

F. No. PPRA/AP-64/2026
Government of Pakistan
Public Procurement Regulatory Authority
(Appeal & Review Petition Secretariat)
1st Floor, FBC Building, G-5/2, Islamabad
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ORDER

Betacodes Pak (Private) Limited

...the "Appellant"

Vs.

Pakistan Revenue Automation (Private) Limited (PRAL) & Others

...the "Respondent(s)"

Date of Hearing 01.10.2026	Mr. M. Farukh Bashir (AHC), Mr. Ashfaq Ahmed, Deputy Manager - Procurement (Betacodes Pak Pvt.) <i>(On behalf of Appellant)</i> Ms. Syeda Mahrukh Batool, Mr. Muhammad Imran, Chairman GRC PRAL, Mr. Salman Rashed, Head of Procurement (PRAL) Mr. Wajid Ali (Manager Sales), Mr. Moeed Farooq, Legal Counsel (Jazz), Raja Azker, Sr. Manager Sales (Techaccess Pak Pvt.), Mr. Sohail Ahmed (Techaccess Pak Pvt.) <i>(On behalf of Respondents)</i>
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APPEAL UNDER RULE 48 (7) OF THE PUBLIC PROCUREMENT RULES, 2004

The abovementioned learned counsel(s) and representatives of the Appellant and the Respondents tendered appearance before the Appellate Committee ("the Committee") on the date of hearing fixed and furnished their arguments at length.

2. At the very outset, learned counsel of the Appellant i.e., Betacodes Pak (Private) Limited submitted the Respondent No. 1

i.e., Pakistan Revenue Automation (Private) Limited (PRAL) invited bids for procurement of Central Control Unit (CCU) Solution for Digital Intervention vide Tender No. P-34/2026, published on 13.07.2026, bearing EPADS V2.0 Reference No. P59201, under the Single Stage-Two Envelopes procedure. The Appellant participated and submitted a fully compliant bid; however, vide Technical Evaluation Report dated 17.08.2026, issued under Rule 35 of the Public Procurement Rules, 2004 ("PP Rules, 2004"), it was declared technically disqualified for failing to secure the minimum qualifying score of 70 out of 100 marks. Being aggrieved, the Appellant filed a grievance before the GRC on 21.08.2026 under Rule 48 of the PP Rules, 2004, which was rejected and communicated through email dated 03.09.2026.

3. The counsel of the Appellant also submitted that its grievance was not merely for enhancement of marks but challenged the fairness, transparency, consistency and objectivity of the entire technical evaluation. It particularly objected to the award of marks for the Vendor Presentation & Solution Walkthrough despite no presentation having been conducted under the current tender. During the GRC proceedings, it was disclosed that such marks had been assessed on the basis of presentations made during a previous tender, which had admittedly been cancelled. The Appellant submitted that the GRC itself recognized that reliance on the previous presentations was inappropriate, particularly as revised proposals could have been submitted, thereby establishing that a prescribed component of the current evaluation was not assessed on the basis of the bids submitted in the present procurement.

4. The counsel of the Appellant further submitted that the previous cancelled tender and the present re-tender were separate procurement proceedings involving potentially different participating companies, consortium/JV arrangements,

technical proposals, solutions, scope and approaches. Therefore, assessments or presentations from the previous procurement could not form the basis for awarding marks in the present tender. Relying upon Rules 29 and 30(1), the Appellant submitted that each bid was required to be evaluated independently and strictly against the criteria and terms disclosed in the current bidding documents.

5. The counsel of the Appellant also added that the defect could not be cured merely by conducting presentations subsequently, as the technical evaluation had already been completed and scores determined before the grievance was raised. Conducting presentations thereafter and revising only the presentation marks would not alter the factual basis upon which the original evaluation had been undertaken. The Appellant therefore sought an independent remedy to restore confidence and ensure equal treatment. It further alleged that the process was affected by bias, particularly as another participating bidder had independently raised grievances, while its JV had received 60% under Technical Solution/Design but only 30% under Presentation for the same solution. It also objected to reconsideration by the same Evaluation Committee whose conduct was under challenge, alleging violation of natural justice and impartial redressal under Rule 48.

6. The counsel of the Appellant further submitted that its FBR Monitoring Assignment constituted directly relevant experience which had not been properly credited. It stated that the assignment involved monitoring of more than 60 entities, centralized monitoring and consolidation of information, development and use of relevant dashboards, monitoring and visibility mechanisms, and related R&D and solution development. According to the Appellant, these capabilities were directly relevant to the proposed CCU Solution, yet were not properly considered; had they been assessed strictly against the

disclosed RFP criteria, the Appellant would have obtained the additional marks required to qualify.

7. The counsel of the Appellant further submitted that the award of 20 out of 30 marks under Solution Design, submitting that deductions were based upon technical preferences, assumptions and benchmarks which were not clearly disclosed in the RFP. It contended that under Rules 29 and 30, bidders could not be penalized on the basis of undisclosed criteria and that the evaluation record should establish the specific basis for deductions. The Appellant maintained that, on a fair assessment against the RFP requirements, it should have received 25-26 marks instead of 20. It also submitted that other relevant digital, source-code-based, monitoring, dashboard and R&D experience had either been partially considered or excluded without a clearly disclosed and consistently applied basis, materially affecting its technical score and qualification.

8. The counsel of the Appellant also submitted that they additionally challenged the independence and impartiality of the Technical Evaluation Committee, submitting that all five members, including the Convener and four Members, awarded identical scores throughout the evaluation, without any variance. It contended that such complete uniformity indicated that the scoring had not been independently undertaken and raised concerns of predetermined scoring, bias, arbitrariness, bad faith, and violation of due process, natural justice, fairness, transparency and non-discrimination.

9. The counsel of the Appellant also submitted that the said irregularities, considered cumulatively namely, awarding presentation marks without current-tender presentations; reliance on the previous cancelled procurement; failure to properly consider relevant FBR monitoring, dashboard and R&D experience; deductions based on allegedly undisclosed

preferences and benchmarks; absence of a transparent comparative basis for certain deductions; and identical scoring by all TEC members materially compromised the fairness, transparency and equal treatment of bidders. It therefore maintained that the entire technical evaluation required independent examination rather than correction of only one component.

10. At the last, the counsel of the Appellant further submitted that, on legal grounds, the Appellant relied upon Rules 29 and 30(1) of the PP Rules, 2004, submitting that evaluation must be based strictly upon the criteria and terms disclosed in the bidding documents and that undisclosed benchmarks, assumptions, preferences or material from a previous procurement could not be introduced during evaluation. It further invoked Rule 48, submitting that material irregularities, violations and discriminatory treatment must be examined transparently and impartially, and Rule 48(7) as the basis of its appeal against the GRC decision. The Appellant also invoked Rule 50, contending that reliance upon presentations from a previous tender for awarding marks in the present procurement required examination in the context of mis-procurement.

11. At the very last, the counsel of the Appellant also submitted that, as the matter of relief, the Appellant primarily sought fresh technical evaluation by an independent third-party evaluator in accordance with the PP Rules, 2004. Alternatively, where an independent evaluation could not restore the integrity of the process, it sought cancellation of the tender and fresh re-tendering with clear and transparent evaluation criteria.

12. On the other side, learned representative of the Respondent i.e., Pakistan Revenue Automation (Private) Limited (PRAL) submitted that the Appellant participated in the bidding process with full knowledge and acceptance of the evaluation criteria

contained in the Bidding Documents, having participated under the prescribed criteria and subsequently been declared technically non-responsive, the Appellant cannot belatedly challenge the same criteria.

13. The representative of the Respondent (PRAL) also submitted that the procurement called in question was a re-tender of the same project and specifications. Pursuant to the Appellant's objection, all four participating bidders, including the Appellant, were afforded a fresh opportunity before the GRC through Vendor Presentation and Solution Walkthrough. A fresh evaluation was thereafter conducted, resulting in an increase of three marks, from 86 to 89, awarded to M/s Premier Systems (Private) Limited. Despite being afforded the same opportunity, the Appellant chose not to participate and instead pursued the present Appeal.

14. The representative of the Respondent (PRAL) further submitted that the allegation of biasness of the Technical Evaluation Committee is unsupported by any evidence. Mere dissatisfaction with technical disqualification does not establish biasness. The other three bidders raised no objection to the constitution or conduct of the Committee, while the increase in another bidder's score following fresh presentation demonstrates that the evaluation was capable of objective reconsideration.

15. The representative of the Respondent (PRAL) further submitted that The GRC proceedings were independent of the Technical Evaluation Committee. The pendency of a grievance did not prevent continuation of the procurement process, as the GRC is a separate body competent to independently uphold, modify or set aside the evaluation. The Respondent therefore denies any resulting illegality or prejudice.

16. The representative of the Respondent (PRAL) also submitted that the allegation with regard to the Appellant was not provided an effective hearing, is also denied. The Appellant was duly heard by the GRC on 27.08.2026 in the presence of its team, and, after considering the record and submissions, the GRC issued a reasoned and speaking decision dated 03.09.2026 in accordance with Rule 48 of the Public Procurement Rules, 2004. Further added that the procurement was conducted transparently, fairly and in accordance with the applicable Rules and Bidding Documents. All four bidders were afforded equal opportunity for Vendor Presentation and Solution Walkthrough, followed by a fresh technical assessment. The concerns raised by the Appellant were duly considered and reasons were recorded by the Technical Evaluation Committee.

17. The representative of the Respondent also added and denied that the evaluation was based on the previous tender. Although the project and solution remained the same, the assessment was conducted under the Bidding Documents of the new tender. Upon objection regarding the presentations, a fresh presentation and walkthrough was conducted for all bidders. M/s Premier Systems' score was increased from 86 to 89, while the remaining scores were retained where consistent with the prescribed criteria. The Appellant, despite having the same opportunity, elected not to participate.

18. The representative of the Respondent (PRAL) also submitted that the Appellant's objection regarding its cited project is misconceived. While the project was considered significant in itself, it constituted only a minor component in comparison with the scale and scope of the CCU Monitoring Project; its weightage was therefore assessed according to its relevance to the procurement requirements. Likewise, the marks awarded for the Appellant's solution design represented the qualitative assessment of the Technical Evaluation Committee,

which found the design substantially inferior to those of other bidders. Another bidder received 20 marks under the same category without objection. Mere dissatisfaction with the marks, absent any demonstrated procedural or technical irregularity, does not warrant interference.

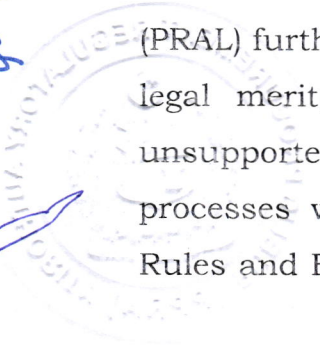
19. The representative of the Respondent further argued and denied any violation of Rules 29 and 30 of the Public Procurement Rules, 2004. The evaluation criteria were clearly, objectively and unambiguously incorporated in the Bidding Documents and were made available to all prospective bidders before evaluation. The Appellant was not identified any specific requirement of either Rule allegedly violated. The grievance-redressal process was conducted in accordance with the applicable Rules and principles of fair procurement. Equal opportunity was provided to all bidders, including the Vendor Presentation and Solution Walkthrough, and the Appellant's disqualification was based solely on the prescribed evaluation criteria and not on any discriminatory or arbitrary consideration. The parameters applied by the GRC were lawful and consistent with the applicable procurement framework.



20. At the last, the representative of the Respondent (PRAL) also submitted that, no mis-procurement was committed or intended. The Appellant has failed to identify any violation of the PP Rules, 2004 or the Bidding Documents, or any infringement of a vested legal right. The remaining grounds are either repetitive or disclose no independent factual or legal basis.



21. At the very last, the representative of the Respondent (PRAL) further submitted that the Appeal is devoid of factual and legal merit; the allegations of bias and unfairness remain unsupported; and the procurement and grievance-redressal processes were conducted in accordance with the applicable Rules and Bidding Documents. The Appeal is therefore liable to



be dismissed with costs, along with any other relief deemed appropriate by the Authority.

22. After perusal of all available record and arguments made by all the parties along-with the submissions made by other bidders who tendered appearance on the date of hearing fixed, the Appellate Committee ("the Committee") observed that the principal controversy relates to the manner in which the technical evaluation of the Appellant was conducted, particularly with regard to the Vendor Presentation & Solution Walkthrough, assessment of relevant experience, Solution Design marks, and the overall transparency and objectivity of the evaluation process.

23. At the first, the Committee noted that the procurement in question was initiated by the Respondent i.e., Pakistan Revenue Automation (Private) Limited (PRAL) vide Tender No. P-34/2026, published on 13.07.2026, bearing EPADS V2.0 Reference No. P59201, for procurement of Central Control Unit (CCU) Solution for Digital Intervention through the Single Stage-Two Envelopes procedure. The Appellant participated in the procurement and was subsequently declared technically disqualified vide Technical Evaluation Report dated 17.08.2026 for having failed to secure the prescribed minimum qualifying score of 70 out of 100 marks. The Appellant thereafter invoked the grievance mechanism under Rule 48 of the PP Rules, 2004, which culminated in the GRC decision communicated on 03.09.2026, giving rise to the instant Appeal under Rule 48(7) of the PP Rules, 2004.

24. The Committee also observed that the principal grievance of the Appellant concerns the manner of technical evaluation, particularly award of marks for Vendor Presentation & Solution Walkthrough. The Appellant contended that no presentation was conducted in the present procurement and that presentations from the previous cancelled tender were relied upon. PRAL submitted that, after the objection, all four participating bidders

were afforded a fresh opportunity for presentation and walkthrough, pursuant to which a fresh assessment was made and M/s Premier Systems' score increased from 86 to 89, whereas the Appellant did not avail the opportunity. Upon this, the Committee observed that the record requires clear determination as to the basis of the original assessment, the extent to which material from the previous cancelled procurement was relied upon, the effect of the subsequent presentations, and whether the same methodology was uniformly applied to all bidders.

25. The Committee further observed and considered the Appellant's objections regarding its FBR Monitoring Assignment, which it claimed involved monitoring of more than 60 entities, centralized information consolidation, dashboards, monitoring/visibility mechanisms and R&D relevant to the CCU Solution. PRAL maintained that the assignment was only a minor component compared with the scale and scope of the CCU Monitoring Project and was accordingly assessed for relevance. At this point, the Committee observed that the record should demonstrate how the claimed experience was assessed against the disclosed evaluation criteria and how the marks awarded were determined.

26. The Committee also observed that, with regard to the 20/30 marks awarded under Solution Design, the Appellant alleged that undisclosed technical preferences, assumptions and benchmarks were applied, whereas PRAL submitted that the marks represented the qualitative assessment of the Technical Evaluation Committee and that the Appellant's design was inferior to other bidders. The Committee observed that, while qualitative assessment may be undertaken where provided in the Bidding Documents, such assessment must remain confined to the disclosed criteria and be supported by a clear and consistent basis.

27. The Appellant also alleged that all five members of the Technical Evaluation Committee awarded identical scores, raising concerns of bias, predetermined scoring and lack of independent assessment. PRAL denied the allegation and submitted that no evidence of bias was produced, other bidders raised no such objection, and the increase in another bidder's marks upon fresh presentation demonstrated objective reconsideration. The Committee finds that identical scoring, by itself, does not establish bias or mala fide; however, in view of the other disputed aspects of evaluation, the underlying scoring record requires transparent verification. The Committee also noted that the Appellant was heard by the GRC on 27.08.2026 and the GRC issued its decision on 03.09.2026; nevertheless, grievance redressal does not dispense with the requirement of a lawful and transparent underlying technical evaluation.

28. The Committee further observed that, under Rules 29 and 30 of the PP Rules, 2004, evaluation is required to be undertaken in accordance with the criteria and terms contained in the Bidding Documents. Upon cumulative consideration, the Committee finds that the issues relating to the Presentation & Solution Walkthrough, reliance upon the previous cancelled procurement, assessment of the Appellant's relevant experience and Solution Design are material to its technical score and qualification and warrant fresh examination. The Committee, however, finds insufficient basis at this stage to hold that the evaluation was tainted by mala fide or to order cancellation and re-tendering.

29. In light of forgoing, the Appeal in hand is **partly allowed**. The said matter referred back to the Respondent (PRAL) / Procuring Agency with the direction to undertake a fresh re-evaluation of all participating bidders including the Appellant, strictly in accordance with the Bidding Documents of Tender No. P-34/2026, the PP Rules, 2004 and the applicable procurement

framework. The re-evaluation shall, in particular, determine the proper basis of the Presentation & Solution Walkthrough assessment; exclude reliance upon material from the previous cancelled procurement except where expressly permissible under the current Bidding Documents; reconsider the Appellant's claimed relevant experience and Solution Design against the disclosed criteria; and record a clear basis for the marks awarded under the relevant heads. The same methodology shall be applied uniformly to all participating bidders.

30. Upon completion of the re-evaluation, the Respondent (PRAL) shall issue and communicate a fresh/revised Technical Evaluation Report to the participating bidders in accordance with law. The Committee has not expressed any final opinion regarding the ultimate qualification or ranking of any bidder, which shall be determined by the Procuring Agency upon completion of the fresh evaluation. Therefore, the instant Appeal is accordingly *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: 02nd October, 2026

Each page of the order has been signed by all members of the Committee. The order comprises twelve (12) pages.