



F. No. PPRA/AP-60/2026
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 Meraj Limited

...the “Appellant”

Vs.

Lahore Electric Supply Company (LESCO) through its CEO

...the “Respondents

<u>Date of Hearing</u>	Syed M. Ghazenfer (Advocate), Mr. M. Umair Irfan (Regional Manage)
21.09.2026	(On behalf of Appellant)
	Mr. Abdul Wahid Qureshi (ASC)
	(On behalf of Respondent)

APPEAL UNDER RULE 48(7) OF THE PUBLIC PROCUREMENT RULES, 2004 (Against Tender No.4353, Lot-II)

The Appellant filed an Appeal under Rule 48(7) of the Public Procurement Rules, 2004. The Authority on receipt of the Appeal issued notices to the parties wherein it was directed to appear in person or through their nominated representatives or Counsel before the Authority on 21.09.2026 before the Appellate Committee in the Committee Room of this Authority.

2. On the said date of hearing (21.09.2026), the above-mentioned learned representatives of the parties appeared before the Committee and presented their arguments at length. The Respondent provided written arguments to the Committee.
3. The learned counsel for the Appellant submitted that the Appellant (M/s Meraj Limited) is the top manufacturer of Insulated Bucket Mounted Utility Vehicle in Pakistan. Our

supplied vehicles are working in optimal conditions nationwide in various organizations like MEPCO, IESCO, PEPCO, GEPCO, HESCO, QESCO. The Respondent advertised the tender no. 4353 dated 03-04-2026 regarding procurement of Insulated Bucket Mounted Utility Vehicles. This was a single stage one envelope procurement. The tender comprised of 2 lots mainly lot-I & lot-II. The Appellant submitted the bid via newly introduced E-PADS v2.0 and the bid was opened on 30th April 2026. The Respondent always seeks "exclusive of GST" prices quoted in the bid vide following forms in the bid documents:

Form of Bid;

Form-2 (Schedule of Prices for Goods and Related Services Offered within Pakistan);

Price Schedule for Lots.

4. Further submitted that the Appellant uploaded its bids for both Lots including the duly filled forms mentioned in the point no. 4, clearly mentioning the prices as exclusive of GST. However, using E-PADS v2.0 for the first time, during entry of the financial figures into the E-PADS v2.0 portal, the amount was inadvertently entered without inclusion of the applicable taxes. In the Technical Evaluation Criteria (Pages 30 & 31) in the bidding documents and in the Bid Data Sheet on E-PADS v2.0, the warranty period is mentioned as "36 Days." Additionally, in E-PADS v2.0, Bid submission page in "Bid Data Sheet" section, 36-days warranty period is mentioned coinciding with the 36 days warranty period mentioned in bidding documents. There was no clarification or corrigendum issued by the Respondent regarding the warranty period.
5. Further submitted that immediately upon realizing these discrepancies, the Appellant approached LESCO through our letter No. 200221/MTBP/26-2 dated 21-05-2026 seeking clarification on both contractual matters that significantly changed the substance of the bid by directly affecting the rights

and obligations of both the Procuring Agency and the successful bidder and take necessary action according to the applicable provisions of the bidding documents. LESCO, vide Letter No. 16881-85 dated 04-06-2026, responded by stating that under the E-PADS v2.0 framework, all financial rates, bid parameters and other information entered by the bidder become automatically locked after submission and cannot subsequently be modified by either the bidder or the Procuring Agency. While this response addressed the issue relating to the financial entry, it did not respond to our request regarding the applicable warranty period, which was also specifically raised in our letter.

6. Further submitted that as Appellant request regarding the clarification/confirmation of 36 days warranty period was not addressed, we submitted a reminder letter No. 200221/MTBP/26-3 dated 08-06-2026, requesting the clarification regarding the 36 days warranty period entered in E-PADS v2.0 portal will also prevail on the same basis mentioned by the Respondent that the information entered in the system is locked and cannot be modified after bid submission. Instead of addressing the pending clarification/confirmation of 36 days warranty period, LESCO proceeded with the issuance of an (Impugned) Letter of Intent No.349/LESCO/MMM/T-4353 dated 03-07-2026 mentioning the warranty period as "three years" ruling out 36 days warranty period mentioned in the E-PADS v2.0 Bid Data sheet & Bid Submission page.

7. Further submitted that aggrieved by the Evaluation Report, non-addressal of the Appellant's reservations communicated with the Respondent and the issuance of LOI dated 03-07-2026 instead of addressing the pending clarifications/confirmations, the Appellant filed the complaint/grievance vide letter No. MOL-200221/MTBP/26-4 dated 08-07-2026 under Rule 48 of the Public Procurement 2004 (PPRA Rules 2004) with the

Grievance Redressal Committee referencing to our already submitted letter/communication before the issuance of LOI, requesting the GRC to look into the matter and to apply justice in both price clauses and warranty clauses on the same criteria. In response to the Grievance dated 08-07-2026, the GRC issued (Impugned Order) letter No. 1381-82/LESCO/OD dated 14-07-2026 holding "the LOI has already been issued, hence your Grievance does not fall in purview of GRC. You may therefore approach the Procuring Agency, if any issue".

8. Further submitted that after the GRC (Impugned Order) being conscience of the statutory limitation period prescribed in Regulation 48 (7) of PPRA Rules 2004, the Appellant is compelled to file against the (Impugned) LOI and the Impugned Order. The impugned Order is liable to be set aside on the following grounds as under:

Relevant provisions of Law

- Rule 48 and 48(7) of the Public Procurement 2004, Redressal of Grievances by the procuring Agency
- Rule 5(1) of the E-Pak Procurement Regulations, Price Validity and Inclusions
- Rule 29 of the Public Procurement 2004, Evaluation Criteria

9. Further submitted that the impugned Order is liable to be set aside because the ground taken by the Respondent for declaring the grievance not falling under the purview of GRC is wholly alien to Rule No. 48 Public Procurement 2004, Redressal of Grievances by the procuring Agency, as the communication with the Procuring Agency regarding the application of same provision of law for both price and warranty period discrepancies in the final evaluation, was initiated before the issuance of (Impugned) LOI dated 03-07-2026.

10. Further submitted that the Impugned order and LOI are liable to be set aside because evaluating price and applicable

warranty period on different standards/criteria is the violation of Regulation 5.1 of E-Pak Procurement Regulations, Price Validity and Inclusions, stating that the price must include warranty and aftersales service making warranty terms as an integral part of the price itself, and both components. i.e. "Quoted Price" and "Warranty Terms" have not been evaluated according to the same provision of law.

11. Further submitted that the Impugned procurement is liable to be set aside because in addition to the "36 Days" warranty period mentioned in Bid Data Sheet on E-PADS v2.0, Technical Evaluation Criteria and E-PADS v2.0 Bid Submission Page, a "Three-Year" warranty period is also mentioned in the Specifications/Requirements head with no clarification/corrigendum issued by the Procuring Agency prior to the opening of the Bid making the warranty evaluation criteria ambiguous, amounting to mis-procurement.
12. The learned counsel for the Respondent (LESCO) submitted that the instant Appeal is neither maintainable nor proceedable as the same is misconceived, legally untenable and liable to be dismissed as the Appellant seeks to challenge a lawful procurement process merely on the basis of its own alleged inadvertent entry/misunderstanding while submitting its bid through EPADS v2.0. The Appellant, having voluntarily submitted its bid through the prescribed electronic system, cannot subsequently seek alteration, correction or reinterpretation of its bid after opening of the bids.
13. Further submitted that the instant appeal arises out of the grievance petition that is hopelessly barred by limitation. Rule 48(3) of the Public Procurement Rules, 2004 provides that any bidder aggrieved by any act of the Procuring Agency after submission of its bid may lodge a written complaint in respect of its grievance within five (05) days of the issuance of the Final Evaluation Report. In the instant case, the Final Evaluation

Report was published on 15.05.2026, whereas the Appellant lodged the grievance on 08.07.2026. The appeal is liable to be dismissed on this score alone. (Evaluation Report dated 15.05.2026.

14. Further submitted that the Appellant has failed to identify any act or omission on the part of the Respondent which constitutes violation of the Public Procurement Rules, 2004. No allegation of discrimination, favouritism, manipulation of the evaluation process, introduction of a new evaluation criterion, or unequal treatment of bidders has been established. The entire case of the Appellant is founded upon alleged discrepancies arising from its own understanding and entry of information on the EPADS portal.
15. Further submitted that Rule 29 of the Public Procurement Rules, 2004 requires the procuring agency to formulate evaluation criteria as part of the bidding documents, while Rule 30 requires bids to be evaluated in accordance with the evaluation criteria and terms and conditions contained in those documents. The Respondent has acted strictly-in accordance with the substantive bidding documents and has not introduced any new criterion at the stage of evaluation.
16. Further submitted that the appellant is estopped by his words and conduct from filing the instant appeal since, by that time, the appellant lodged the aforesaid grievance, the evaluation report dated 15-05-2026 and the Letter of Intent ("LOI") had already been issued by LESCO on 03-07-2026. Also, under the EPADS v2.0 framework, all financial rates and bid parameters are filled in and submitted directly by the bidder himself on the portal. Therefore, it was not within the control of the respondents to modify the figures during the submission phase. Accepting manual text documents to override locked electronic entries after bid opening compromises the transparency and integrity of the digital bidding process. The

same was also unequivocally stated by LESCO in their letter dated 04-06-2026. (LOI dated 03-07-2026).

17. Further submitted that the Instant appeal arises out of the grievance petition that is hopelessly barred by limitation Rule 48(3) of the Public Procurement Rules, 2004 provides that any bidder aggrieved by any act of the Procuring Agency after submission of its bid may lodge a written complaint in respect of its grievance within five (05) days of the issuance of the Final Evaluation Report. In the instant case, the Final Evaluation Report was published on 15.05.2026, whereas the Appellant lodged the grievance on 08.07.2026. The appeal is liable to be dismissed on this score alone.

18. Further submitted that the EPADS system is inclusive of GST, therefore, it was incumbent upon the bidders/vendors to exercise due care and diligence while entering the relevant figures and to ensure that the same were accurately quoted in accordance with the applicable terms and conditions. The bidders got the requisite training of EPADS; therefore, it was incumbent upon them to exercise due care and diligence and to ensure that the correct figures were duly incorporated and submitted in strict conformity with the prescribed requirements. Moreover, the Appellant's assertion that the subject procurement constituted its first experience of using e-PADS is factually incorrect and contrary to the documentary record. The Appellant in the past had participated through e-PADS in a procurement which was conducted by HESCO, and was declared Most Advantageous Bidder on 29.04.2026. The Appellant, therefore, cannot rely upon alleged unfamiliarity with e-PADS as a justification for any error or omission in its bid.

19. Further submitted that the appellant only mentioned half the facts to misguide the Honourable Forum. In the bid data sheet under the specification/Requirement section. It was clearly

mentioned that the warranty period is 36 months. The Bidding Documents are required to be read in their entirety, and the various provisions thereof are to be interpreted harmoniously rather than in isolation. This was further reinforced by the provisions relating to Performance Bond/Security, whereby the successful bidder is required to furnish a Performance Bond/Security equal to 5% of the total Contract Value, valid for thirty-six (36) months from the receipt of the last consignment.

20. Further submitted that the 3-year requirement was clearly mentioned under detailed specifications. It is further clarified that, in terms of the order of precedence of Contract Documents set out in Section IX (Contract Forms) of the Bidding Documents, the Technical Specifications rank above the Form of Bid, Price Schedule and Schedule of Requirements in the event of any ambiguity or conflict between the Contract Documents. The Items/Lot Specifications, being the governing Technical Specifications of this procurement, therefore prevail over any summary reference contained elsewhere in the Bidding Documents.

21. Further submitted that ITB Clause 7.2 specifically requires bidders to examine all instructions, terms, conditions, specifications and other information contained in the Bidding Documents before submission of their bids. Furthermore, ITB Clauses 8.1 and 8.2, read with BDS Clause 4, expressly provided the opportunity to seek clarification regarding any provision of the Bidding Documents up to Monday. 20-04-2026, i.e., well before the bid submission/opening date of 30-04-2026. No clarification or objection regarding the warranty requirement was sought by the appellant within the said timeframe, nor was any such issue raised prior to bid submission or during the evaluation process, and the objection has been raised only after your bid was declared responsive. Furthermore, the reference to a warranty period of "36 Days" is

inconsistent with the terms and conditions in the e-PADS under clause 7.1 "warranty period", which prescribe a minimum warranty period of Thirty-Six (36) months.

22. Further submitted that the Appellant addressed a letter dated 21.05.2026 to the Respondent. However, it is pertinent to note that the Appellant itself expressly acknowledged in the said letter that, at Page 31 of the Bidding Documents, the Procuring Agency had clearly stipulated a warranty period of three (03) years/thirty-six (36) months.

23. Further submitted that the Respondent, vide letter No. 16881-58 dated 04.06.2026, responded to the Appellant's communication dated 21.05.2026. It was duly clarified that under E-PADS v2.0, the financial rates, bid parameters and other information are entered and submitted directly by the bidder and, once submitted, become automatically locked by the system. Neither the Procuring Agency nor the bidder can subsequently, make manual corrections, additions or modifications to the submitted financial information.

24. Further submitted that the Appellant submitted the letter dated 08.06.2026 concerning the warranty period. It is, however, denied that the Respondent was under any obligation to alter or amend the Appellant's already submitted bid. The Appellant had already been informed that the financial information submitted through E-PADS could not be modified after submission, and through the letter dated 21.05.2026, the Appellant expressly acknowledged the warranty period of 36 months/3 years.

25. Further submitted that the Respondent issued the Letter of Intent No. 349/LESCO/MMM/T-4353 dated 03.07.2026. It is specifically denied that the said Letter of Intent introduced or imposed a new warranty requirement. The LOI merely reflected the substantive warranty requirement already contained in the

Bidding Documents, namely, three (03) years/thirty-six (36) months.

26. Further submitted that the Appellant submitted a grievance dated 08.07.2026. However, the allegations that since the warranty period had allegedly been changed, the bid quotation ought likewise to have been altered. The said contention is misconceived as the original warranty period was never modified or altered. Only the arithmetic error contained in some parts of the documents was clarified, and that too was expressly provided under the Items/Lot Specifications forming part of the Evaluation Criteria of the Bidding Documents.

27. Further submitted that the Grievance Redressal Committee issued its decision on 14.07.2026. The said decision speaks for itself. It is submitted that the evaluation report and the LOI had already been issued before the appellant submitted its grievance; therefore, it was correctly observed that the grievance did not fall within its purview at that stage and advised the Appellant to approach the Procuring Agency, if it had any issue.

28. Further submitted that the Appellant approached the Authority after issuance of the evaluation report and the LOI. Therefore, the GRC declined to entertain its grievance at that stage. The Appellant cannot, through the present appeal, seek to reopen or alter its bid on the basis of an alleged inadvertent entry made by the Appellant itself. The appellant is precluded from filing the instant appeal under Rule 48(7) as the instant appeal arises out of a hopelessly time-barred grievance petition.

29. Further submitted that the Appellant has merely reproduced certain provisions of the Public Procurement Rules, 2004 and the E-Pak Procurement Regulations without demonstrating any actual violation thereof by the Respondent. The

procurement in question was conducted strictly in accordance with the applicable Bidding Documents and the prescribed procurement procedure. The Appellant has thus failed to identify any act of omission on the part of the Respondent constituting a violation of the procurement rules or warranting interference with the procurement process.

30. Further submitted that the Appellant's assertion that the GRC's decision was wholly alien to Rule 48 is incorrect. Rule 48 provides a structured mechanism for redressal of grievances arising during the procurement process. The fact that the Appellant had addressed letters to the Procuring Agency before issuance of the LOI does not automatically mean that such correspondence constituted a grievance formally lodged under Rule 48. The Appellant's communication dated 21.05.2026 was, by its own description, a request for clarification concerning matters which it alleged had arisen during its participation in the electronic procurement process. Such correspondence cannot retrospectively be treated as a statutory complaint under Rule 48 merely because the Appellant subsequently filed a grievance after issuance of the LOI. Moreover, Rule 48(3) contemplates specific periods for lodging grievances against acts of the Procuring Agency after submission of bids. The Appellant has failed to demonstrate that its grievance dated 08.07.2026 was filed within the specific statutory period applicable to the evaluation decision which it seeks to challenge.

31. Further submitted that the Appellant has misconstrued the provisions relating to price and warranty. The fact that warranty and after-sales service may form part of the commercial obligations associated with a quoted price does not mean that a bidder is entitled to disregard the substantive warranty requirement contained in the bidding documents. The Respondent did not evaluate the Appellant's bid by applying two contradictory standards. The financial bid was

evaluated on the basis of the price actually submitted by the Appellant, whereas the technical/contractual requirement concerning warranty was assessed with reference to the specifications contained in the bidding documents. In fact, acceptance of the Appellant's contention would lead to unequal treatment of bidders, because it would allow one bidder to substitute its subsequently asserted intention for the terms of its bid while other bidders remained bound by their submitted offers.

32. Further submitted that the Appellant has failed to establish that the procurement was based upon an ambiguous evaluation criterion. The substantive warranty requirement was expressly provided in the bidding documents/specifications and required a three-year warranty. The alleged entry of "36 days" in the EPADS interface cannot, by itself, constitute an amendment of the bidding documents or a waiver of the substantive warranty requirement. No corrigendum was issued reducing the warranty requirement from three years to thirty-six days, nor was any such amendment communicated to the bidders. The Appellant's interpretation would produce an absurd result whereby an electronic data-entry field would override the substantive technical specifications without any formal amendment to the bidding documents. Such an interpretation is contrary to the established procurement principle that bids are evaluated against the prescribed bidding documents and specified requirements. Moreover, Rule 29 requires the evaluation criteria to form part of the bidding documents, and Rule 30 requires bids to be evaluated in accordance with the criteria and terms contained therein. The Respondent has complied with these requirements by evaluating the bid in accordance with the substantive bidding documents. It is further submitted that the allegation of "mis-procurement is wholly unfounded. Mis-procurement cannot be presumed merely

because a bidder alleges that an electronic interface contained a field which it misunderstood. The Appellant is required to establish an unauthorized breach of the procurement rules, which it has failed to do.

33. The Appellant Committee ("the Committee") heard the learned counsels and representatives of the parties and examined the available record and observed that the Tender No. 4353 related to the procurement of Insulated Bucket Mounted Utility Vehicles through Single Stage-One Envelope procedure and comprised two Lots. Through the instant Appeal, the Appellant challenged Lot-II of the said Tender. The Appellant submitted bids for both Lots through EPADS v2.0, opened on 30.04.2026. The Appellant contends that the prescribed forms required prices exclusive of GST, whereas the financial figures entered in EPADS were inadvertently entered without applicable taxes. The Respondent maintains that the figures were entered by the Appellant itself and, after submission, became electronically locked and could not be altered.

34. The Committee also observed that the principal issue regarding warranty also requires consideration. The Appellant pointed out that the Technical Evaluation Criteria, EPADS Bid Data Sheet and Bid Submission Page reflected "36 Days", whereas the detailed Specifications/Requirements prescribed a warranty of three years/36 months. The Appellant sought clarification from LESCO through letters dated 21.05.2026 and 08.06.2026; however, no corrigendum/clarification was issued before opening of bids, and the subsequent LOI dated 03.07.2026 mentioned a three-year warranty. The Respondent submits that the substantive Specifications clearly required 36 months, that the bidding documents were to be read as a whole, and that the Technical Specifications prevailed under the order of precedence; it further states that the Appellant had an opportunity to seek clarification before 20.04.2026 but failed to do so.

35. The Committee further observed that the issue is not whether the Appellant may retrospectively amend its submitted bid, which is not permissible, but whether the procurement documents and EPADS configuration provided bidders with a clear and uniform basis for bidding and evaluation. The coexistence of "36 Days" in the EPADS bidding interface and three years/36 months in the substantive specifications, without any pre-opening clarification or corrigendum, constitutes a material inconsistency. Likewise, the record discloses an apparent inconsistency between the prescribed price/tax treatment and the electronic financial-entry mechanism. Since EPADS financial information became locked upon submission, accurate and consistent configuration of the electronic system with the approved bidding documents was material to the procurement process.
36. The Committee further observed that the Respondent's reliance upon the order of precedence of documents and the Appellant's failure to seek pre-bid clarification does not, by itself, cure an ambiguity existing in the procurement framework. Rule 29 requires clear evaluation criteria to form part of the bidding documents and Rule 30 requires evaluation in accordance with the prescribed criteria and terms. A bidder's failure to raise an objection does not relieve the Procuring Agency of its obligation to provide clear and unambiguous requirements. The identified discrepancies are material because they relate to a substantive warranty obligation and the basis upon which financial offers were to be quoted/evaluated. The ambiguity therefore cannot safely be resolved through post-opening interpretation or re-evaluation without potentially affecting the equal competitive position of bidders.
37. The Committee finds that although the Appellant cannot be permitted to alter its already submitted bid on the basis of an alleged inadvertent entry, the procurement itself suffers from material ambiguity/inconsistency in the warranty requirement

and apparent lack of complete alignment between the bidding documents and EPADS financial configuration.

38. The Committee is of the considered view that the procurement suffers from a material and consequential ambiguity regarding the basis of quotation and financial evaluation, particularly whether prices were to be Ex-GST or GST-inclusive. Rules 22 and 23 require clear and unambiguous bidding requirements, while Rule 29 requires an unambiguous evaluation criterion. Rule 30 requires strict evaluation in accordance with the prescribed criteria. The ambiguity affects bid comparability and equal treatment of bidders and, therefore, cannot safely be cured through post-bid clarification or selective interpretation of EPADS entries.
39. In view of the foregoing, the Committee finds that the present procurement process cannot appropriately be sustained in its existing form due to the material ambiguity between the bidding documents and the EPADS mechanism regarding the treatment of Sales Tax and, consequently, the basis of financial evaluation. The ambiguity is capable of affecting the financial comparison of bids and undermines the requirement of a clear, transparent and uniformly applicable evaluation basis.
40. Therefore, the Appeal in hand is **partly allowed** to the extent that the impugned GRC decision dated 14.07.2026 is set aside and the subject procurement / tender process is declared unsustainable due to ambiguity in the prescribed evaluation / pricing criteria. The Respondent is directed to scrap / reject the subject procurement in accordance with the applicable provisions of Rules 33 and 34 of the Public Procurement Rules, 2004 and undertake fresh procurement / re-tendering proceedings after clearly and unambiguously prescribing the applicable pricing basis, including the treatment of Sales Tax, in the bidding documents and corresponding EPADS fields.

41. Moreover, before re-tendering, the Respondent shall ensure that the bidding documents and EPADS configuration are fully aligned, the financial evaluation methodology and all applicable taxes are expressly and consistently stated, and no criterion or condition inconsistent with the approved bidding documents is introduced at the evaluation stage; the fresh procurement shall be conducted strictly in accordance with the Public Procurement Rules, 2004, ensuring transparency, equal treatment and fair competition. The Committee further clarifies that the decision does not confer upon the Appellant any right to alteration, substitution or preferential treatment of its previously submitted financial bid, as the defect is inherent in the procurement framework and affects the clarity and uniformity of the evaluation basis, therefore, fresh bidding is necessary rather than re-evaluation of the existing bids on an uncertain or disputed basis.

42. Accordingly, the instant appeal is *disposed of* in the above terms.



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



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



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

Dated: 23rd September, 2026

Each page of the order has been signed by all members of the Committee. The order comprises sixteen (16) pages.