact and continue to operate in accordance with


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


(Abdul Majeed)
Sr. Specialist (M&E)
(Member)


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

Dated: 28th July, 2026

Note: A copy of this order is being forwarded to Director-IT, PPRA, Islamabad for information.

Each page of the order has been signed by all members of the Appellate Committee. The order comprises of twenty-three (23) pages.

