



No. PPRA/AP-16/2026
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 Alamdar Engineering (Pvt.) Ltd.

...the "Appellant"

Vs.

Chief Engineer (Development), QESCO etc.

...the "Respondents"

Date of Hearing(s) 05.05.2026 06.04.2026	Mr. M. Hanzala (Advocate), Mr. Alam Zaib (Counsel Associate), Mr. Ahmad Sheraz <p style="text-align: right;">(On behalf of Appellant)</p> Mr. Shahid Raisani (Manager Procurement) <i>[appeared via Zoom]</i> <p style="text-align: right;">(On behalf of Respondent i.e., QESCO)</p> Mr. Majid Jahangir (Advocate), Mr. Ali H. Gilani (Advocate) <p style="text-align: right;">(On behalf of Respondent i.e., M/s Specialist Group Inc.)</p>
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APPEAL UNDER RULE 48(7) OF THE PUBLIC PROCUREMENT RULES, 2004 & REGULATION 3 OF REDRESSAL OF GRIEVANCES REGULATIONS, 2021 AGAINST THE ILLEGAL ARBITRARY AND NON-SPEAKING DECLARATION OF BID AS NON-RESPONSIVE IN THE IMPUGNED BID EVALUATION REPORT DATED 02.02.2026 UPLOADED ON EPADS FOR TENDER NO.STG-22/2025-26 (PROCUREMENT OF 132 KV TBA & TYD TYPE TOWERS) AND COMPLETE INACTION OF QESCO-GRC TO DECIDE THE GRIEVANCE FILED ON 07.02.2026

The above-mentioned learned counsel(s) and representative(s) of the parties tendered appearance before the Appellate Committee and presented their arguments at length.

2. At the very outset of hearing, the Appellant submitted that the subject matter of this appeal falls within the

jurisdiction of the Public Procurement Regulatory Authority (PPRA) pursuant to Rule 48(7) of the Public Procurement Rules, 2004 (the "PPRA Rules") read with Regulation 3 of the Redressal of Grievances Regulations, 2021 (SRO 91(1)/2022). The Appellant, M/s Alamdar Engineering (Pvt) Ltd. (the "Appellant") is a reputable and qualified manufacturer / supplier of transmission line towers and allied equipment with a consistent track record of performance and compliance with national procurement standards. The Quetta Electric Supply Company (the "QESCO") is a public sector company vested with the authority to undertake procurement and acts as the procuring agency in the instant matter.

3. The Appellant further submitted that QESCO floated a Tender No. STG-22/2025-26 vide dated 09-12-2026 for the Procurement of 132 kV TBA Type Tower Complete (30 Nos.) and TYD Type Tower (15 Nos.). That the Appellant participated in the said Tender. The bid was submitted and publicly opened on 26.12.2025 at 12:30 PM. The Appellant quoted the lowest price of Rs.76,291,155/-(excluding 18% GST) and submitted complete documents **as per IB.7, IB.13 and Schedules A to F of the bidding documents, including Form of Bid**, Power of Attorney, Bid Security (CDR Rs 2,137,000/-), Certificate of Quality & Standards, Undertaking of no of default/blacklisting, Certificate of Non-forfeiting of Bid/Performance Guarantee, Certificate of No Litigation, Undertaking for fresh Prototype/Type Testing at own cost with no extension/no extra



claim, Integrity Pact, Schedule of Prices, Schedule of Deliveries (120 days), no deviations in Schedules 'C' & 'D', detailed Schedule of Technical Data, Schedule of Qualification, UBO declaration (Annex-1 PPRA SRO 592), previous supply record, and prototype approval for TBA/TYD towers with willingness for fresh prototype if required.

4. The Appellant further submitted that on 02.02.2026, QESCO uploaded only a Summary Final Evaluation Report on EPADS declaring the Appellant's bid "non-responsive, as per BER issued by BEC" without assigning any reason or referring to any clause of the bidding documents. The competing bidder M/s Specialist Group Inc. (Pvt) Ltd., Lahore was declared responsive at a higher price. That being aggrieved, the Appellant filed a formal Grievance on EPADS on 07.02.2026 under Rule 48. The grievance is still marked "Open" with no hearing and no decision till date. The Appellant also requested the Detailed Bid Evaluation Report vide letter dated 07.02.2026, but the same has never been provided. That same STG material Tender (132 kV TBA & TYD Type Towers) was earlier floated by QESCO in September 2025. The Appellant was the lowest bidder in that tender as well. After opening, QESCO cancelled the tender without any justifiable reason and re-floated the instant tender. Further submitted that more than 20 days have elapsed since the grievance was filed. The GRC has failed to decide the matter within 10 days period as per 48(6) of PP Rules, 2004 the mandatory timeline.



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5. The representative of the Appellant further contended that the Appellant, being aggrieved by the illegal, arbitrary and non-speaking declaration of non-responsiveness and the complete inaction of the GRC, invokes the appellate jurisdiction of this Authority under Rule 48(7) of the PPRA Rules, 2004 & Regulation 3 of Redressal of Grievances Regulations, 2021 on the following grounds:

A. That the impugned Bid Evaluation Report uploaded on EPADS is completely silent on any deficiency. This is a classic non-speaking order in violation of Clauses IB.20 & IB.14 of the bidding documents, Rule 35 of PPRA Rules 2004, and the principles of natural justice. A bidder cannot be declared non-responsive without disclosing the exact reason and affording an opportunity to rebut (PLD 1985 SC 62 1998 SCMR 2268; PLI 1999 SC 1105, Section 24-A General Clauses Act, 1897), The relevant para of Rule 35 of PPRA Rules, 2004 reproduced here for easy reference:

35. Announcement of evaluation reports: -

"Based on the procedure adopted for the respective procurement, the procuring agency shall announce the result of bid evaluation, in the form of final evaluation report giving justification for acceptance or rejection of bids at least fifteen days prior to the award of procurement contract".

B. That the Grievance was uploaded on EPADS on 07.02.2026. Under Regulation 3 of the Redressal of Grievances Regulations, 2021 and standard practice, the GRC is bound to investigate, grant hearing and decide within 10 days. More than 20 days have passed with the grievance still "Open" and no hearing granted. This complete inaction itself



entitles the Appellant to approach the Authority under Rule 48(7). The relevant part of PPRA Rules & Regulation reproduced here for easy reference:

"Rule 48(6): The GRC shall, investigate and decide upon the complaint within ten days of its receipt".

Regulation 3.- "Scope" These Regulations shall apply on all appeals filed before the Authority against the decision of the GRC in accordance with Rule 48(7) of Public Procurement Rules, 2004:

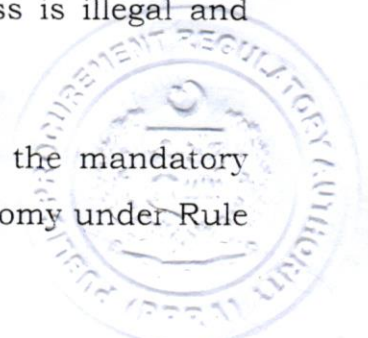
"Provided that in case GRC is not constituted by the Procuring Agency or GRC failed to decide the grievance within a prescribed of time. The aggrieved party may file appeal under Rule 48(7)".

C. That despite specific request dated 07.02.2026, QESCO has withheld the Detailed Bid Evaluation Report (BER), violating transparency and the Appellant's right to a fair hearing.

D. That the cancellation of the Same Tender floated in September 2025 (where the Appellant was lowest) after opening and immediate re-tendering of the same items demonstrates a deliberate pattern of mala fide to avoid awarding the contract to the lowest qualified bidder, in violation of Rule 4 (principles of procurement) and Rule 48.

E. That the Appellant fully meets all eligibility and qualification criteria under the relevant clauses of the bidding documents. The arbitrary non-responsiveness is illegal and against public interest.

F. That the actions of QESCO violate the mandatory provisions of transparency, fairness and economy under Rule



4 of PPRA Rules, 2004 and defeat the core objectives of the PPRA framework.

G. That the GRC's inaction and the non-speaking impugned Evaluation Report constitute a violation of Article 10A of the Constitution of Pakistan (right to fair trial and due process).

H. Violations of Supreme Court Jurisprudence: The QESCO BER communicated to the Appellant is afflicted by the following legal violations:

i. The Appellant was not provided any reasons of non-responsiveness. No Clarification has been asked. This goes against the judgements of the Supreme Court of Pakistan wherein it has been established in the cases of Commissioner Inland Revenue Versus RYK Mills (2023) SCMR 1856) and The University of Dacca v. Zakir Ahmed (PLD 1965 SC 90) that a person must be "made aware of the nature of the allegations against him, he should be given a fair opportunity to make any relevant statement putting forward his own case and "to correct or controvert any relevant statement brought forward to his prejudice. Without presenting the allegations to the Appellant and providing him an avenue of due process, Articles 4 and 10A of the Constitution have been breached, and the impugned BER is liable to be set aside.

ii. The Appellant was never provided with the reasons or grounds for its 'Non-Responsive. The impugned BER is a quintessential 'non-speaking, and is in direct contravention of the jurisprudence laid down by the Supreme Court of Pakistan. In such a case, the Supreme Court has declared that such non-



speaking' orders must necessarily be set aside. Even cases involving departmental appeals were covered by Section 24-A of the General Clauses Act, 1897 in so far as they attract quasi-judicial functions, therefore, the authority, office or person issuing the same was obliged to record necessary or appropriate reasons for such orders. Reliance is placed on the judgements of the Supreme Court titled Zain Yar Khan Versus The Chief Engineer, CRBC Wapda, Di Khan (1998 PLC (CS) 1484), Secretary Ministry Of Health, Government Of Pakistan, Islamabad Versus Dr. Rehana Hameed (2010 SCMR 511), Wazir Ali Soomro Versus Water And Power Development Authority (2006 SCMR 37), and the judgement of the Lahore High Court titled Inam Albar Versus Federation Of Pakistan (PLD 2016 Lahore 553).

iii. The impugned BER is directly in violation of Section 24-A of the General Clauses Act, 1897 which clearly necessitates that public authorities must exercise their powers reasonably, fairly, justly and provide reasons for the order/direction. The impugned BER is in clear violation of Section 21-A as it fulfils none of these requirements. Reliance is placed on the judgements of the Supreme Court titled Airport Support Services Versus the Airport Manager, Quaid-E-Azam International Airport, Karachi (1998 SCMR 2268) Khalid Humayun Versus the NAB (PLD 2017 SC 194), and Muhammad Amin Muhammad Bashir Limited Versus Government of Pakistan (2015 SCMR 630).

I. Further submitted that the QESCO's and the GRC's actions violate Article 4 of the Constitution of Pakistan (the right to fair dealing and due process), Article 10A (the right to



a fair trial), Article 18 (the freedom to trade and conduct business), and Article 25 (protection against discrimination).

J. Rule 48(6) of the PPRA Rules: Under Rule 48(6), the GRC was required to make a decision within 10 days of the receipt of a complaint. The deadline for issuing a decision complaint could have at the latest-been 17.02.2026. However, in clear violation of the statutory timeline, QESCO didn't even initiate proceedings. This delay also violates Regulation 3 of the Redressal of Grievance Regulations 2021, as the QESCO GRC failed to decide the grievance within the prescribed timeframe, necessitating the Appeal.

K. Further contended that it has now become settled law by various judgements of the Supreme Court of Pakistan that where the law provides for a thing to be done in one manner, it is to be done in that manner alone and in no other manner. The PPRA Rules mandated by the Federal Government are binding on the procuring agency (QESCO), however Rule 48(6) was completely disregarded by the QESCO. That in light of the cumulative and glaring violations detailed hereinabove, the entire conduct of QESCO amounts to a clear and textbook case of mis-procurement within the meaning of Rule 50 of the PPRA Rules, 2004. The Bid Evaluation Committee (BEC) and the Grievance Redressal Committee (GRC) have acted in complete and utter disregard of the mandatory procedural safeguards prescribed in the Bidding Documents, Rule 35 (requirement of reasoned Evaluation Report), Rule 48 read with Regulation 3 of the Redressal of Grievances Regulations, 2021, and the fundamental principles of transparency, fairness and economy enshrined in Rule 4 of the PPRA Rules, 2001. The uploading of a wholly non-speaking Summary Final Evaluation Report on EPADS on 02.02.2026, which merely declares the Appellant's bid "non-responsive" without assigning even a single reason or referring to any clause of the

bidding documents, coupled with the GRC's complete inaction in not conducting any hearing and in failing to issue any decision on the grievance despite the lapse of more than twenty (20) days, constitutes gross procedural impropriety, violation of the principles of natural justice and audi alteram partem, and a blatant breach of the Appellant's constitutional right to a fair hearing under Article 10A of the Constitution of Pakistan. Such deliberate and systemic failure on the part of the procuring agency and its committees must categorically be construed and declared as mis-procurement under Rule 50 of the PPRA Rules, 2004, rendering the entire evaluation process void ab initio and liable to be set aside by this Honourable Appellate Committee.

L. The Appellant has serious concerns regarding the Evaluation proceedings in the Subject Tender, and the above-mentioned grounds provide a strong indication that Rule 4 of the PPRA has been violated, the procurement proceedings have not been conducted in a fair and transparent manner, and the object of the procurement bring value for money, efficient and economical has been severely hampered by the actions of QESCO and the GRC Committee.

M. The Islamabad High Court in M/s Fast Tracks v. FIA & others, (2021 CLC 1160), has settled that proceedings under Rule 48 must adhere to due process, including affording an opportunity of hearing to the aggrieved bidder, the ratio applies mutatis mutandis. The relevant excerpt from the judgement referred above is reproduced hereunder:

“Although Rule 48 of The Public Procurement Rules, 2004 does not expressly provide for any opportunity of a personal hearing to the petitioner, but under the principle of natural justice, the aggrieved party may be provided such an opportunity and in all proceedings by whomsoever held, whether judicial or



administrative, the principle of natural justice has to be observed if the proceedings resulted in consequences affecting the person or property or other rights of the parties concerned. Thus, without participation of a party, affected by an order or a decision, amounts to an action without lawful authority. The requirement of the principle *audi alteram partem* is not confined to proceedings before Courts but it extends to all proceedings by whomsoever held, which may affect a person or property or other rights of the parties concerned in dispute. The principles of natural justice must be read into each and every statute unless and until it is prohibited by the statute itself. Even if there is no provision as to issuance of notice of personal hearing to the affected party, in a statute, it cannot override the principle of natural justice and an opportunity of a hearing has to be provided to the affected party. Reliance in this regard is placed upon the cases reported as "*Pakistan v. Public at Large (PLD 1987 SC 304)*" and "*Abdul Majeed Zafar v. Governor of Punjab (2007 SCMR 330)*".

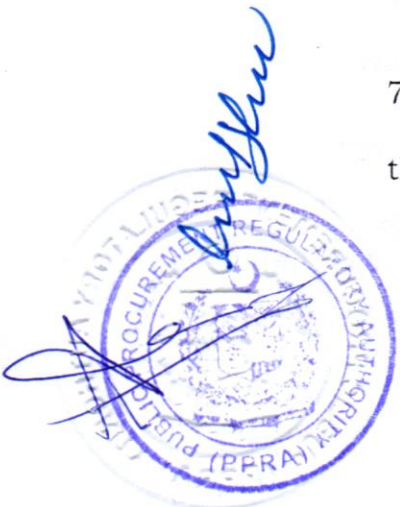


6. The representative of the Appellant referred clause IB 2.1 (c) of the Instruction to Bidders, which states that:

Shall possess valid prototype approval / Type Test Report / Technical Data.

7. The representative of the Appellant submitted that the Appellant complied with clause IB 3 (v) (c), which provides:

"For transmission line towers / conductor and other applicable items only prototype approval from NTDC is required".



8. The representative of the Appellant referred letter dated 13-05-2010, addressed to the Appellant by the National Transmission & Despatch Company Limited (NTDCL), wherein, it is stated that:

“In response to your inspection call referred above, the prototype vertical assembly of 220Kv Tower Type EA along with leg extensions was carried out as per standard fabrication drawings in the presence of the representative of this at office your works and generally found satisfactory”.

9. The representative of the Appellant referred letter dated 11-12-2009, addressed to the Appellant by the National Transmission & Despatch Company Limited (NTDCL), wherein, it is stated that:

“In response to above inspection call of M/s PAN Islamic Industries (Pvt) Ltd., the prototype vertical assembly of 220Kv Tower Type EA as per standard fabrication drawings was carried out in the presence of the representative of this at your works and found satisfactory”.

10. The representative of the Appellant referred letter dated 23-12-2025, addressed to the Project Director HMC, wherein, it is stated that:

“The vertical assembly of 132Kv Tower Type TYD along with 3-meter leg extensions, manufactured by M/s Alamdar Engineering Pvt Ltd., for subject mentioned project, was carried out at site as per standard fabrication / erection drawings and found satisfactory”.

11. The representative of the Appellant referred an undertaking given vide letter dated 26-12-2025, addressed to the Chief Engineer (Development) PMU, QESCO, Quetta, wherein, it is declared/stated that:

"We shall carry out fresh prototype / type testing in accordance with relevant NTDC Specifications".

12. The representative of the Respondent (QESCO) submitted that an Appeal under rule 48(7) of the public Procurement rules, 2004 for the issuance of appropriate order / decision has been filed before the authority in appeal No. PPRA/AP-16/2026 from public procurement regulatory authority dated 09-03-2026 received on dated 19-03-2026. The Respondent, QESCO is nominating his focal person-for all respondents to Mr Shahid Hussain Raisani Manager Procurement PMU QESCO Quetta, he is duly authorized to sign, verify, institute and assist in these proceedings pursuant to authority letter issued in his behalf. He is fully conversant and personally acquainted with the facts and circumstances to responding the instant Appeal. The Respondent respectfully submits that the subject matter of this appeal falls within the jurisdiction of the Public Procurement Regulatory Authority (PPRA) pursuant to Rule 48(7) of the Public Procurement Rules, 2004 (the "PPRA Rules") read with Regulation 3 of the Redressal of Grievances Regulations, 2021 (SRO 91(1)/2022).



13. The representative of the Respondent (QESCO) further submitted that the Respondent Quetta Electric supply company Limited (The Respondent) is public sector company Governed by Board of Directors and owned by Federal Government through Ministry of Energy (Power Division) Islamabad. The QESCO as per rule is bound to follow all rules and regulation set by Federal Government. QESCO the procuring agency in the instant matter act as Procuring agency (Respondent). Further submitted that M/s Alamdar Engineering (Pvt) Ltd. (the "Appellant") claims for being manufacturer/supplier of transmission line towers and allied equipment as bidder. The Appellant did not appear before GRC QESCO and without waiting submitted appeal before PPRA authority as prescribed in Rule 48(7) of the PPRA Rules, 2004. Further submitted that the QESCO floated a Tender No. STG-22/2025-26 vide dated 09-12-2025 for the Procurement of 132 kV TBA Type Tower Complete (30 Nos.) and 132kV TYD Type Tower (15 Nos.). That the Appellant participated in the said Tender. The bid was submitted and publicly opened on 26.12.2025 at 12:30 pm through Bid Opening Committee under the convenorship of Chief Engineer (O&M) T&G QESCO Quetta. 2 x bidders participated in the bidding process including the appellant and the bids were sent for Technical, Financial and Commercial evaluation on the basis of laid down criteria as per bidding documents and Bidders documents submitted/downloaded documents through EPADs.

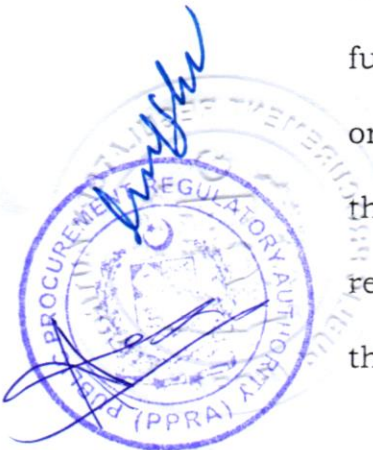
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14. The representative of the Respondent further contended that on 02.02.2026, QESCO uploaded the Final Evaluation Report generated by Bid Evaluation Committee on EPADS declaring the Appellant's bid "non-responsive", as per BER issued by BEC. After the publishing of BER, the parties were provided with adequate time as per PPRA rules to file formal Grievance on EPADs and subsequently M/s Alamdar filed its grievance on 07.02.2026 under Rule 48 (6). After receiving the Grievance by the Appellant through EPADs to GRC the procurement process was halted. The GRC proceeded to enquire about the matter and scrutinize the record and issued formal notice to the appellant for personal hearing before GRC on dated 03-03-2026. During the Grievance proceeding the procurement agency cannot proceed with the procurement process until closing/redressal of Grievance on EPADS. The Appellant did not attend the GRC meeting. The Committee, therefore, proceeded to decide the matter as per available record/ex-parte. The GRC decided and generated the report on 10-03-2026 and the same has been updated on EPADs.



15. The representative of the Respondent (QESCO) further submitted that the Bid Evaluation report was uploaded on PPRA website and EPADs on Prescribed proforma wherein the bidders were intimated regarding responsiveness or non-responsiveness of their bids. After the publishing of the Reports the bidders are provided with adequate time to file the



grievance if any. The appellant approached to GRC for Grievance and on the direction of GRC the procurement process was halted until the Closing/redressal of Grievance. The GRC has generated its report after scrutinizing the record/ex-parte on dated 10-03-2026 and the same has been updated on EPADs and issued directions to procuring agency as under:

“The grievance of M/s Alamdar Engineering Pvt Ltd may be rejected and treated as disposed of”. The Bid Evaluation Report may be upheld. PMU QESCO may proceed further with the procurement process after receiving the final decision from Appellate Committee of PPRA Islamabad”. A formal intimation of this decision may be issued to the bidder for record.

16. The representative of the Respondent averred that the Procurement process is halted up to date as the case was under consideration by GRC QESCO and presently the case is under consideration by PPRA Authority. The summary of the Bid Evaluation report was uploaded on PPRA website and EPADS.

17. As per Bid Evaluation Report and further investigated by GRC following submission are made:

“As per Clause IB-3(v) of the Bidding Documents:

a. The supplier shall provide Valid Prototype/Type test reports according to NTDC/WAPDA Specifications with the bid for equipment offered from the laboratories specified below or any other reputed independent testing laboratories accredited by STL (Short-Circuit Testing Liaison) / acceptable to



NTDC/QESCO for the items not being tested in STL Labs.

1. HV & SC Lab, Rawat, Pakistan
2. KEMA Lab, Holland
3. CESI, Italy
4. CRIEPI Lab, Japan
5. KERI Lab, Korea
6. Any other lab approved by STL
7. ILAC Lab

b. For procurement of proprietary items (Industrial gases, Mineral oil & its Products, Office Furniture, Genuine Spare Parts of specific brands, all parts of existing machinery of Grid Station & Sub-Station from original manufacturer, T&P Testing Equipment, Fire Fighting Equipment, etc.) type test report will not be required and material will be accepted on provision of (i) literature / brochure (ii) Factory Acceptance Test (iii) Visual Inspection with the following warranty and test certificate.

c. For Transmission Line Towers / Conductor and other applicable Items only prototype approval from NTDC is required.

18. The GRC examined the documents submitted by Appellant and observed that:

- The bidder has provided an Undertaking for conducting of fresh Prototype Vertical Assembly test if the contract is awarded to its firm. Although Prototype Vertical Assembly for subject material not provided by NTDC/DISCO.
- A Prototype Vertical Assembly for only TYD Tower conducted by an EPC contractor is attached, which is not acceptable due to following reasons:-



- i) The prototype approval from NTDC or DISCO is mandatory as mentioned in the bidding document.
 - ii) The attached document, even if considered, does not cover the complete scope of tendered material, i.e., TBA and TYD type towers both.
- *Consequently, the bidder does not fulfil the Qualification criteria requirement stipulated in the Bidding Documents.*

19. Further submitted that the actions of QESCO are in line with mandatory provisions of transparency, fairness and economy under Rule 4 of PPRA Rules, 2004 and within the PPRA framework. The GRC Generated and uploaded the grievance report as per PPRA Rules hence did not violate the Article 4, Article 10A, Article 18 and Article 25 of the constitution of Pakistan.

20. Further submitted that during the technical evaluation of bids for the supply of TBA & TYD type Transmission Line Towers, it was observed that M/s Alamdar Engineering (Pvt) Ltd. emerged as the lowest evaluated bidder on financial grounds. However, the bidder has not complied with a mandatory technical requirement of the bidding documents. As stipulated under IB.3 (Qualification Criteria), Clause (v)(a), the bidder is required to submit valid Prototype/Type Test Reports (as applicable) in accordance with NTDC/WAPDA Specifications along with the bid, issued by one of the following testing facilities, or any other reputed independent laboratory accredited by STL (Short-Circuit



Testing Liaison) / acceptable to NTDC/QESCO for items not tested in STL laboratories:

1. HV & SC Lab, Rawat, Pakistan
2. KEMA Laboratory, The Netherlands
3. CESI, Italy
4. CRIEPI Laboratory, Japan
5. KERI Laboratory, Korea
6. Any other laboratory approved by STL
7. ILAC-accredited laboratory

21. Further contended that the bidder has not provided a valid Prototype/Type Test Report for the offered TBA and TYD type towers, as required under the above clause. Since thus requirement is mandatory and bid-submission stage compliance is essential, the bid is considered technically non-compliant.

22. The Bid Evaluation Committee declares M/s Alamdar Engineering (Pvt) Ltd. as Non-Responsive due to non-submission of the mandatory Prototype/Type Test Report(s) in accordance with IB.3 Clause (v)(a) of the bidding documents.

23. After detailed examination, the Grievance Redressal Committee unanimously concludes that:

1. M/s Alamdar Engineering Pvt Ltd failed to comply with IB-3 (Qualification Criteria) due to non-submission of the mandatory Prototype/Type Test Report(s) in accordance with IB.3 Clause (v) of the bidding documents.

2. The declaration of the bidder as technically non-responsive for STG-22/2025-26 is found correct, justified, and in line with the Bidding Documents and PPRA Rules.

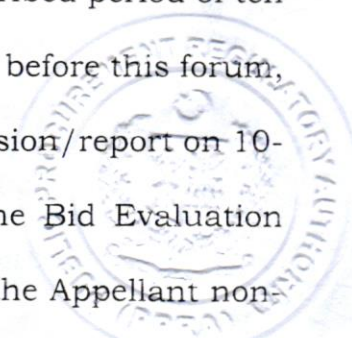
3. The grievance submitted by M/s Alamdar Engineering Pvt Ltd is devoid of merit and not sustainable.

4. The Bid Evaluation Report for Tender No. STG-22/2025-26 does not warrant any revision.

Accordingly, the GRC recommends that:

- The grievance of M/s Alamdar Engineering Pvt Ltd may be rejected and treated as disposed of.
- The Bid Evaluation Report may be upheld.
- PMU QESCO may proceed further with the procurement process after receiving the final decision from Appellate Committee of PPRA Islamabad
- A formal intimation of this decision may be issued to the bidder for record.

24. The learned counsel of Respondent No. 5 i.e., M/s Specialist Group Inc. Limited (SGI) submitted that the Appellant sought to travel beyond the scope and pleadings of the Appeal. The grievance raised in the Appeal was confined only to the alleged failure of the respondent (QESCO) to provide detailed reasons for declaring the Appellant non-responsive and to decide the grievance within the prescribed period of ten (10) days. However, prior to the first hearing before this forum, the GRC had already issued its detailed decision/report on 10-03-2026, while QESCO had also issued the Bid Evaluation Report specifying the reasons for declaring the Appellant non-

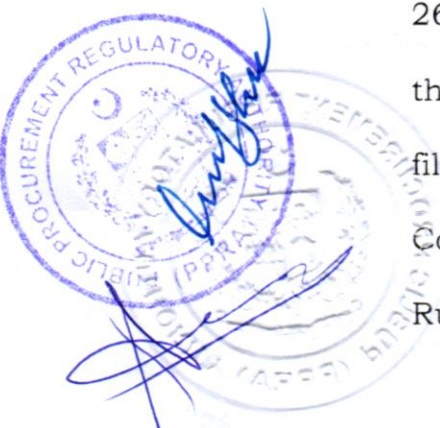


responsive. In these circumstances, the controversy raised in the Appeal no longer survived and the Appeal was liable to be dismissed as infructuous.

25. On the last date of hearing i.e., 05.05.2026 learned counsel of the Respondent No. 05 (SGI) submitted that the instant Appeal is misconceived, premature, devoid of merit and liable to be dismissed in limine. Further submitted that, Respondent No.1 floated Tender No. STG-22/2025-26 on 09.12.2025 for procurement of 132 KV TBA Type Towers and TYD Towers, with the bid opening scheduled on 26.12.2025. Pursuant thereto, both the Appellant and Respondent No.05 participated in the bidding process. Upon technical evaluation, Respondent No.05 was declared the most responsive bidder vide Bid Evaluation Report dated 30.01.2026, whereas the Appellant was declared technically non-responsive for failure to comply with mandatory requirements prescribed under the Bidding Documents. The Summary of Final Bid Evaluation Report was thereafter uploaded by the Public Procurement Regulatory Authority on 02.02.2026 under Rule 21A (7) of the Public Procurement Rules, 2004.

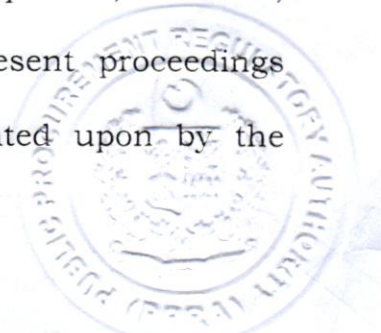


26. The counsel of the Respondent No. 05 also submitted that, being aggrieved by the evaluation report, the Appellant filed a grievance petition before the Grievance Redressal Committee ("GRC") under Rule 48 of the Public Procurement Rules, 2004 on 07.02.2026 primarily alleging that it was the



lowest bidder, that it had submitted all requisite documents and that reasons for its non-responsiveness had not been communicated. The GRC fixed the matter for hearing on 03.03.2026 and afforded an opportunity of personal hearing to the Appellant in accordance with the principles of natural justice; however, the Appellant deliberately failed to appear before the GRC. Thereafter, without awaiting adjudication of its grievance, the Appellant prematurely filed the instant Appeal on 09.03.2026 without even impleading Respondent No.05, who was admittedly the successful and responsive bidder and therefore a necessary and proper party to the proceedings.

27. The counsel of the Respondent No. 05 further argued that, notwithstanding the absence of the Appellant from the GRC proceedings, the GRC proceeded to decide the grievance on merits vide detailed order dated 10.03.2026 and upheld the decision of the Technical Evaluation Committee. The GRC specifically held that the Appellant had failed to furnish mandatory Prototype/Type Test Reports in accordance with NTDC/WAPDA specifications as required under Clause IB-3(v) of the Instructions to Bidders. Consequently, the very grievances raised by the Appellant stood addressed and the present Appeal became infructuous. The Appellant, therefore, cannot be permitted to continue the present proceedings merely to reopen issues already adjudicated upon by the competent forum.



28. The counsel of the Respondent No. 05 further added that the instant Appeal is therefore not maintainable as the Appellant bypassed the statutory mechanism prescribed under Rule 48 of the Rules. The Public Procurement Rules contemplate that grievances relating to technical responsiveness, qualification criteria and bid evaluation are first to be adjudicated by the GRC constituted by the procuring agency, whereas the jurisdiction of this Appellate Forum under Rule 48(7) is only appellate in nature. The Appellant, despite being afforded an opportunity of hearing before the GRC, intentionally abstained from participating in the proceedings and prematurely invoked appellate jurisdiction. Such conduct is contrary to settled principles of law that where a statute provides a specific remedy and procedure, the same must be exhausted before approaching an appellate forum. Reliance in this regard is placed upon *Safdar Ali vs. Chairman TEVTA* (2016 PLC (C.S.) 497 Lahore) and *Omar Razzaq Enterprises vs. Federation of Pakistan* (Const. Petition No. D-4362/2017).

29. The counsel of the Respondent No. 05 also submitted that the Appellant was rightly declared technically non-responsive for non-fulfilment of mandatory bidding requirements. Clause IB-3(v)(c) of the Bidding Documents unequivocally required every bidder to furnish valid Prototype/Type Test Reports in accordance with NTDC/WAPDA specifications. Instead of submitting the mandatory reports, the Appellant merely furnished an

undertaking that fresh prototype testing would be conducted in future if the contract was awarded to it, along with a Prototype Vertical Assembly report issued by a private EPC contractor rather than NTDC/WAPDA. Such documents were patently deficient and contrary to the mandatory terms of the Bidding Documents. It is settled law that mandatory bidding requirements cannot be altered, waived or substituted through undertakings or conditional compliance. Reliance is placed upon *Gemalto Middle East vs. Federation of Pakistan* (2020 CLD 151), *AIR CIRO vs. Civil Aviation Authority* (2017 CLC 126 Lahore) and *Ayub vs. CDA* (PLD 2011 Lahore 16).

30. The counsel of the Respondent No. 05 further argued that apart from the above fatal defect, the Appellant also failed to satisfy Clause IB.3(b)(i) of the Instructions to Bidders, which required completion of at least two contracts of the offered equipment within Pakistan during the preceding five years. The Appellant admittedly furnished only one such contract and therefore failed to meet a mandatory qualification criterion. The Appellant has also previously been disqualified in similar procurement proceedings initiated by SEPCO on the same ground, which disqualification was upheld by the Authority vide order dated 11.07.2025 and is presently under challenge before the Honourable Islamabad High Court in Writ Petition No.3200/2025 titled *M/s Alamdar Engineering (Pvt.) Ltd. vs. Federation of Pakistan*. The repeated conduct of the Appellant clearly demonstrates a pattern of misrepresentation and



deliberate attempts to secure public contracts despite non-fulfilment of mandatory requirements.

31. At the last, counsel of the Respondent No. 05 also submitted that the Appellant has further attempted to mislead this Forum by asserting that NTDC has not issued Prototype/Type Test approvals for 132 KV Type Towers during the past several decades. The said assertion is factually incorrect and stands disproved from the record, as Respondent No.05 itself possesses valid Inspection Certificates dated 17.01.2017 and 20.12.2021 in respect of 132 KV Towers including TBA and TYD Towers, in addition to NTDC approval dated 12.04.2019 regarding prototype assembly testing. Moreover, the revised NTDC Type Test Policy dated 03.02.2023 categorically provides that bids unsupported by valid type test documentation are liable to rejection. Despite availability of clarification mechanisms under the Bidding Documents, the Appellant failed to seek any clarification and instead relied upon documents issued by a private non-regulatory entity. Such conduct squarely attracts Rule 18 of the Public Procurement Rules, 2004 relating to furnishing misleading information. Reliance is placed upon *Taj Medicos vs. PPRA* (2021 CLC 472 Sindh).

32. At the very last, counsel of the Respondent No. 05 further submitted that the Appellant's reliance upon being the "lowest bidder" is legally misconceived, as Rule 38 of the Public

Procurement Rules mandates award of contract to the most advantageous and responsive bidder and not merely to the lowest financial bidder. Since the Appellant failed to fulfil mandatory technical requirements, it acquired no vested or enforceable right to award of contract. No infirmity whatsoever has been pointed out in the detailed and reasoned order dated 10.03.2026 passed by the GRC, which fully addressed all grievances raised by the Appellant. On the contrary, continuation of the present Appeal is causing unnecessary delay in finalization of the procurement process and exposing the public exchequer to financial loss, escalation of costs and operational prejudice, contrary to Rule 4 of the Public Procurement Rules, 2004, hence, request for dismissal of the instant appeal.

33. In reply to the arguments and written submissions advanced by learned counsel for Respondent No. 05 (SGI) on the last date of hearing, i.e., 05.05.2026, learned counsel for the Appellant submitted and placed on record a written rebuttal on 06.05.2026 in respect of the aforesaid submissions of Respondent No. 05. In the said rebuttal, it was, inter alia, contended on behalf of the Appellant that the conduct of Respondent No. 5 (SGI) throughout the proceedings has been procedurally unfair, mala fide and contrary to the settled principles of natural justice. Despite filing extensive Written Submissions dated 05.05.2026 comprising nearly seventy pages along with multiple annexures, SGI failed to furnish an

advance copy to the Appellant prior to the hearing held on 05.05.2026, thereby depriving the Appellant of any meaningful opportunity to review, analyse and rebut the allegations raised therein. The Appellant received the said submissions only after conclusion of the hearing. In these circumstances, the Appellant most respectfully requested that the present Rebuttal be treated as its formal written response to SGI's submissions and that the Appeal be decided on the cumulative basis of the Memorandum of Appeal, the earlier Written Arguments on Technical Points and the instant Rebuttal. It is further submitted that SGI's Written Submissions are founded upon selective reproduction of facts, mischaracterisation of documents and reliance upon unrelated proceedings arising out of an entirely different tender and factual matrix, thereby constituting a misuse of process and an attempt to mislead this Authority.

34. The representative of the Appellant further submitted that SGI's objections regarding maintainability and alleged bypassing of the Grievance Redressal Committee ("GRC") are legally misconceived and factually incorrect. The Appellant had duly filed its grievance on EPADS on 07.02.2026, however, the GRC failed to decide the matter within the statutory period prescribed under Rule 48(6) of the Public Procurement Rules, 2004, thereby entitling the Appellant to invoke the appellate jurisdiction of this Authority under Regulation 3 of the Redressal of Grievances Regulations, 2021. Consequently,

once the present Appeal was filed on 02.03.2026, jurisdiction vested exclusively with this Appellate Committee and the subsequent ex parte order purportedly passed by the GRC on 10.03.2026 became wholly without jurisdiction, void ab initio and incapable of rendering the present proceedings infructuous. Likewise, the attempt by QESCO and SGI to subsequently supplement reasons through litigation filings cannot cure the fundamental illegality of the original non-speaking Bid Evaluation Report, as the requirement of a reasoned evaluation report under Rule 35 exists precisely to enable an aggrieved bidder to effectively exercise its statutory right of challenge prior to award of contract.

35. Moreover, it is also submitted that the central controversy in the present Appeal concerns the discriminatory and selective application of the alleged "prototype approval/type test" requirement against the Appellant alone. The sole ground upon which the Appellant was declared non-responsive was the alleged non-submission of a valid NTDC Prototype Approval for the tendered 132 kV TBA and TYD towers. However, upon examination of SGI's own Annexures annexed with the said submissions, it becomes manifest that SGI itself did not possess any specific NTDC Prototype Approval for the tendered material. Thus, the criterion was selectively invoked only to eliminate the Appellant despite both bidders standing on the same footing. Furthermore, Clause IB-2(c) of the Bidding Documents clearly provides three disjunctive

alternatives, namely “prototype approval / type test reports / technical data,” meaning that compliance with any one requirement was sufficient. The Appellant, in fact, furnished all three, including technical data, type test material and an unconditional undertaking for fresh prototype/type testing in strict conformity with Clause IB.20-20.1(c)(viii) and the NTDC Revised Type Test Policy 2023 itself relied upon by SGI. The Appellant’s undertaking therefore fully constituted “confirmation of fresh type testing” under the bidding framework, which QESCO unlawfully ignored while applying a more stringent and undisclosed standard exclusively against the Appellant.

36. The Appellant further submitted that SGI’s remaining objections concerning alleged lack of experience, maintainability and public loss are equally unsustainable. The Bid Evaluation Committee itself declared the Appellant commercially, financially and experientially responsive, and raised no objection whatsoever regarding contractual experience. SGI is therefore impermissibly attempting to introduce fresh grounds of disqualification that were never relied upon by the Procuring Agency in the impugned evaluation. Similarly, reliance upon proceedings arising out of the separate SEPCO matter is wholly misplaced, as the said case involved different tender conditions, specifications and factual circumstances, and in any event remains sub judice before the Islamabad High Court. The Appellant’s grievance is

not founded merely upon being the lowest bidder, but upon being unlawfully excluded through a non-speaking, arbitrary and discriminatory evaluation process, resulting in a direct financial loss of approximately Rs. 5.9 million to the public exchequer in favour of SGI's higher-priced bid. The Appellant therefore respectfully prayed that the impugned BER and GRC Order be declared illegal and void, that the Appellant's bid be declared responsive.

37. The Appellate Committee has heard the learned representatives of the Appellant, the Respondents at length, and has carefully examined the Bid Evaluation Report, the grievance petition, the impugned minutes of the GRC, the bidding documents including the Instructions to Bidders (ITB), and all supporting material placed on record. The principal issue requiring determination is whether the declaration of the Appellant as non-responsive was in accordance with the evaluation criteria and qualification requirements prescribed in the bidding documents.

38. 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.

39. 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 shall 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.

40. In terms of IB.3 (Qualification Criteria), Clause (v):-
a. the supplier shall provide valid Prototype/Type Test Reports according to NTDC/WAPDA Specifications with the bid for equipment offered from the laboratories specified below or any other reputed independent testing laboratory accredited by STL (Short-Circuit Testing Liaison) / acceptable to NTDC/QESCO for items not tested in STL laboratories:

1. HV & SC Lab, Rawat, Pakistan
2. KEMA Laboratory, The Netherlands
3. CESI, Italy
4. CRIEPI Laboratory, Japan
5. KERI Laboratory, Korea
6. Any other laboratory approved by STL
7. ILAC-accredited laboratory

b. For procurement of proprietary items (Industrial gases, Mineral oil & its Products, Office Furniture, Genuine Spare Parts of specific brands, all parts of existing machinery of Grid Station & Sub-Station from original manufacturer, T&P Testing Equipment, Fire Fighting Equipment, etc.) type test report will not be required and material will be accepted on provision of (i) literature / brochure (ii) Factory Acceptance Test (iii) Visual Inspection with the following warranty and test certificate.

c. For Transmission Line Towers / Conductor and other applicable Items only prototype approval from NTDC is required.

41. In accordance with IB.20 Clause (c) (viii), a bid will not be considered, if; *It is not accompanied with valid type test reports or confirmation for fresh type testing.*

42. In accordance with Clause IB.3(b)(i) of the Instruction to Bidders, *"Must have demonstrated at least two (02) numbers of contracts of offered equipment successfully completed as main supplier / manufacturer within the last five (05) years within Pakistan."*

43. This Appeal has been filed under Rule 48(7) of the Public Procurement Rules, 2004 read with Regulation 3 of the Redressal of Grievances Regulations, 2021, against the

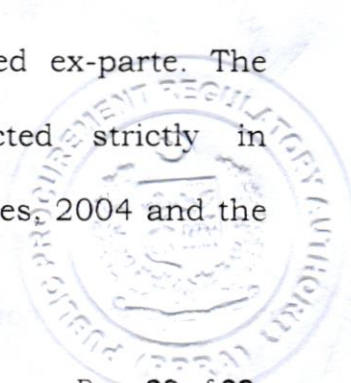
procurement process initiated by the Respondent (QESCO) vide Tender No. STG-22/2025-26 dated 09.12.2025 for procurement of 132 kV TBA Type Towers (30 Nos.) and TYD Type Towers (15 Nos.). The bids were opened on 26.12.2025 wherein the Appellant emerged as the lowest evaluated bidder. However, vide Summary Final Evaluation Report uploaded on EPADS dated 02.02.2026, the Appellant was declared "non-responsive" without assigning any reasons. Aggrieved thereof, the Appellant filed a grievance petition under Rule 48 of the Public Procurement Rules, 2004 on 07.02.2026, which remained undecided within the prescribed time. Subsequently, the Appellant invoked the appellate jurisdiction of this Authority.

44. The Appellate Committee, while examining the question of jurisdiction of this Authority, observes that where a procuring agency fails to decide the grievance of an aggrieved party / bidder within the stipulated period of ten (10) days as prescribed under Rule 48(6) of the Public Procurement Rules, 2004, the aggrieved party / bidder acquires a statutory right to file an appeal before this Authority in terms of Rule 48(7) of the said Rules. In such circumstances, the Authority is fully competent to assume jurisdiction, take cognizance of the appeal so filed, and adjudicate the matter in accordance with the provisions of the Public Procurement Rules, 2004 and the regulations framed thereunder. Consequently, the objection that the instant appeal has been filed without a decision of the

Grievance Redressal Committee (GRC) of the procuring agency is devoid of legal substance and is, therefore, not tenable in the eyes of law.

45. Further, the Appellant contends that it was the lowest evaluated bidder and had submitted all documents required under the bidding documents. It is argued that the Bid Evaluation Report initially uploaded on EPADS merely declared the Appellant "non-responsive" without assigning any reason, thereby violating Rule 35 of the PP Rules, 2004, principles of transparency, and requirements of a reasoned determination. The Appellant further submits that the GRC failed to decide its grievance within the statutory period prescribed under Rule 48(6) of the PP Rules, thereby entitling it to invoke the appellate jurisdiction of this Authority.

46. The Procuring Agency (QESCO) and Respondent No. 05 (M/s Specialist Group Inc. Ltd.) contend that the Appellant was rightly declared non-responsive due to non-submission of mandatory Prototype/Type Test Reports as required under Clause IB-3(v)(a) of the bidding documents. The GRC examined the grievance and rejected the same vide decision dated 10.03.2026. The Appellant failed to appear before the GRC despite notice, and the matter was decided ex-parte. The procurement process has been conducted strictly in accordance with the Public Procurement Rules, 2004 and the bidding documents.




47. The Appellate Committee has carefully considered the Appellant's contention that Clause IB.20(c)(viii) permits submission of "confirmation for fresh type testing" and that its undertaking substantially satisfies the bidding requirement. However, a harmonious reading of Clauses IB.3(v) and IB.20(c)(viii) demonstrates that, in the case of transmission line towers, the bidding documents specifically require Prototype Approval from NTDC. The undertaking furnished by the Appellant merely promises future compliance and does not constitute an existing Prototype Approval issued by NTDC. Likewise, the prototype assembly documents relied upon by the Appellant neither emanate from NTDC nor comprehensively cover the entire scope of the tendered material, namely both TBA and TYD tower types.



48. Nevertheless, the record further reveals that the GRC eventually issued notice for hearing on 03.03.2026 and proceeded to decide the grievance vide detailed report dated 10.03.2026. The Appellant did not appear before the GRC despite notice. Although the delay on the part of the GRC is not in line with Rule 48(6) of the Public Procurement Rules, 2004, however, the subsequent adjudication of the grievance on merits and issuance of a detailed speaking order materially addressed the Appellant's grievance regarding absence of reasons. In these circumstances, the Committee is of the considered view that the procedural irregularity committed by

the procuring agency does not automatically invalidate the entire procurement process unless it is shown that the technical evaluation itself was mala fide, discriminatory, or contrary to the mandatory provisions of the bidding documents.

49. The Committee further observed that under the Public Procurement Rules, 2004, procurement contracts are to be awarded not merely to the lowest bidder but to the lowest evaluated responsive bidder (most advantageous bidder) fulfilling mandatory technical and qualification requirements. Financial competitiveness alone does not create a vested right in favour of a bidder whose bid otherwise fails to meet essential qualification criteria prescribed in the bidding documents.



50. It is a settled principle of procurement law that qualification requirements expressly prescribed in the bidding documents must be complied with at the time of bid submission. Such requirements cannot ordinarily be fulfilled through post-bid undertakings or conditional assurances. Acceptance of such post-bid compliance would amount to relaxation of a mandatory qualification criterion, thereby compromising the principles of fairness, equal treatment and transparency enshrined in Rule 4 of the Public Procurement Rules, 2004.



51. The Appellate Committee therefore finds that the Procuring Agency was justified in concluding that the

Appellant had not fulfilled the mandatory qualification requirement relating to Prototype Approval / Type Test documentation as prescribed under Clause IB.3(v) of the bidding documents. Consequently, the declaration of the Appellant as technically non-responsive cannot be termed arbitrary or contrary to the conditions prescribed in the bidding documents.

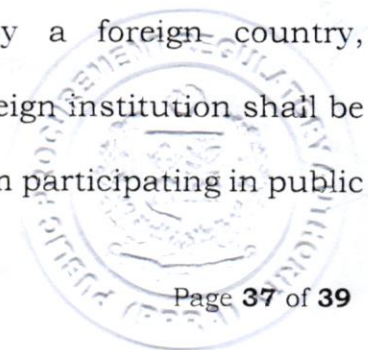
52. At the same time, the Committee finds substance in the Appellant's grievance regarding the manner in which the initial Bid Evaluation Report was published. Rule 35 of the Public Procurement Rules, 2004 obligates the procuring agency to announce the result of bid evaluation by giving justification for acceptance or rejection of bids. The summary evaluation report initially uploaded merely recorded that the Appellant was "non-responsive as per BER issued by BEC" without specifying the precise deficiency or the relevant clause of the bidding documents. Such practice does not fully satisfy the requirement of a reasoned evaluation report contemplated under Rule 35 of the Public Procurement Rules, 2004. Transparency requires that a bidder be informed of the actual basis of disqualification so as to effectively exercise its statutory right of grievance and appeal. The Procuring agency is therefore advised to ensure that in future procurements the evaluation reports shall clearly identify the relevant clauses and reasons forming the basis of acceptance or rejection of bids in terms of Rule 35 of the Public Procurement Rules, 2004.

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53. The Appellate Committee also observes that the grievance filed by the Appellant was not decided within the ten-day period prescribed under Rule 48(6) of the Public Procurement Rules, 2004. Although the GRC ultimately issued its decision on 10.03.2026, the delay is not consistent with the statutory framework governing grievance redressal. The Procuring Agency is accordingly directed to ensure strict compliance with the timelines prescribed under Rule 48 in future procurements.

54. At the last, the Appellate Committee takes note of the contention raised by M/s SGI that M/s Alamdar Engineering (Pvt.) Ltd. was debarred by the Asian Development Bank (ADB) for a period of four (04) years on account of engaging in fraudulent practices in an ADB-financed project, as communicated through ADB Letter No. OAI/02.13/13-0218-JB dated 06.03.2013. The Committee further observes that such debarment remains effective unless and until reinstatement is expressly granted by the ADB, and no such reinstatement had been granted up to the date of submission of the bid in the instant procurement process. In this regard, reliance has been placed upon Rule 19 of the Public Procurement Rules, 2004, which provides that a bidder declared blacklisted or debarred by a foreign country, international organization, or other foreign institution shall be treated as blacklisted and debarred from participating in public



procurement proceedings or entering into any public contract in Pakistan.


55. The Appellate Committee further observes that, at the time of submission of its bid, the Appellant was fully aware of the fact that its firm remained subject to the aforesaid cross-debarment and that its name continued to appear in the ADB's list/record of debarred firms. Notwithstanding the said position, the Appellant submitted an undertaking/declaration to the QESCO authorities on 26.12.2025 affirming that the firm had not been blacklisted. The Committee is of the considered view that such declaration was contrary to the spirit and intent of Rule 19(4) of the Public Procurement Rules, 2004, and amounted to a material misrepresentation on the part of the Appellant.


56. In view of the foregoing, the Appellate Committee concludes that the Appellant failed to demonstrate compliance with the mandatory Prototype Approval/Type Test requirement prescribed under Clause IB.3(v) of the bidding documents. The decision of the Bid Evaluation Committee declaring the Appellant non-responsive was substantially in accordance with the qualification criteria contained in the bidding documents and the findings of the GRC on the technical non-responsiveness of the Appellant do not warrant interference.

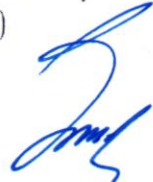
57. However, the Procuring Agency failed to adequately disclose detailed reasons in the initial evaluation report and

did not adhere to the timeline prescribed under Rule 48(6) of the Public Procurement Rules, 2004, which conduct is deprecated and requires corrective compliance in future procurements. Hence, the procuring agency is directed to avoid such practices in future. Moreover, the procuring agency is also directed to formulate unambiguous evaluation criteria in all future procurements.

58. For what the reasons and observations made above, the Appeal in hand is hereby **dismissed** being devoid of merit. The decision of the Bid Evaluation Committee and the Grievance Redressal Committee declaring M/s Alamdar Engineering (Pvt) Ltd. as non-responsive is upheld.


(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: 16th June, 2026

Each page of the order has been signed by all members of the Appellate Committee. The order comprises of thirty-nine (39) pages.

