



No. PPRA/AP-24/2026
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 Indusmens Corporation (Pvt.) Ltd.

...the "Appellant"

Vs.

Port Qasim Authority

...the "Respondent"

Date of Hearing 08.06.2026	Mr. Afzalur Rahman (CEO) <i>(On behalf of Appellant)</i> Mr. Shahnawaz Mangrio (Secretary PQA) [attended via Zoom] <i>(On behalf of Respondent)</i>
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APPEAL AGAINST THE DECISION / ORDER OF THE GRIEVANCE REDRESSAL COMMITTEE OF PORT QASIM AUTHORITY DATED 30-MARCH-2026, CONCERNING THE TENDER FOR "ANNUAL RUNNING MAINTENANCE CONTRACT OF PQA BUILDING & OFFICES (2025 - 26)"

The Authority received an Appeal filed by M/s Indusmens Corporation (Pvt.) Limited, through its authorised representative Mr. Afzalur Rahman "the Appellant" on 28.04.2026 under Rule 48(7) of the Public Procurement Rules, 2004. The Authority on receipt of the Appeal issued notices to M/s Indusmens Corporation (Pvt.) Ltd., through its Chief Executive ("Appellant"); Port Qasim Authority, through its Secretary (the "Respondent"), wherein it was directed to appear in person or through their nominated representatives or Counsel before the Authority on 08.06.2026 before the Appellate Committee in the Committee Room of Public Procurement Regulatory Authority (PPRA).

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2. On the said date of hearing (08.06.2026), the representatives of the parties appeared before the Committee and presented their arguments at length. The Respondent provided written arguments to the Committee.

3. The representative of the Appellant submitted that the Appeal is filed under Rule 48 (7) of the Public Procurement Rules, 2004 ("2004 Rules"), which expressly confers a statutory right of appeal before the Authority against any decision of a Grievance Redressal Committee ("Committee") of a Procuring Agency, in this case the Respondent. The Authority's jurisdiction to entertain and adjudicate this Appeal is unambiguously grounded in statute. The Respondent's Committee issued the "Minutes of the Meeting of the Grievance Redressal Committee (GRC)" held on 30 March 2026 (the "Impugned Decision"), which were uploaded on the Respondent's website on or about 31 March 2026; however, the same were not formally communicated to the Appellant in writing. The present Appeal is being filed within thirty (30) days of the deemed communication of the said decision, in strict compliance with Rule 48(7).

4. The representative of the Appellant further submitted that the procurement contract has not yet come into force; accordingly, the matter squarely falls within the Authority's appellate jurisdiction under Rule 48 of the 2004 Rules. The Appellant has deposited the prescribed appeal fee and complied with all procedural requirements for filing this Appeal.

5. The representative of the Appellant further submitted that M/s Indusmens Corporation", a sole proprietorship concern of Mr. Afzal-ur-Rahman was established in 1980 and has operated continuously under the same name for over 45 years. The said name under which the business is carried out is also registered as a copyright with the Intellectual Property

Organization of Pakistan (Registration No. 37590-Copr., dated 28 September 2018), confirming the brand's long-standing, uninterrupted use. Further submitted that on advice and directives issued by the Pakistan Engineering Council under its strengthened governance requirements for CA (No Limit) license holders and in compliance with applicable regulatory frameworks, the sole proprietorship was changed and/or incorporated as a Private Limited Company, bearing essentially the same name, i.e., "Indusmens Corporation (Private) Limited", duly registered under the Companies Act, 2017, with the Securities & Exchange Commission of Pakistan on 18 May 2021 (CUIN No. 0175280). It is stressed that throughout this transition, the business name remained unchanged and the same principals and management with unchanged nature of business continued to operate the entity, and PEC License No. CA/122 was formally updated to reflect the new corporate status while carrying forward the entire history of experience, specialization codes, and credentials of the predecessor entity.

6. The representative of the Appellant further submitted that PEC itself confirmed this position in its Clarification Letter No. PEC/CILD/07/2026 dated: 18-February-2026, addressed to the Constructors Association of Pakistan, expressly stating that upon conversion of a firm from a sole proprietorship to a corporate entity, "the experience, performance, and other allied contributing factors including financial credentials of the firm remain unchanged".

7. The representative of the Appellant further submitted that the Respondent issued a Notice Inviting Tenders for the "Annual Running Maintenance Contract of PQA Building & Offices (2025-26)" (PPRA Ref. TS70206E), with bid submission deadline of 18-November-2025. Procurement was conducted under the Single Stage Two Envelope procedure in accordance with Rule 36 (b) of the 2004 Rules. The Bidding Documents comprised Volume I (Qualification of Contractors) and Volume

II (Instructions to Bidders, Conditions of Contract, Specifications, and BOQ). By the deadline, five tenders were submitted, including that of the Respondent. Respondent issued a request for clarification dated: 27-November-2025, to which Appellant duly responded. The Technical Evaluation Report (TER), uploaded on EPADS on 10 March 2026 but effectively accessible on 16.03.2026, declared the Appellant technically disqualified with a score of "Nil", without identifying any specific grounds or disclosing reasons for such disqualification. Only M/s Allied Business was found technically qualified (90.25/100).

8. The representative of the Appellant further submitted that the Appellant, on 16.03.2026, uploaded on EPADS a written intimation of its reservations against the non-speaking Technical Evaluation Report and also dispatched the same through TCS to the PQA Technical Committee members, seeking.

- (i) Reasons for the technical disqualification;
- (ii) Notification regarding the constitution/appointment of the Grievance Redressal Committee (GRC) for submission of a grievance.

9. The Respondent (PQA) failed to respond to the said requests, particularly within the stipulated timeline of seven (07) days for filing grievances under Rule 48(3), 48(4), and 48(6) of the PPRA Rules, 2004. No response was received from the Respondent in this regard.

10. The representative of the Appellant contended that subsequently, notice of the GRC meeting was received via email on 27.03.2026 (Friday) 7:50PM after closing of office for a meeting scheduled on 30.03.2026 (Monday). The GRC meeting was held on 30 March 2026, and the impugned decision was issued on 31.03.2026. The Committee upheld the disqualification on three grounds, all of which apparently arose

solely from Respondent treating "Indusmens Corporation" (the foregoing sole proprietorship, FBR NTN No. 4220107793677) and "Indusmens Corporation (Pvt.) Ltd." (the converted company, FBR NTN No. A249780), as two unconnected, distinct, independent and wholly separate entities. The Committee found:

11. Fact 1 (Clause 5.3.2): Experience documents submitted related to Indusmens Corporation (sole proprietorship) projects. The Committee found that the Appellant as a registered company failed to demonstrate the required similar nature project of minimum Rs. 125 million, because the projects were executed by a "separate entity."

12. Fact 2 (Clause 5.3.4): The SRB Sales Tax Certificate submitted pertained to Indusmens Corporation (FBR NTN 4220107793677), i.e., the sole proprietorship, and not to Appellant, i.e., Indusmens Corporation (Pvt.) Ltd. (FBR NTN A249780).

13. Fact 3 (Clause 5.2.4): Audited Financial Statements submitted for years 2022, 2023, 2024 and subsequently submitted for the Financial Year 2025 belonged to the sole proprietorship entity. The 2025 Financial Statements of the Pvt. Ltd. were also submitted by the Appellant on 1 December 2025 but received by Respondent on 8 December 2025, five days after the stipulated deadline of 3 December 2025, and were therefore disregarded.

14. The Committee concluded: "no legally admissible documentary evidence was provided to establish continuity, merger, or transfer of business between the two entities" and rejected the grievance unanimously.

15. The representative of the Appellant further submitted that the Appellant in this Appeal has challenged the Impugned Decision as detailed in above paras, supra, i.e., the "Minutes of

Meeting of the Grievance Redressal Committee of Port Qasim Authority dated 30 March 2026 (Tender No. F-251063667)", through which the Committee unanimously rejected Appellant's grievance and upheld Appellant's technical disqualification.

16. The representative of the Appellant raised following grounds:-

Ground I: THE COMMITTEE FUNDAMENTALLY ERRED IN LAW: THE CONVERTED CORPORATE ENTITY AND ITS SOLE PROPRIETORSHIP PREDECESSOR ARE LEGALLY ONE AND THE SAME, THEIR CREDENTIALS BEING CONTINUOUS AND INDIVISIBLE

A. Continuity of Same Nature of Business and Attribution of Experience from Sole Proprietorship

17. Under the law, the legal position regarding sole proprietorships has been consistently recognized by the superior courts whereby it has been held that the owner and the business are considered the same entity. In consequence, Indusmens Corporation, while operating as a sole proprietorship, functioned as the trading name under which Mr. Afzal ur Rahman conducted business. All contracts undertaken, projects executed, and experience or credentials developed in that name are directly attributable to, and inseparable from, Mr. Afzal ur Rahman himself.

18. Upon the incorporation of the Appellant in May 2021, with Mr. Afzal ur Rahman as the majority shareholder and Chief Executive Officer, the business operations were continued without interruption under the newly incorporated structure. The assets, goodwill and operational track record of the sole proprietorship were not only carried forward into the Appellant company, but in essence, the sole proprietorship was reorganized, converted and/or incorporated as a registered company under the Companies Act, 2017. Either way, continuity of the same business undertaking is evident in this

conversion from a sole proprietor to a company. In other words, the change was one of legal form rather than substance, undertaken to align with applicable regulatory requirements, including those of the Pakistan Engineering Council. It is stressed that the incorporation of the Appellant did not in any manner or form constitute creation of an entirely new and/or unrelated commercial venture; rather, it was a mere restructuring of the existing business into a corporate form and accordingly, the experience, and financial credentials previously accrued remain directly relevant and attributable to the incorporated entity through its controlling shareholder and principal executive. As such, the corporate person is, in substance mandate, the same individual clothed in a corporate form as required by regulatory. The subsequent incorporation into a Private Limited Company represents a lawful restructuring of the same business and not the creation of a new or unrelated entity.

19. This continuity of business is further evidenced and formally corroborated by the records maintained by the Securities & Exchange Commission of Pakistan, wherein Mr. Afzal ur Rahman is disclosed as the Ultimate Beneficial Owner of the Appellant company. The concept of ultimate beneficial ownership is specifically designed to identify the natural person who ultimately owns or controls a corporate entity, thereby piercing the corporate veil for purposes of transparency and accountability. The identification of Mr. Afzal ur Rahman as the Ultimate Beneficial Owner conclusively establishes that the Appellant is, in substance, a continuation of Mr. Afzal ur Rahman's pre-existing business carried on under the name, i.e., "Indusmens Corporation". Thus, negating any suggestion that the two are distinct, unrelated, or independent entities for the purposes of evaluating technical experience and/or eligibility.

20. PPRA Regulation, 2022 (S.R.O. 592(I)/2022), sub-regulation (4), requires the Respondent (PQA) to comply as follows:

S.R.O. 592(I)/2022: In exercise of the powers conferred by Section 27 of the Public Procurement Regulatory Authority Ordinance, 2002 (XXII of 2002), read with Rule 12 of the Public Procurement Rules, 2004, the Public Procurement Regulatory Authority has issued the following regulation:

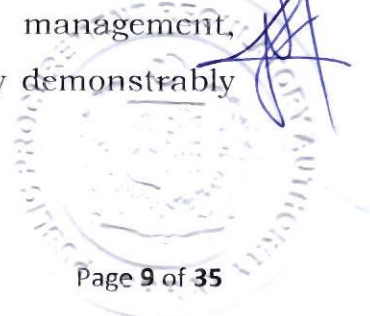
"4. Declaration of Beneficial Ownership Information: All procuring agencies, while engaging in public procurement contracts worth Rs. 50 million and above, shall mandatorily require disclosure of beneficial ownership information of the company in such contracts, as per the prescribed proforma (Annexure-I), in accordance with the provisions of Forms 42, 43, and 44 of the Securities and Exchange Commission of Pakistan."

21. If the PPRA Regulations condition is incorporated in the tender by the Respondent (PQA), then, in compliance therewith, the Appellant shall furnish the requisite details in accordance with the PPRA Regulations, which are aligned with the requirements of the Securities and Exchange Commission of Pakistan (SECP), including disclosure of the natural person controlling the proprietorship concern, along with SECP Form 19 declaring the beneficial owner of the company.

22. In light of the foregoing, it is submitted that any attempt to disregard the experience acquired under the sole proprietorship, or to treat the incorporated entity as lacking such experience, would amount to an unduly technical and legally unsustainable approach. Such an interpretation would defeat commercial reality, ignore settled principles of law, and unjustly penalize bidders who have merely regularized their business structure in compliance with evolving regulatory requirements. Public procurement laws, including the framework under the Public Procurement Regulatory Authority (PPRA), are to be applied in a manner that promotes fair

competition, recognizes genuine capacity, Where continuity of ownership, management, and business undertaking is clearly established, as in the present case, the experience and financial soundness of the sole proprietorship must be attributable to the incorporated and/or registered entity, whether a registered firm or a company. The GRC (PQA) has not passed any adverse finding declaring the proprietorship concern disqualified on any ground, including experience, financial soundness, or other qualification parameters. The Appellant has been working with the Respondent since 1995 to date and maintains a proven track record of successfully completed projects.

23. The Appellant company fully satisfies the experience requirements in view of the continuous business carried on by its controlling shareholder and Chief Executive, Mr. Afzal ur Rahman. Any conclusion to the contrary would not only be contrary to law but would also undermine the principles of fairness, transparency, and competition that underpin the public procurement regime. Thus, the impugned disqualification of the Appellant is based on a fundamental misinterpretation of law, inasmuch as the Respondent has erroneously treated the Appellant's erstwhile sole proprietorship, namely "Indusmens Corporation," and its subsequently incorporated entity, "Indusmens Corporation (Pvt.) Ltd.," as two wholly unrelated and independent entities, thereby disregarding the continuity of business, ownership, experience, and financial credentials. While it is admitted that a Private Limited Company constitutes a separate legal entity under the Companies Act, 2017, such legal distinction does not, in law or practice, extinguish or invalidate the continuity of business where the same ownership, management, operational structure, and commercial identity demonstrably persist.



24. Further submitted that the Appellant was originally established as a sole proprietorship in 1980 under the ownership of Mr. Afzal ur Rahman and has continuously operated under the same name for over forty-five years. The subsequent incorporation into a Private Limited Company represents a lawful restructuring of the same business and not the creation of a new or unrelated entity.

B. PEC's Own Binding Clarification Confirms Continuity of Credentials

25. The Pakistan Engineering Council, the primary licensing and regulatory body for construction entities has expressly confirmed, in Clarification Letter No. PEC/CILD/07/2026 dated 18 February 2026 that:

"...the status of constructor/operator firms registered with PEC is changed (Sole to AoP or SECP) on the request of owner after due verification of the legal documents regarding change of status as submitted by the firm's owner. However, the experience, performance, and other allied contributing factors of the firm profile shall remain unchanged."

26. This is a categorical regulatory pronouncement from the Authority and/or Body, which issues and governs the License issued by the Pakistan Engineering Council, upon which the entire PEC eligibility of the Appellant rests. Respondent, as a procuring agency evaluating PEC-licensed contractors, is bound to respect and give effect to Pakistan Engineering Council's own authoritative position on what a contractor's PEC License reflects. The Committee's finding that the experience documents belonged to a "separate entity" contradicts the position of the regulatory authority (Pakistan Engineering Council) that issued the very license the Appellant submitted for evaluation.

27. On the face of it, the PEC License No. CA/122 itself records: "Old Name: INDUSMENS CORPORATION"; and current name "INDUSMENS CORPORATION (PRIVATE) LIMITED". As such, it is clear that the license issued by Pakistan Engineering Council itself shows that there is no difference between the Sole Proprietorship concern and the Appellant. This is the strongest possible proof of continuity of identity within the regulatory framework. The Pakistan Engineering Council (PEC), being the competent regulatory authority governing constructors, has expressly recognized such continuity. The PEC, vide its Clarification Letter dated 18 February 2026, has categorically affirmed that upon conversion of a firm from a sole proprietorship into a corporate entity, "the experience, performance, and other allied contributing factors, including the firm's financial profile, shall remain unchanged."

28. It is also stressed that the document is not two separate and/or independent Licenses; it is one License, recording a change of corporate form while preserving the entire history. Had it been the case that Appellant is an entirely independent entity, devoid and divorced from the earlier "Indusmens Corporation", Pakistan Engineering Council would not have issued the said Licence. The Appellant's PEC license has been duly transferred to the incorporated entity, with continuity of credentials acknowledged, thereby reinforcing that the Appellant remains the same business undertaking in substance and capability.

C. The Tender Documents Do Not Require That All Experience Must Be Earned Under the Current Legal Name

29. A careful reading of the Bidding Documents is essential. The mandatory requirements under Clause 3.2 Bidding Data state:

- i. Valid registration with (Pakistan Engineering Council) PEC in category C-3 or above.
- ii. Field of PEC specialization CE-09 & CE-10.
- iii. Valid Registration with Income Tax Department and Sindh Revenue Board."

30. The documents do not prescribe, expressly or by implication that all experience submitted must be in the name of the current legal entity exclusively. Volume I, Clause 5.3.2 requires "at least one (01) number similar nature project having minimum cost of Rs. 125 million or above completed during last ten (10) years". Nowhere in the said clause, or in any other clause of the Bidding Documents, is it required that the experience in relation to a project must have been completed in the name of the bidding entity's current legal form and/or structure.

31. In furtherance to the preceding submission, it is submitted by way of example that if a public limited company is converted into a public unlisted company; or in instances where a registered Firm is converted into a Limited Liability Partnership; or even where two companies are merged, this would not render the experience of any one of such structure ineligible, and/or technically disqualified.

32. Without prejudice, it is admitted that the Evaluation Criteria table in Volume II (page 29) does state that eligibility and qualification information "must be met by the legal entity(ies) comprising the Bidder, and not the Bidder's/JV partner's sister or parent companies, subsidiaries or affiliates". The language of this clause is clearly directed at Joint Ventures and prevents one JV partner from borrowing the experience of an unrelated affiliate. It has no application to a case where the bidding company is the direct successor corporate form of a sole proprietorship owned and controlled by the same individual.

33. In furtherance to the preceding submission, it is reiterated and stressed that the Company, in this case the Appellant company is not an "affiliate" of the sole proprietorship. It is instead, it is sole proprietorship's direct successor and legal continuation, owned by the same person, by virtue of the sole proprietorship being reorganized, converted and/or incorporated as the Appellant company. The policy concern that this clause addresses (borrowing credentials of an unconnected party) simply does not arise here.

D. The Evaluation of "Similar Nature Project" Must Be Based on Substance, Not Legal Name

34. The bidding documents do not contain any provision that bars a recently converted and/or reorganized corporate entity from relying upon experience earned by the same proprietor under the predecessor sole proprietorship form. Clause 5.3.2 requires demonstration of similar experience of a certain minimum value; it does not prescribe that all experience must be exclusively under the present legal form of the bidder.

35. The concept of "similar work" in procurement law is well-understood to refer to nature, and characteristics of the work and not to the formal legal name of the contractor. Courts have also held that the term "similar work" denotes resemblance in nature and complexity, not identical scope. The maintenance of buildings and offices for Respondent, which the Appellant has performed continuously since 2015 for the amount of around Rs. 650.00 Million under successive contracts, clearly and directly satisfies this requirement, regardless of the precise corporate vehicle through which it was performed.

36. The Appellant has continuously executed Annual Running Maintenance Contracts of PQA's Buildings and

Offices under successive Work Orders, the most recent being the FY 2023-24 contract (PKR 150 million, extended to FY 2024-25 for a further PKR 150 million, cumulative value approximately PKR 345 million). These contracts were awarded by Respondent itself and are on Respondent's own record. They are, in nature, scope, and operational context, precisely the same work as the subject tender. They clearly satisfy the requirement under Clause 5.3.2.

E. The Doctrine of Alter Ego and Piercing the Corporate Veil in Favor of Substance over Form

37. Courts have consistently held that the separate legal personality of a company may not be deployed to defeat an otherwise legitimate substantive right. Where the corporate structure is a conversion and/or otherwise, a continuation of a pre-existing sole proprietorship by the same owner, courts have upheld the continuity of rights and obligations.

38. In this regard it is reiterated and stressed that Appellant Company is owned by Mr. Afzal ur Rahman, who is himself the sole proprietor of Indusmens Corporation. He is also the majority shareholder, and Chief Executive Officer of the Appellant Company. In fact, said Mr. Afzalur Rahman is the individual whose personal expertise and qualifications have underpinned every contract executed by the firm over 45 years. The corporate person is, in substance, the same individual clothed in a corporate form. To deny the Appellant company credit for the individual's established track record is to elevate form over substance in a manner wholly contrary to the purposes of law.

39. It is also settled that public procurement must be based on substance, capability and continuity rather than mere rigid legal form. It must be appreciated that Appellant Company is not a third-party entity seeking to rely on unrelated experience. It is the corporate continuation of the

same business undertaking, with identical ownership, control, management and operational capability. The sole proprietor, which executed the prior projects, is the majority shareholder and controlling mind of the Appellant Company. As such, the corporate veil must be pierced to view who is behind the Appellant Company. Once that is done, it can be safely concluded that Pvt. Ltd is merely a continuation and an alter ego of the sole proprietorship.

40. This position is reinforced by reference to 2004 Rules which mandate that procurements are conducted in a fair and transparent manner and bring value for money. Artificially excluding a highly experienced contractor who has successfully executed identical contracts for the same procuring agency, solely on the ground of a corporate conversion undertaken in compliance with the co-regulatory authority, i.e., Pakistan Engineering Council, cannot possibly represent value for money, transparency, or fairness.

Ground II: NON-MATERIAL NONCONFORMITIES IN THE BIDDING DOCUMENTS

41. Clause IB. 27.1 of the Instructions to Bidders (Volume II) provides that when a Bid is substantially responsive, the Employer may waive any nonconformities in the Bid. Clause IB. 27.2 further provides that when a Bid is substantially responsive, the Employer may request that the Bidder submit the necessary information or documentation, within a reasonable period of time, to rectify nonmaterial nonconformities in the Bid related to documentation requirements.

42. Assuming (without conceding) that the submission of experience, SRB and financial documents under the name "Indusmens Corporation" rather than "Indusmens Corporation (Pvt.) Ltd." constituted a nonconformity, the critical question is whether this was a "material" or "nonmaterial" nonconformity.

43. The definition of "material deviation" provided under IB. 26.3 is that it: (a) would affect in a substantial way the scope, quality, or performance of the Works; or limit the Employer's rights or the Bidder's obligations under the Contract; or (b) if rectified, would unfairly affect the competitive position of other Bidders. None of these conditions are met in respect of the issue at hand. It is summarily submitted that:

The discrepancy relating to the name of the entity does not affect the scope, nature, quality, or performance of the maintenance works at all. The Appellant is the same management, same people, the same engineers, the same employees, as well as the same PEC-licensed entity.

Rectifying the discrepancy by accepting the PEC License (which shows both old and new names), the Securities & Exchange Commission of Pakistan Certificate, and Pakistan Engineering Council's clarification letter does not give the Appellant any competitive advantage it would not have had if it had simply submitted those documents at the outset.

Even otherwise, Respondent had itself requested clarifications under IB. 25.2 and the Appellant only responded accordingly. This exercise confirms that Respondent had already treated certain aspects of the Appellant's bid and as such, it was requiring clarification and/or rectification which is the reasons and/or precise mechanism to address any "nonmaterial nonconformities" under clause IB. 27.2.

44. The only documents that could differ between the two FBR registrations are tax registration certificates. Yet both entities appear on the Active Taxpayers List, and both registrations are held by the same proprietor and/or CEO. The mandatory requirement is that the bidder be on the FBR ATL- and the Appellant manifestly satisfies this through both its old and new NTN numbers.

45. As such, Respondent was duty-bound under IB. 27.2 to treat the name discrepancy as a nonmaterial nonconformity and request rectifying documentation rather than outright disqualify. The failure to do so, and the Committee's

endorsement of that approach, constitutes a fundamental misapplication of the Bidding Documents.

Ground III: APPELLANT'S SRB STATUS SATISFIES THE TENDER REQUIREMENT

46. Clause 5.3.4 (Volume I) requires a "Valid Sales Tax Certificate from Sindh Revenue Board (SRB)". Furthermore, Bidding Data Clause 3.2 (iii) states: "Valid Registration with Income Tax Department and Sindh Revenue Board. Must be active with FBR & SRB at the time of opening of Bid, will be verified online".

47. The Appellant submitted the SRB Certificate (Sindh Sales Tax Registration No. 2342921-6) issued to Afzal ur Rahman, Business Name: Indusmens Corporation, effective date 19 August 2013, for Construction Services. This certificate is issued in the name of the individual proprietor (Afzal ur Rahman) for his construction business on the same SRB registration. Respondent is deducting the applicable SRB Taxes from the Plaintiff Bill. As established in Ground I, in a sole proprietorship there is no distinction between the individual and the business. The SRB registration is therefore the registration of the same individual who controls and is the majority shareholder and CEO of Appellant Company; and its Ultimate Beneficial Owner.

48. The existence of separate National Tax Numbers (NTNs) for the proprietorship and the Private Limited Company is legally mandated under the taxation framework administered by FBR and does not, in any manner, imply duplication, inconsistency, or disqualification. The Respondent's apparent reliance on this factor is misplaced and contrary to law, is stressed that the tender requirement is that the bidder be registered with SRB. It is not in dispute that the Appellant Company is registered as a taxpayer with both, FBR as well as the SRB. It is submitted that SRB does not

necessarily issue fresh registrations automatically upon conversion of a business from a sole proprietorship to a corporate entity; such conversions and/or migration of registrations is a process that takes time and involves regulatory procedures. The fact that the SRB certificate presented was under the predecessor name does not mean the Appellant is unregistered; it simply reflects the transitional state of its registration.

49. In any event, under IB. 27.1 and 27.2, the SRB name discrepancy was, at most, a nonmaterial nonconformity in documentation that the employer had a discretion to waive or ask to be rectified. Treating it as a ground for outright disqualification was a disproportionate response.

Ground IV: AUDITED FINANCIAL STATEMENT REQUIREMENT ALSO FULFILLED

50. The Appellant submitted, with its original bid, the audited financial statements for the years 2022, 2023, and 2024 in the name of Indusmens Corporation (the sole proprietorship). Subsequently, the Respondent, vide its clarification request dated 27.11.2025 (received through TCS), specifically required submission of the 2025 financial statements. In compliance, the Appellant submitted the 2025 financial statements of the Company through a letter dated 1 December 2025, dispatched via TCS on 02.12.2025. However, during the GRC meeting, the Respondent stated that the said documents were received on 8 December 2025, i.e., five (05) days after the stipulated date directing to submit by deadline of 3rd December 2025, and were therefore treated as inadmissible.

51. In this regard it is submitted that Respondent itself invited this specific document. Having issued the clarification request and thereby solicited the document, it cannot fairly hold a five-day delivery transit time against the Appellant as a

ground for outright disqualification. It is also pointed out that a five-day delivery delay in postal/courier transmission is, at most, a minor and condonable procedural deficiency, not a material deviation. Under IB. 27.2, Respondent had the option to extend a reasonable time for submission if the response was not received in time.

52. Even otherwise, and without prejudice to the foregoing submissions, the financial statements for 2025 pertain to the Appellant Company and confirm the financial soundness of the entity that actually submitted the bid. Rejecting this document and subsequently declaring the Appellant technically non-responsive on financial grounds constitutes a perverse outcome that defeats the very purpose of fair evaluation.

53. Volume-I requires audited financial statements for the years 2025, 2024, and 2023. The Appellant submitted the audited financial statements for 2022, 2023 and 2025 in the name of the sole proprietorship, reflecting the continuous operating history of the same business, along with the 2025 financial statements of the corporate successor. Collectively, these documents fully satisfy the substance and intent of the financial information requirement. Furthermore, the renewal of the Appellant's PEC licence in Category C-A (No Limit) independently demonstrates the financial soundness and capacity of the Appellant, as such categorization is granted only after rigorous financial evaluation by the Pakistan Engineering Council.

Ground V: THE TER AND COMMITTEE ORDER ARE NON-SPEAKING, VIOLATING RULE 35 OF THE 2004 RULES AND THE CONSTITUTIONAL RIGHT TO A FAIR HEARING UNDER ARTICLE 10-A

54. Rule 35 of the 2004 Rules requires that the technical evaluation be conducted strictly in accordance with the criteria specified in the bidding documents and that the TER give

justification for acceptance or rejection of bids. Clause IB. 24 of the Bidding Documents itself mandates that the final evaluation report give "justification for acceptance or rejection of Bids".

55. The Technical Evaluation Report (TER) dated 10 March 2026, though uploaded on EPADS, became effectively accessible on 16.03.2026. The TER declared the Appellant technically disqualified with a score of "Nil" without specifying which criteria were found unsatisfied or the reasons for such disqualification. The grounds were disclosed only during the Committee meeting, without affording the Appellant an opportunity to submit a written grievance in accordance with Rule 48(3), 48(4), and 48(6) of the PPRA Rules, 2004. Consequently, the Appellant was unable to adequately prepare its grievance at the outset, having been unaware of the specific grounds of disqualification from the TER.

56. The right to receive a reasoned decision is now a constitutional imperative. Article 10-A of the Constitution of the Islamic Republic of Pakistan, 1973 guarantees the right to a fair trial and due process. The Courts have time and again held that an adverse decision must clearly and specifically identify the charge or ground, enabling the affected party to respond. A disqualification recorded as "Nil" without reasons in the TER violates this right.

57. In addition to the above, the TER as well as the Impugned Order are non-speaking, not deliberating upon merits, law or giving reasons for its order thus also violating Section 24-A of the general Clauses Act, 1897.

Ground VI: DISQUALIFYING A BIDDER WHO CONVERTED ITS CORPORATE STRUCTURE IN COMPLIANCE WITH PEC'S DIRECTIVES CONSTITUTES AN UNLAWFUL DISCRIMINATORY CONDITION CONTRARY TO RULE 32 OF THE 2004 RULES


58. Under the Public Procurement Rules, 2004, the primary consideration is the bidder's technical capability, relevant experience, and financial soundness. The Respondent has failed to assess these substantive criteria and has instead relied on a hyper-technical and legally flawed distinction of form, thereby violating the principles of transparency, fairness, and competition. Rule 32 of the 2004 Rules prohibits procuring agencies from introducing "any condition which discriminates between bidders or that is considered to be met with difficulty". It is reiterated from above that the Appellant Company in effect converted and changed its corporate structure at the explicit direction of Pakistan Engineering Council, Pakistan's regulator for the construction industry. As such, the conversion of the sole proprietorship namely "Indusmens Corporation" to the Appellant Company was done strictly in order to comply with Pakistan Engineering Council's strengthened governance requirements for its License holders.



59. By disqualifying the Appellant Company in view of this conversion and/or not appreciating the reasons for such conversion, the Respondent as well as its committee are essentially penalizing the Appellant Company for carrying out a regulatory-compliance. It is even more prejudicial to disqualify Appellant Company on the grounds that its conversion and/or transition-era documents carry the predecessor entity's name. This is effectively imposing a condition that is impossible for any recently converted, reorganized, changed and/or transformed firm to meet without losing its historical credentials. This is precisely the kind of discriminatory and unduly difficult condition that Rule 32 prohibits. For the sake of brevity, and to avoid repetition, the contents of and the examples contained in para supra are reiterated and it is stressed that conversion and/or change of a formal structure cannot be discouraged, or used as a ground to eliminate and disqualify a business from the bidding

process. It would create a perverse incentive structure: contractors who defy Pakistan Engineering Council's governance directives and retain their sole proprietorship status would be better placed in Respondent tenders than those who comply with Pakistan Engineering Council's directives and reorganized, convert and/or incorporate themselves into a registered company. That cannot be a legally permissible interpretation of the procurement framework.

Ground VII: THE COMMITTEE FAILED TO EXERCISE ITS QUASI-JUDICIAL MANDATE: IT DID NOT ENGAGE WITH THE SUBSTANTIVE LEGAL ARGUMENTS, THE PEC CLARIFICATION, OR RESPONDENT'S OWN CONTRACTUAL RECORD

60. The Committee is constituted under Rule 48 as a quasi-judicial body with the duty to investigate and decide complaints on their merits within ten (10) days of receipt. The Committee Minutes show that the Committee confined itself to examining the three textual discrepancies identified by the evaluation team without addressing:

- 
- i. The PEC clarification letter (18 February 2026) which directly binds the evaluation of PEC-licensed contractor credentials.
 - ii. Respondent's own Work Orders for Buildings & Offices Maintenance FY 2023-24 and FY 2024-25, which constitute direct evidence of a qualifying similar project under Clause 5.3.2, awarded by Respondent itself to the same entity.
 - iii. The doctrine of nonmaterial nonconformities under IB. 27 and whether the name discrepancy was properly treated as a material deficiency.
 - iv. The question of whether the Bidding Documents, properly interpreted, required all experience documents to be exclusively in the name of the current legal form.
 - v. Whether Respondent's own discriminatory application of criteria was itself a violation of Rule 32 of the PP Rules.



61. A quasi-judicial body that dismisses a grievance without engaging with the substantive legal arguments and the

authoritative regulatory clarification placed before it has failed to exercise jurisdiction. The impugned Committee order is, on this ground alone, liable to be set aside and the matter remanded for fresh consideration, or the Authority may itself decide the appeal on merits in the interest of justice and timely procurement resolution.

Ground VIII: THE DISQUALIFICATION VIOLATES THE OBJECT OF THE PPRA RULES 2004

62. Rule 4 of the PP Rules mandates that procurement delivers "value for money" and is "efficient and economical." A procurement process that results in only one technically qualified bidder raises serious concerns about competitiveness and value for money. Had the Appellant been rightly qualified, at least two technically evaluated bidders would have submitted financial bids, improved competition and protecting the public exchequer.

63. The Appellant is holder of a PEC CA (No Limit) License - the highest PEC category, with no project cost limit. It has performed the same Buildings & Offices maintenance work for Respondent for multiple successive financial years with acknowledged satisfactory performance (as evidenced by the renewal and enhancement of its prior contract). Its exclusion from this procurement on a purely technical documentation formality, arising entirely from a regulator-mandated corporate conversion, serves no legitimate public procurement purpose and defeats the very values that the PP Rules are designed to uphold.

64. By disqualifying the Appellant, only one qualified bidder remained, which undermines the very scheme of procurement laws that promote fair competition. It appears that the Appellant has been deliberately disqualified on hyper-technical grounds, which is neither justified nor conducive to serving the Respondent's objectives.

65. It is a settled principle of procurement and commercial law that substance must prevail over form, particularly where continuity of ownership, management, and business operations is clearly established. The Respondent's failure to recognize such continuity has resulted in an arbitrary and unreasonable disqualification of the Appellant. The impugned action of the Respondent is therefore illegal, discriminatory, and violative of the governing procurement framework, and is liable to be set aside on this ground alone.

66. Further submitted that this Appeal raises substantial questions of law regarding the interpretation of qualification criteria in the context of a regulator-mandated corporate conversion, the application of the non-material nonconformities regime under IB. 27, and the scope of Rule 32 of the 2004 Rules which go to the heart of how procurement law treats the legitimate business evolution of experienced contractors.

67. If in case the contract is awarded to M/s Allied Business before this Appeal is decided, the Appeal will become infructuous and the Appellant will suffer irreparable harm, deprivation of its statutory right of appeal and prejudice to its commercial standing and PEC-registered credentials.

68. Maintaining status quo causes no material harm to the Respondent. The current Buildings & Offices maintenance contract (FY 2024-25) remains in force and Respondent's operational continuity is assured. The balance of convenience decisively favours interim protection.

69. The representative of the Respondent (PQA) submitted that the instant Appeal is misconceived, devoid of merit, contrary to the record, and liable to be dismissed in limine as the Appellant failed to comply with the mandatory eligibility requirements expressly prescribed in the bidding

documents. The procurement process in question was conducted strictly in accordance with the Public Procurement Rules, 2004, principles of transparency, equal treatment, competitiveness and fairness embodied therein, and the terms and conditions of the bidding documents applicable uniformly to all participating bidders. It is a settled principle of procurement law that the terms and conditions of bidding documents are binding equally upon all bidders as well as the procuring agency, and no relaxation or deviation in mandatory eligibility requirements can be extended in favour of any particular bidder after opening of bids.

70. The representative of the Respondent (PQA) submitted that Port Qasim Authority invited bids through EPADS, PPRA & PQA websites, and newspapers concerning the tender titled as "Annual Running Maintenance Contract of PQA Building & Offices (2025-26)," under Single Stage Two Envelope Procedure in accordance with Rule 36(b) of PPRA Rules, 2004. The technical bids were opened on 18.11.2025 and five (05) firms participated in the bidding process. The technical evaluation was carried-out by the Consultant i.e. M/s. Techno Consult International (Pvt.) Limited strictly in accordance with the eligibility and evaluation criteria prescribed in the bidding documents. That, during scrutiny of technical proposals, only one bidder was found responsive whereas remaining bidders, including the Appellant, were asked to provide permissible clarifications/documents under IB-25 of Volume-II of bidding documents. All bidders submitted clarifications within stipulated timeline i.e. 03.12.2025 except the Appellant M/s. Indusmens Corporation (Pvt.) Limited, which submitted additional documents belatedly on 08.12.2025 and 15.12.2025 after expiry of prescribed timelines.

71. The representative of the Respondent (PQA) further submitted that, procurement evaluation was carried-out

strictly on the basis of documents submitted within prescribed timelines and in accordance with the bidding documents, without discrimination and equally applicable to all bidders. That, upon detailed scrutiny and evaluation of the documents, M/s. Indusmens Corporation (Pvt.) Limited failed to satisfy the mandatory eligibility requirements of the bidding documents including but not limited to:

- (i) Clause 5.3.2 regarding completion of at least one similar project costing Rs.125 million or above during last ten years;
- (ii) Clause 5.3.4 regarding valid SRB Sales Tax Registration; and
- (iii) Clause 5.2.4 regarding audited financial statements for years 2023, 2024 and 2025.

Findings Regarding Clause 5.3.2-Similar Experience:

72. The Appellant participated in the tender as "M/s. Indusmens Corporation (Pvt.) Limited"; however, the experience documents submitted pertained to another and distinct entity namely "M/s. Indusmens Corporation".

73. That, during evaluation, the following separate tax registrations were observed:

- a) M/s. Indusmens Corporation (Pvt.) Limited -FBR Registration No. A249780.
- b) M/s. Indusmens Corporation -FBR Registration No. 4220107793677.

74. The Appellant failed to produce any documentary evidence demonstrating completion of the requisite similar project in the name of M/s. Indusmens Corporation (Pvt.) Limited. That, no legally admissible evidence regarding merger, succession, transfer of business, acquisition, assignment, novation or legal continuity between the two entities was submitted during technical evaluation. That, both entities independently exist and operate as separate taxable and legal entities reflected in the Active Taxpayer List maintained by

FBR; therefore, technical experience of one entity could not legally or procedurally be attributed to another entity. That, under settled principles of company law, a private limited company possesses a separate and distinct legal personality from its shareholders, directors, proprietors or sister concerns, and similarity of ownership, management or business nomenclature does not automatically transfer technical credentials, experience or financial capacity from one entity to another.

Findings Regarding Clause 5.3.4 - SRB Registration:

75. The Appellant failed to furnish valid SRB registration in the name of M/s. Indusmens Corporation (Pvt.) Limited. The SRB certificate submitted during evaluation pertained to "M/s. Indusmens Corporation", which is an entirely separate legal and taxable entity. The said SRB Certificate is annexed as Annexure "E". That, fulfilment of tax and registration requirements constitutes a mandatory eligibility condition and cannot be relaxed selectively in favour of any bidder after opening of bids.

Findings Regarding Clause 5.2.4- Audited Financial Statements:

76. The Appellant initially submitted audited financial statements relating to M/s. Indusmens Corporation instead of M/s. Indusmens Corporation (Pvt.) Limited. That, financial statements subsequently submitted after expiry of the stipulated deadline could not legally be considered during evaluation. That, post-bid submission of substantive mandatory documents would amount to material improvement of bid after opening, which is impermissible under the procurement framework and violative of principles of transparency and equal treatment. That, clarification provisions cannot be utilized to cure substantive deficiencies or to replace missing mandatory eligibility documents after opening of bids.

77. The representative of the Respondent (PQA) further submitted that, the contention of the Appellant that both entities are "same entity" is factually and legally untenable. The alleged clarification issued by PEC, even if assumed to exist, cannot override mandatory provisions of bidding documents nor can it dilute eligibility criteria uniformly applicable to all bidders. It is settled procurement jurisprudence that procuring agencies are bound strictly by evaluation criteria and cannot introduce relaxation, waiver or post facto adjustments in favour of any bidder after bid opening. That, acceptance of experience, tax registrations or financial statements of a separate legal entity would have amounted to unequal treatment of bidders and would have rendered the procurement process discriminatory and legally untenable. That, the Technical Evaluation Committee as well as the Grievance Redressal Committee independently examined all documents of the Appellant and arrived at a lawful and reasoned conclusion strictly in accordance with PPRA Rules and bidding documents. The Appellant was afforded full and fair opportunity of hearing before the Grievance Redressal Committee and all submissions/documents were duly considered before passing the reasoned decision dated 31.03.2026. That, no mala fide, arbitrariness, favouritism, discrimination or procedural irregularity whatsoever has been committed by the Respondent during the procurement proceedings. The procurement process was conducted transparently, fairly and strictly in accordance with the Public Procurement Rules, 2004 and applicable bidding documents.

78. The representative of the Respondent (PQA) submitted that it is a settled proposition of law that terms of bidding documents are binding upon all participants and cannot be waived selectively in favour of any bidder after opening of bids. Furthermore, a procuring agency cannot permit material improvement or substitution in a bid after



expiry of submission deadline. The instant Appeal is an attempt to seek relaxation of mandatory eligibility conditions after failure to qualify technically, which is impermissible in law and contrary to the fundamental principles of public procurement.

79. The Appellate Committee has heard the learned representatives of the Appellant and the Respondent (Procuring Agency) at length and has carefully examined the record, including the Technical Evaluation Report (TER), the grievance petition, the impugned decision of the Grievance Redressal Committee (GRC), the bidding documents, and all material placed before it.

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

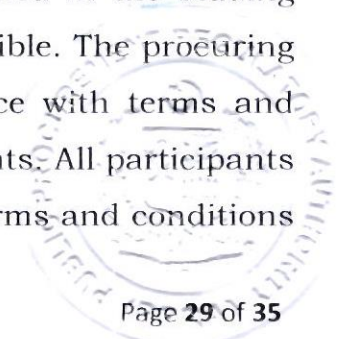
29. Evaluation criteria: -

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.

81. 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



Amir Khan

of tender documents and cannot go beyond the purview and ambit of the tender documents.

82. The Appeal has been filed under Rule 48(7) of the Public Procurement Rules, 2004 ("PP Rules, 2004") against the decision of the Grievance Redressal Committee ("GRC") of Port Qasim Authority contained in the Minutes of Meeting dated 30.03.2026 and communicated/uploaded on 31.03.2026, whereby the grievance of the Appellant against its technical disqualification in the procurement titled "Annual Running Maintenance Contract of PQA Building & Offices (2025-26)" was rejected.

83. Since the procurement contract had not attained finality at the time of filing of the Appeal, the matter falls within the appellate jurisdiction of the Authority under Rule 48(7) of the PP Rules, 2004. The Appeal is therefore maintainable and has been considered on merits.

84. The Appellant contended that M/s "Indusmens Corporation" (sole proprietorship) and "Indusmens Corporation (Private) Limited" represent the same continuing business undertaking, having common ownership, management, goodwill, operational history and business identity. The Pakistan Engineering Council (PEC) has recognized continuity of credentials, experience and performance upon conversion of a sole proprietorship into a corporate entity. The Respondent unlawfully treated the predecessor proprietorship and the incorporated company as separate entities and consequently disregarded experience, tax registrations and financial credentials accrued by the predecessor concern. The alleged deficiencies were merely non-material nonconformities which ought to have been waived or clarified under the bidding documents. The Technical Evaluation Report and the GRC decision were non-speaking and contrary to Rule 35 of the PP Rules, 2004 and principles of due process.

85. The Respondent submitted that Evaluation was conducted strictly in accordance with the bidding documents and PP Rules, 2004. The Appellant participated as "M/s. Indusmens Corporation (Private) Limited" but relied upon experience documents, SRB registration and financial statements belonging to another legal entity, namely "M/s. Indusmens Corporation". Separate NTN registrations existed for both entities, and no legally admissible documentary evidence demonstrating merger, succession, transfer, novation or legal continuity between the two entities was furnished during the evaluation process. Mandatory eligibility requirements under Clauses 5.3.2, 5.3.4 and 5.2.4 of the bidding documents were not fulfilled. Documents submitted after the stipulated deadline could not lawfully be considered, as acceptance thereof would amount to material improvement of a bid after opening.

86. The controversy before the Appellate Committee essentially revolves around the following questions:

- a. Whether the Respondent lawfully concluded that the Appellant failed to satisfy the mandatory eligibility requirements relating to experience, SRB registration and audited financial statements;
- b. Whether the Respondent was obligated to treat the deficiencies identified during evaluation as non-material nonconformities;
- c. Whether the GRC decision suffers from illegality, arbitrariness or material procedural irregularity warranting interference by the Authority.

87. It is a settled principle of public procurement that evaluation of bids must be conducted strictly in accordance with the criteria prescribed in the bidding documents and that neither the procuring agency nor the Authority can substitute or relax mandatory qualification requirements after bid opening.

88. The record reflects that the Appellant submitted its bid as M/s. Indusmens Corporation (Private) Limited. However, the experience certificates relied upon for compliance with Clause 5.3.2, the SRB registration submitted for compliance with Clause 5.3.4, and substantial financial documentation produced during evaluation pertained to M/s. Indusmens Corporation, a distinct entity having a separate tax registration.

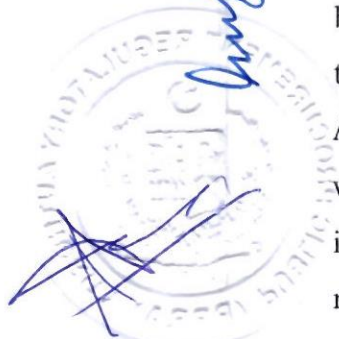
89. The bidding documents required compliance by the bidder itself. The evaluation criteria specifically contemplated assessment of the legal entity participating in the procurement process. The Authority is unable to identify any provision within the bidding documents authorizing the Respondent to automatically attribute technical experience, tax registrations or financial credentials of another entity to the bidding company merely on the basis of common ownership, management or similarity of name.

90. The Appellate Committee has carefully considered the Appellant's contention that the company represents a continuation of the predecessor proprietorship and that PEC recognizes continuity of credentials upon conversion. There is no dispute that a sole proprietorship and a private limited company may have common ownership and may operate the same business undertaking. Likewise, the PEC clarification relied upon by the Appellant may have relevance for regulatory purposes concerning PEC licensing.

91. However, procurement evaluation is governed by the bidding documents and the eligibility criteria contained therein. The issue before the Authority is not whether the Appellant possesses experience in a commercial sense, but whether the mandatory documentary requirements prescribed in the procurement process were fulfilled in the manner required by the bidding documents.

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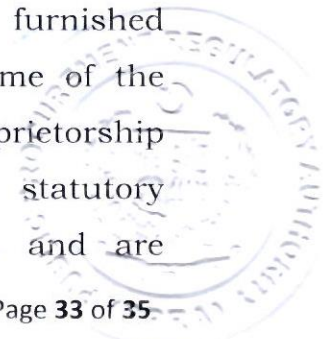
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92. The record shows that no legally operative document demonstrating merger, statutory succession, transfer of assets and liabilities, assignment of contracts, novation, or other legally recognizable continuity mechanism was produced before the evaluation committee establishing that the experience and credentials of the proprietorship stood vested in the bidding company for purposes of procurement evaluation. Accordingly, the Respondent cannot be faulted for evaluating the bid on the basis of the documents actually submitted and the legal status of the bidder participating in the tender process.

93. The Appellate Committee observes that Clause 5.3.2 required the bidder to demonstrate completion of at least one similar project of the prescribed value. The experience documents relied upon by the Appellant pertained to "Indusmens Corporation" rather than "Indusmens Corporation (Private) Limited." The Respondent evaluated the bid in accordance with the name and legal status of the participating bidder. While the Appellant has argued that both entities are substantially the same business, the Authority finds that procurement authorities are bound by documentary compliance and cannot assume legal continuity in the absence of clear documentary evidence establishing transfer or succession of the relevant credentials. The finding of non-compliance under Clause 5.3.2 therefore cannot be termed arbitrary or unlawful.

94. The Appellate Committee further observes that the bidding documents expressly required a valid registration with the Sindh Revenue Board. The SRB registration furnished during evaluation was admittedly not in the name of the bidding company but in the name of the proprietorship concern. Eligibility requirements relating to statutory registrations constitute mandatory requirements and are



ordinarily assessed on the basis of documentary compliance existing at the time relevant under the bidding documents. The Appellate Committee finds no illegality in the Respondent's conclusion that the requirement was not fulfilled by the bidder through documents submitted during evaluation.

95. The record further shows that audited financial statements submitted with the bid primarily related to the proprietorship concern, whereas documents pertaining to the company were furnished after the deadline prescribed for clarifications.

96. The clarification mechanism under Rule 31 of the Public Procurement Rules, 2004 cannot be utilized to permit a bidder to cure substantive deficiencies or to introduce essential qualification documents after the prescribed deadline. Acceptance of such documents after the stipulated date would potentially amount to permitting material improvement of a bid post-submission, which would be inconsistent with the said Rule and principles of equal treatment and transparency. Therefore, the Respondent's decision not to consider belated submissions cannot be regarded as unlawful.

97. The Appellate Committee has also examined the Appellant's objection regarding absence of detailed reasons in the Technical Evaluation Report. While greater elaboration in evaluation reports is always desirable, the record shows that the grounds of disqualification were subsequently disclosed and considered by the GRC. The Appellant was afforded an opportunity to present its case before the Committee, and the Committee recorded its findings regarding experience, SRB registration and financial statements.


98. The Appellate Committee does not find that any procedural deficiency, if assumed, has caused prejudice sufficient to vitiate the procurement proceedings, particularly




when the substantive grounds of disqualification remain sustainable on the record.

99. Upon a comprehensive examination of the record, the Appellate Committee is of the view that the Respondent evaluated the bids in accordance with the eligibility criteria contained in the bidding documents. The Appellant failed to establish compliance with mandatory requirements relating to similar experience, SRB registration and audited financial statements in the name of the bidding entity through documents admissible during evaluation. The findings of the Technical Evaluation Committee and the GRC do not suffer from arbitrariness, mala fide, discrimination, procedural impropriety or violation of the Public Procurement Rules, 2004 warranting interference by the Authority.

100. For the foregoing reasons, the Appeal is hereby **dismissed** being devoid of merit. The decision of the Grievance Redressal Committee of Port Qasim Authority dated 30.03.2026 is hereby 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: 15th June, 2026

Each page of the order has been signed by all members of the Appellate Committee. The order comprises of thirty-five (35) pages.

