F. No. PPRA/AP-63/2026
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 Al-Hars Security Services (Pvt.) Ltd.

...the "Appellant"

Vs.

NADRA & Another

...the "Respondents"

Date of Hearing	Mr. Muhammad Hanzala (Advocate), Mr. Arsalan Izhar (Advocate)
06.10.2026	***(On behalf of Appellant)***
	Mr. Adnan Akram (DG Procurement), Syed M. Raza (President GRC), Ms. Maryam Siddique (Legal Officer)
	(On behalf of Respondent i.e., NADRA)
	Mr. Sanaullah Kalwar (Advocate)
	(On behalf of Respondent i.e., M/s Piffers)

APPEAL AGAINST THE IMPUGNED ORDER OF THE GRIEVANCE REDRESSAL COMMITTEE, NADRA DATED 20.08.2026

The Authority received the titled Appeal on 07.09.2026, filed by M/s Al-Hars Security Services (Pvt.) Ltd. ("the Appellant"), under Rule 48(7) of the Public Procurement Rules, 2004. The abovementioned learned counsel(s) and representative of the Appellant and the Respondents tendered appearance before the Appellate Committee ("the Committee")

on the date of hearing fixed and furnished their arguments at length.

2. At the very outset, learned counsel of the Appellant i.e., M/s Al-Hars Security Services (Pvt.) Ltd submitted that the Respondent No. 2 i.e., NADRA floated Tender No. RHO NADRA/SGD/05/2026 for hiring 150 Ex-Serviceman/civilian trained armed security guards for RHO NADRA Sargodha and its offices in Sargodha, Faisalabad, Jhang, Mianwali, Toba Tek Singh, Bhakkar, Chiniot, Khushab and Hafizabad. The tender was published on 11.04.2026, advertised on EPADS on 12.04.2026 and on the Authority's website on 13.04.2026, under the single-stage two-envelope procedure prescribed under Rule 36(b) of the Public Procurement Rules, 2004. The Appellant emphasized that Clause (a) of Section VI, Scope of Work, expressly required deployment of security guards on **12 hours shift basis, 7 days a week**, along with weapons and at least 30 rounds per weapon, with women security guards where required.

3. The counsel of the Appellant also submitted that the mandatory Price Schedule Form issued by the procuring agency itself reinforced the aforesaid requirement. Column (e), under the heading "Related Service Completion Period as per requirement", expressly provided **"7 Days a Week (12 Hrs) Day/Night"**, while Column (f) required quotation of "Minimum wages as announced by the government" and Column (G) required inclusion of EOBI, PESSI, applicable taxes and profit/service charges. The Price Schedule further expressly warned that a bid not quoting minimum wages according to government fixation, or submitted out of the prescribed format, would be rejected. Thus, the bidders were required to price the very service and working hours specified in the bidding documents.

4. The counsel of the Appellant further submitted that, its technical and financial bids on 29.04.2026 along with Call Deposit Receipt No. 00013660 dated 23.04.2026 for Rs.10,48,000. Its technical bid was declared responsive and the Technical Evaluation Report was uploaded on 02.07.2026. The financial bids of nine technically responsive bidders were opened on EPADS on 17.07.2026 at 10:30 a.m. in the presence of the bidders' representatives. Immediately thereafter, through letter dated 20.07.2026, the Appellant specifically informed the Director General, RHO NADRA Sargodha that several bidders had calculated their rates on an 8-hours wage basis, notwithstanding the express 12-hours service requirement contained in the bidding documents. The said clarification was neither responded to nor subjected to any meaningful scrutiny.

5. The counsel of the Appellant also added that the Final Evaluation Report uploaded on 12.08.2026 declared Respondent No. 4 i.e., M/s Piffers Security Services Pvt. Ltd., the most advantageous bidder at an evaluated cost of Rs.81,919,800, whereas the Appellant's bid of Rs.142,536,510 was stated to be not the most advantageous. The Appellant consequently filed its grievance before the Grievance Redressal Committee ("GRC") through EPADS on 13.08.2026, within the five-day period prescribed under Rule 48(3) of the Public Procurement Rules, 2004. Respondent No. 2 (NADRA) submitted its comments and tender record on 18.08.2026, and the Appellant was heard personally on 19.08.2026.

6. The counsel of the Appellant further added that, during the hearing the GRC itself took the position that, being a federal institution, Respondent No. 1 (NADRA) was required to apply the minimum wage notified for Islamabad Capital Territory and called upon the Appellant to produce the relevant notification. Accordingly, the Appellant produced

Notification No. ADLW 8(20)-ICT/2024-225 dated 18.08.2024, whereby the minimum wage for security guards employed in ICT was fixed at Rs.47,000 per month for 60 hours per week with two days off, as against Rs.37,000 per month for adult unskilled workers for 48 working hours per week. However, despite having called for and received the notification, the GRC rejected the grievance vide order dated 20.08.2026 and did not consider the notification in its reasoning. The GRC principally observed that the Appellant's computation was based upon one guard working 12 hours per day and 7 days a week and did not appear to account for multiple guards deployed on an 8-hour rotational shift basis.

7. The counsel of the Appellant further argued that the aforesaid reasoning introduced a staffing model which was nowhere provided in the bidding documents. Neither the Scope of Work, Schedule of Requirements, Instructions to Bidders, Bid Data Sheet nor Price Schedule authorized or required three guards working eight-hour shifts against one post. The documents required **150 security guards**, not 450 guards operating in rotational shifts, and expressly specified a 12-hour duty period. Had the procuring agency intended an eight-hour rotational arrangement, it ought to have expressly disclosed such staffing methodology and corresponding quantity in the bidding documents. Introduction of such a criterion after opening of bids amounts to evaluation on a criterion not disclosed in the bidding documents, in violation of Rule 30(1) of the Public Procurement Rules, 2004 and the principles of fairness and transparency under Rule 4.

8. The counsel of the Appellant also submitted that the Appellant's calculation of Rs.60,000 as the minimum wage attributable to the tendered 12-hour duty period was not arbitrary or self-serving. Government of Punjab, Labour and Human Resource Department, Notification No.

SO(L&P)MW/2024 dated 08.09.2025, published in the Punjab Gazette on 09.09.2025, prescribed Rs.40,000 per month for 26 working days, Rs.1,538.46 per day for eight working hours and Rs.192.31 per hour. Applying the notified hourly rate to the 12-hour duty expressly prescribed by the procuring agency gives Rs.2,307.72 per day and approximately Rs.60,000 per month for 26 working days. Therefore, the Appellant merely applied the government-notified hourly rate to the working hours stipulated in the tender.

9. The counsel of the Appellant further argued that the ICT Notification produced before the GRC independently demonstrates that government wage fixation is not divorced from the hours of duty. It fixes Rs.37,000 for adult unskilled workers for 48 hours per week, but specifically fixes Rs.47,000 for security guards for 60 hours per week with two days off. The tender, however, contemplated 12 hours per day for seven days, amounting to 84 hours per week. Thus, whether the Punjab notification or the ICT notification is considered, Respondent No. 4's quoted gross rate of Rs.45,511 per guard per month could not lawfully accommodate even the applicable minimum wage, much less EOBI, PESSI, taxes and other statutory obligations required under the Price Schedule.

10. The counsel of the Appellant also submitted that the procuring agency's own Comparative Statement dated 17.07.2026 demonstrates the inconsistency in evaluation. Against "Minimum wages as announced by the government", Respondent No. 4 and five other bidders quoted Rs.40,000, whereas the Appellant quoted Rs.60,000 and M/s A.J. Security Services (Pvt.) Ltd. quoted Rs.69,299.85. Thus, the procuring agency itself was aware that bidders had priced the same tender on different wage basis, yet proceeded to compare and rank their gross bids without resolving the fundamental divergence. Out of nine responsive bidders, three, including

the Appellant, priced on a 12-hour basis, while six priced on an 8-hour basis. If the procuring agency considered the 8-hour rotational model to be the correct interpretation, the bidding documents were at least ambiguous, attracting Rule 29, under which failure to provide an unambiguous evaluation criterion amounts to mis-procurement.

11. The counsel of the Appellant also added that the Respondent No. 4's bid was prima facie abnormally low and was accepted without the mandatory scrutiny prescribed by Clause 36.2 of the Instructions to Bidders. The said clause expressly provides that where a bid appears abnormally low, the procuring agency shall perform price analysis and, before rejecting such bid, seek a written explanation, consider the evidence furnished and verify the bid. Respondent No. 4 quoted Rs.45,511 per guard per month, including statutory obligations, while the Appellant's reverse calculation showed that after deducting EOBI, PESSI, Punjab sales tax and withholding tax, only Rs.30,916.76 remained as the wage component. This is below the notified minimum wage of Rs.40,000 in Punjab, Rs.47,000 applicable to security guards in ICT and even Rs.37,000 applicable to adult unskilled workers in ICT.

12. The counsel of the Appellant further submitted and emphasized that the Respondent No. 4's bid contained Rs.0.00 profit/service charge, thereby squarely attracting the definition of an abnormally low financial proposal contained in Clause 36.2, which refers to a bid appearing abnormally low because it does not provide a margin for normal levels of profit. The bid was also substantially lower than the other responsive bids, including the Appellant's bid by Rs.33,675.95 per guard per month. Despite the apparent abnormality and despite the Appellant having specifically raised the issue through its letter dated 20.07.2026 and grievance dated 13.08.2026, the

procuring agency neither conducted price analysis nor sought any explanation or verification from Respondent No. 4. Such failure constitute an independent violation of Rule 30(1), as the bid was not evaluated in accordance with the procuring agency's own bidding conditions.

13. The counsel of the Appellant further argued that, Column (G) of the Price Schedule expressly required bidders to include EOBI, PESSI, applicable taxes and profit/service charges, while Clause (h) of the Scope of Work required compliance with minimum wage, insurance, social security, EOBI and all applicable federal and provincial taxes. The Appellant's own cost build-up comprised Rs.60,000 minimum wage, Rs.2,000 EOBI, Rs.2,400 PESSI, applicable taxes and Rs.0.58 as profit/service charges, resulting in its quoted rate. The Appellant therefore maintained that the substantial difference between its bid and that of Respondent No. 4 was attributable principally to the wage and statutory components, rather than any artificial inflation or excessive profit. In any event, Respondent No. 4's rate of Rs.45,511 could not accommodate the 12-hour minimum wage alone, irrespective of the precise tax computation.

14. The counsel of the Appellant also submitted that the impugned GRC order dated 20.08.2026 was non-speaking and tentative, as it merely observed that the Appellant's computation "does not appear to take into account" an 8-hour rotational deployment, without identifying any provision of the bidding documents requiring such arrangement. The GRC failed to consider the Punjab hourly wage rate of Rs.192.31, the ICT notification which it had itself called for, the reverse calculation showing the residual wage of Rs.30,916.76, the divergent wage basis reflected in the procuring agency's own Comparative Statement, the mandatory Clause 36.2 concerning abnormally low bids, and the express condition

that bids not quoting government-fixed minimum wages would be rejected. The subsequent representation dated 20.08.2026, placing the ICT notification and consequential computations on record, was rejected on 28.08.2026 solely on limitation, although it was supplementary to the grievance already filed within time and heard on merits.

15. The counsel of the Appellant further submitted and relied upon the settled principles laid down by the superior Courts that a public authority must act strictly in the manner prescribed by law and cannot introduce or apply undisclosed criteria after the bidding process has commenced. Reliance was placed, inter alia, upon **Federation of Pakistan through Secretary, Finance v. E-Movers (Pvt.) Ltd., 2022 SCMR 1021**, **Nazir Ahmad v. King Emperor, AIR 1936 PC 253**, **Managing Director, Frontier Highway Authority v. Messrs Brothers Constructions and Builders (BCB), PLD 2026 Federal Constitutional Court 94**, and **Ishaq Khan Khakwani v. Railway Board, PLD 2019 Supreme Court 602**, in support of the principles of transparency, consistency, equal treatment, level playing field and prohibition against midstream alteration of essential tender conditions. The Appellant maintained that the present case falls squarely within those principles because the procuring agency disclosed a 12-hour requirement but subsequently evaluated the bids on an undisclosed 8-hour rotational basis.

16. The counsel of the Appellant also submitted that the cumulative effect of the foregoing violations renders the procurement a case of mis-procurement under Rule 50 of the Public Procurement Rules, 2004. On the primary case, Rule 30(1) was violated by evaluating bids upon an undisclosed staffing and wage criterion; alternatively, if the Respondents' interpretation is accepted, Rule 29 was violated because the decisive pricing criterion was ambiguous. Rule 4 was also

violated by failure to ensure fairness, transparency and value for money, while Rule 38 read with Rule 2(1)(h) requires that the contract be awarded only to a substantially responsive and lawfully evaluated most advantageous bidder and that the resulting contract not conflict with any other law, rule, regulation or government policy.

17. At the last, the counsel of the Appellant further contended that under Rules 29 and 30, the Respondent was bound to evaluate the bids strictly in accordance with the criteria disclosed in the bidding documents, which required deployment of 150 guards on a 12-hour shift basis, seven days a week, with minimum wages as fixed by the Government. The Appellant maintained that the subsequent reliance by the Respondents/GRC upon an 8-hour rotational deployment and a tax methodology not contained in the bidding documents amounted to introducing undisclosed evaluation criteria. Referring to Punjab Notification No. SO(L&P)MW/2024 dated 08.09.2025, effective from 01.07.2025, the Appellant submitted that Rs.40,000 represents remuneration for 208 hours (26 days × 8 hours), with an hourly rate of Rs.192.31; accordingly, the wage liability for the prescribed 12-hour, seven-day duty is substantially higher than the quoted rate. Respondent No.4's quotation of Rs.45,511 per guard, even after accounting for Rs.40,000 wages, Rs.2,000 EOBI and Rs.2,400 PESSI, leaves only Rs.1,111 for management, tax and profit and is therefore incapable of lawful performance. It was further argued that Rule 38 prohibits award of a contract contrary to applicable law, including the Punjab Minimum Wages Act, 2019 and the notification issued thereunder.

18. Furthermore, the counsel of the Appellant also added that the tax judgments relied upon by the Respondents, namely 2023 SCMR 1776 and 2025 PTD 1159, concern only determination of the taxable service component and do not

authorize acceptance of a bid incapable of meeting statutory wage obligations; indeed, the latter judgment recognizes the service provider's responsibility for payment of wages and statutory liabilities. The Appellant contended that the tax methodology was neither disclosed in the bidding documents nor applied during evaluation and was introduced only through the reply, contrary to the principle that tender conditions cannot be altered after bid opening, as affirmed in **PLD 2026 FCC 94**. Reliance was also placed upon the Committee's own decision in M/s Malik Ghulam Mustafa & Co. (Pvt.) Ltd. v. FDE (AP-30/2026), wherein compliance with minimum wage laws was held to be an evaluation-stage requirement. The Appellant further pointed out that the Respondent's own estimated cost of Rs.104,796,000 per annum equates to Rs.58,220 per guard per month, whereas Respondent No.4's bid was substantially lower and attracted Clause 36.2 requiring price analysis of an abnormally low bid, which was admittedly not undertaken. Accordingly, the Appellant prayed that the Final Evaluation Report dated 12.08.2026 and GRC orders dated 20.08.2026 and 28.08.2026 be set aside and either a fresh evaluation be conducted strictly on the disclosed 12-hour requirement and applicable minimum wage, after due price analysis, or the procurement be declared mis-procurement and re-tendered with clear provisions regarding duty hours, wage and tax basis.

19. On the other side, learned representative of the Respondent i.e., National Database and Registration Authority (NADRA) submitted that the instant Appeal is misconceived, frivolous and not maintainable, as it is based upon an erroneous interpretation of the Bidding Documents and assumptions neither prescribed therein nor established before the GRC. The Appellant has failed to demonstrate any violation or cause of action and has initiated the proceedings

merely to delay the ongoing procurement, thereby causing prejudice to the Respondent.

20. The representative of the Respondent (NADRA) also submitted that the Tender No. RHO NADRA/SGD/05/2026 was published on 11.04.2026 through Single Stage Two Envelope procedure, with an estimated annual value of PKR 104,796,000/-. The Scope of Work required security services on **"12 hours shift basis/7 days a week"**; however, this requirement prescribed service coverage and did not require each individual guard to work continuously for 12 hours every day. Likewise, the Price Schedule did not prescribe any formula for multiplying the notified monthly minimum wage by 12 hours. Moreover, the Appellant's calculation of PKR 60,000/- as the mandatory wage is its own costing methodology. The Bidding Documents required bidders to quote the minimum wages announced by the Government but did not stipulate that such monthly wage was to be converted into a 12-hour wage for each individual guard. The Appellant's assertion that lower quotations represented a different or lesser service is therefore unsupported by the tender documents.

21. The representative of Respondent (NADRA) further submitted that the Appellant failed to seek clarification before submission of its bid, despite Clause 8.2 at page 12 of the Tender Document providing such opportunity. The Technical Bids were opened on EPADS on 29.04.2026, and the Appellant has not established that its alleged ambiguity was raised before submission of its bid. Its subsequent interpretation cannot, therefore, be treated as a prescribed tender requirement. Furthermore, the Appellant's reliance upon the Punjab wage notification and its calculation of wages by multiplying PKR 192.31 by 12 hours and 26 days is misconceived, as such calculation assumes that the same

individual guard was required to perform 12 hours' duty every day, which was not stipulated in the Bidding Documents. Similarly, Islamabad wage rates are not applicable to territories outside Islamabad. The GRC's reference to rotational deployment was only in the context of examining the Appellant's own calculation and did not constitute a new or retrospective evaluation criterion.

22. The representative of the Respondent (NADRA) also added that the allegation of an abnormally low bid is without basis. The Appellant's calculations regarding wages, overtime, statutory contributions and taxes are based upon its own assumptions and do not establish that Respondent No. 4's bid was incapable of performance. A difference between competing bids does not, by itself, establish an abnormally low bid, particularly in the absence of evidence regarding the successful bidder's actual cost structure, staffing arrangements and commercial methodology. The requirements of Clause 36.2 of the ITB were duly considered.

23. The representative of the Respondent (NADRA) further argued that the objection regarding EOBI, PESSI and Punjab Sales Tax is based upon an erroneous cost build-up. While compliance with applicable statutory contributions and taxes was required, the Appellant incorrectly applied 16% Punjab Sales Tax to wages, PESSI, EOBI and overtime and 6% WHT to PKR 60,000/-. Under the Punjab Sales Tax on Services Act, 2012, and in view of the Supreme Court judgment reported as 2023 SCMR 1776, salaries paid to employees do not constitute consideration for taxable services merely because they appear in an invoice. The Appellant's alleged statutory deficit is therefore not established.

24. The representative of the Respondent (NADRA) further submitted that the GRC duly exercised its jurisdiction

and followed due process. The Appellant's grievance was considered after comments were obtained from the procuring agency and the Appellant was afforded an opportunity of personal hearing, where after the GRC rejected the grievance on 20.08.2026. The subsequent representation dated 20.08.2026 was a fresh filing and not a continuation of the decided grievance; accordingly, the GRC's order dated 28.08.2026 recorded that the fresh complaint was not filed within the period prescribed under Rule 48(3). The allegation of a non-speaking order or denial of jurisdiction is therefore misconceived.

25. The representative of the Respondent (NADRA) further submitted that, no violation of Rules 4, 29, 30, 38 or any other provision of the Public Procurement Rules, 2004 has been established. Consequently, the allegation of mis-procurement under Rule 50, being dependent upon the alleged breaches, also fails. The alleged residual wage of PKR 30,916.76 is based on the Appellant's disputed methodology and cannot constitute proof of unlawful procurement. Likewise, general references to labour laws, international standards and the Appellant's own profit margin do not establish non-responsiveness or procurement irregularity.

26. At the last, the representative of the Respondent also submitted that the case law, international instruments and legal principles relied upon by the Appellant are either inapplicable or do not establish any violation in the present procurement. The Tender Document was clear in substance, the successful bidder was evaluated in accordance with the prescribed eligibility, responsiveness and financial criteria, and no mis-procurement or illegality has been demonstrated. The Respondent, therefore, opposes the prayer for interim relief and respectfully submits that the Appeal, being without merit and not maintainable, is liable to be dismissed.

27. On the other hand, learned counsel of the Respondent No. 04 i.e., M/s PIFFERS SECURITY SERVICES (PRIVATE) LIMITED ("*Piffers*") submitted that the instant Appeal is misconceived, incompetent and non-maintainable against Respondent No. 4, as no legal injury, statutory violation or procedural irregularity has been established against it. Respondent No. 1 initiated Tender No. RHO NADRA/SGD/05/2026 for hiring 150 Armed Security Guards through Single Stage Two Envelope Procedure under Rule 36(b) of the Public Procurement Rules, 2004, and Respondent No. 4 submitted its financial proposal through EPADS strictly in accordance with the prescribed Price Schedule and applicable statutory requirements.

28. The counsel of the Respondent (Piffers) also submitted that the Appellant's contention that, each guard was required to be paid Rs.60,000/- per month by applying Rs.192.31 × 12 hours × 26 days is misconceived and based on an artificial assumption that one individual guard would continuously perform 12-hour duty with overtime. The requirement of "7 Days a Week (12 Hrs) Day/Night" relates to coverage of the security post/site and does not require a single guard to work 12 continuous hours. Lawful shift/roster rotation is a normal operational mechanism for maintaining such coverage. Respondent No. 4 accordingly quoted the applicable Government of Punjab minimum wage of Rs.40,000/- per month, fully complying with the tender requirement and applicable labour law.

29. The counsel of the Respondent (Piffers) further submitted that their quoted rate of Rs.45,511/- per guard per month comprises Rs.40,000/- basic minimum wage, Rs.2,000/- EOBI contribution, Rs.2,400/- PESSI/Social Security contribution, Rs.900/- administrative / management / service fee, Rs.144/- Sales Tax on Services @16% and

Rs.67/- withholding tax @6%, totaling Rs.45,511/-. The salary and statutory contributions are pass-through/reimbursable amounts disbursed to the guards and statutory institutions and do not constitute income or service consideration of Respondent No. 4. Accordingly, the applicable Sales Tax and withholding tax were calculated on the Rs.900/- service fee rather than on the pass-through wage component, in accordance with the tax position and judicial precedents relied upon by Respondent No. 4, including *M/s Security & Management Services (Pvt.) Ltd. v. Sindh Revenue Board* (2018 PTD 1917; 2021 PTD 132) and 2023 SCMR 360.

30. The counsel of the Respondent (Piffers) further argued that the Appellant's contrary methodology, whereby taxes and mark-ups were compounded over the entire salary component, resulted in an inflated bid of Rs.142,536,510/-. Such methodology would unnecessarily burden the public exchequer and, if applied to the wage component, would adversely affect the statutory minimum remuneration of the security personnel. Respondent No. 4's bid, on the other hand, provides the notified Rs.40,000/- wage together with EOBI, PESSI/Social Security and applicable taxes and is commercially viable and legally performable. The allegation that the bid is abnormally low is therefore unfounded, and no circumstance existed requiring its rejection under Clause 36.2 of the Bidding Documents.

31. The counsel of the Respondent (Piffers) also added that the allegation of ambiguity or change in the tender conditions is equally misconceived. The Bidding Documents, Scope of Work and Price Schedule were uniformly available through EPADS and no undisclosed criterion was introduced after bid submission. Six bidders, including Respondent No. 4, correctly understood the minimum wage requirement and quoted accordingly, whereas the Appellant adopted its own

continuous 12-hour overtime model. The ICT minimum wage notification relied upon by the Appellant is also inapplicable to the deployment locations situated in Punjab, where the applicable Punjab notification prescribed Rs.40,000/- per month. Hence, no violation of Rules 29, 30, 38 or 50 of the PP Rules, 2004, occurred.

32. The counsel of the Respondent (Piffers) further submitted that the procurement was transparently evaluated under the Single Stage Two Envelope Procedure, the Appellant submitted its technical and financial bids with CDR on 29.04.2026 and was declared technically responsive on 02.07.2026; financial bids of nine technically qualified bidders were opened through EPADS on 17.07.2026; and the Final Evaluation Report under Rule 35 was uploaded on 12.08.2026, declaring Respondent No. 4 as the Most Advantageous Bidder at Rs.81,919,800/-, as against the Appellant's Rs.142,536,510/-. Respondent No. 4's bid was thus evaluated against the same disclosed criteria and represented substantial savings to the public exchequer without compromising statutory wage or social security obligations.

33. The counsel of the Respondent (Piffers) also submitted that the Appellant filed its grievance before the GRC on 13.08.2026. The GRC obtained comments from the Procuring Agency and afforded the Appellant a personal hearing on 19.08.2026, where after it unanimously rejected the grievance on 20.08.2026. The GRC correctly found that the Appellant had inflated its financial proposal by assuming continuous 12-hour duty and overtime for a single guard. The subsequent representation dated 20.08.2026, filed after the GRC had already rendered its final decision, was rightly rejected on 28.08.2026, as the GRC had become *functus*

officio. The allegation of non-compliance with Rule 48(6) of the PP Rules, 2004, is therefore, without substance.

34. The counsel of the Respondent (Piffers) further added and submitted that the Appellant's reliance upon Articles 37(c) and 10-A of the Constitution, international labour standards, UNCITRAL Model Law, EU Directive 2014/24/EU and the judgments cited in the Appeal is misplaced and distinguishable. The present procurement is governed by Pakistani procurement, labour and tax laws, and no violation thereof has been established. Respondent No. 4 has fully complied with the applicable minimum wage, EOBI, PESSI/Social Security and tax obligations. The Appellant's request for cancellation/re-tender is merely an attempt to substitute its own inflated commercial model for the uniform criteria applied to all bidders.

35. At the last, the counsel of the Respondent (Piffers) also submitted that the Appellant has also failed to establish any prima facie case, balance of convenience or irreparable injury warranting interim relief. Any restraint on execution would disrupt essential security services at public installations and prejudice the public interest, whereas Respondent No. 4 has been declared the Most Advantageous Bidder through a transparent and lawful process. It is, therefore, prayed that the instant appeal be dismissed with costs; the Final Evaluation Report and GRC Order dated 20.08.2026 be upheld; and Respondent No. 4 be maintained as the duly evaluated Most Advantageous Bidder.

36. After perusal of all available record and arguments rendered by the all the parties, the Appellate Committee ("the Committee") observed that the Respondent i.e., National Database and Registration Authority (NADRA) initiated Tender No. RHO NADRA/SGD/05/2026 for hiring 150 ex-

servicemen/civilian trained armed security guards for its Regional Headquarters, Sargodha, and offices at Sargodha, Faisalabad, Jhang, Mianwali, Toba Tek Singh, Bhakkar, Chiniot, Khushab and Hafizabad. The tender was published on 11.04.2026, advertised on EPADS on 12.04.2026 and on NADRA's website on 13.04.2026 under the Single Stage Two Envelope Procedure prescribed under Rule 36(b) of the Public Procurement Rules, 2004 ("the Rules").

37. The Committee also observed that, Clause (a) of Section VI, Scope of Work, required security services on a "12 hours shift basis/7 days a week", along with weapons and at least 30 rounds per weapon, including women security guards where required. The Price Schedule reiterated the same service period and required minimum wages as announced by the Government, EOBI, PESSI, applicable taxes and profit/service charges, expressly providing for rejection of bids that failed to quote Government-fixed minimum wages or comply with the prescribed format.

38. The Committee further observed that the Appellant submitted its technical and financial bids on 29.04.2026, along with Call Deposit Receipt No. 00013660 dated 23.04.2026 for Rs.10,48,000. Its technical bid was declared responsive, and the Technical Evaluation Report was uploaded on 02.07.2026. The financial bids of nine technically responsive bidders were opened through EPADS on 17.07.2026 at 10:30 a.m. The Appellant, through letter dated 20.07.2026, objected that several bidders had calculated their rates on an eight-hour wage basis despite the prescribed 12-hour service requirement.

39. The Committee also observed that the Final Evaluation Report uploaded on 12.08.2026 declared M/s Piffers Security Services (Private) Limited ("Piffers") the most

advantageous bidder at Rs.81,919,800, whereas the Appellant's bid of Rs.142,536,510 was not declared the most advantageous. The Appellant filed a grievance through EPADS on 13.08.2026 under Rule 48(3) of the Rules. NADRA submitted its comments and tender record on 18.08.2026, and the Appellant was heard on 19.08.2026. The GRC rejected the grievance on 20.08.2026, principally observing that the Appellant's calculation did not appear to account for multiple guards deployed on eight-hour rotational shifts.

40. At this juncture, the Committee observed that the central controversy concerns whether the 12-hour requirement related to coverage of the security guards post or required each individual guard to perform 12 hours of duty daily, and how the corresponding staffing arrangements and minimum-wage obligations were to be reflected in the financial bids. NADRA and Piffers maintain that the requirement concerned service coverage and permitted roster-based rotation, whereas the Appellant contends that the eight-hour rotational model was not disclosed in the bidding documents. The issue must be determined by reading the Scope of Work, Schedule of Requirements, Instructions to Bidders, Bid Data Sheet and Price Schedule collectively, without retrospectively introducing an undisclosed evaluation criterion.

41. Upon this, the Committee noted that the Comparative Statement dated 17.07.2026 shows that Piffers and five other bidders quoted Rs.40,000 as minimum wages, whereas the Appellant quoted Rs.60,000 and M/s A.J. Security Services (Pvt.) Ltd. quoted Rs.69,299.85. The Appellant relied upon Punjab Notification No. SO(L&P)MW/2024 dated 08.09.2025, prescribing a monthly minimum wage of Rs.40,000 and an hourly rate of Rs.192.31, to justify its calculation of Rs.60,000 for the prescribed duty hours. It also relied upon ICT Notification No. ADLW 8(20)-

ICT/2024-225 dated 18.08.2024, fixing Rs.47,000 monthly for security guards working 60 hours per week with two days off, which it had produced before the GRC at the latter's request. NADRA and Piffers, however, maintained that the Punjab notification applied to the deployment locations and that the Appellant's calculation incorrectly assumed 12 hours of daily duty by each guard. The Committee considers that the applicable notification, territorial jurisdiction, effective date and lawful working-hour requirements must be determined under the relevant law.

42. The Committee also noted that Piffers' quoted rate of Rs.45,511 per guard per month comprised Rs.40,000 wages, Rs.2,000 EOBI, Rs.2,400 PESSI/social security, Rs.900 management/service fee, Rs.144 sales tax and Rs.67 withholding tax. Piffers maintained that taxes were chargeable on the service-fee component, relying upon the relevant tax legislation and judicial precedents, including the judgment reported as ***2023 SCMR 1776***. Conversely, the Appellant alleged that the residual wage component was insufficient to meet statutory minimum wages and that Piffers had quoted no profit/service charge. NADRA disputed the Appellant's tax and cost calculations. Therefore, the Committee holds that the financial components must be verified under the applicable labour and tax laws and the prescribed Price Schedule; a disputed calculation or lower bid price alone cannot establish non-responsiveness.

43. The Committee finds that the Appellant's objection regarding an abnormally low bid warranted specific consideration under Clause 36.2 of the Instructions to Bidders. The Appellant relied upon Piffers' quoted rate, the alleged absence of a profit/service charge, the statutory cost components and NADRA's estimated annual cost of Rs.104,796,000. Although a low price or nil profit margin does

not automatically render a bid non-responsive, NADRA was required to demonstrate that the prescribed price analysis and verification had been undertaken where Clause 36.2 was attracted. The material reproduced in the record does not sufficiently establish the nature and outcome of such scrutiny.

44. The Committee further observed that the GRC's order dated 20.08.2026 does not adequately demonstrate consideration of the material objections concerning the applicable wage notification, divergent pricing assumptions, the prescribed service requirement and Clause 36.2. Although the Appellant was heard and NADRA's comments were obtained, procedural compliance alone does not substitute for a reasoned determination of the material issues. The subsequent representation dated 20.08.2026 was rejected on 28.08.2026 on limitation, which the Respondents defended as a fresh filing made after the GRC had become functus officio. Nevertheless, the material objections raised in the original grievance dated 13.08.2026 require determination on their merits in accordance with the applicable law.

45. The Committee also considered the authorities relied upon by the Appellant, including Federation of Pakistan through Secretary, Finance v. E-Movers (Pvt.) Ltd., 2022 SCMR 1021; Nazir Ahmad v. King Emperor, AIR 1936 PC 253; Managing Director, Frontier Highway Authority v. Messrs Brothers Constructions and Builders (BCB), PLD 2026 Federal Constitutional Court 94; and Ishaq Khan Khakwani v. Railway Board, PLD 2019 Supreme Court 602. In view of foregoing, the Committee observed that the relevant principles require public authorities to act within the law, adhere to disclosed tender conditions and maintain transparency, fairness and equal treatment. The tax judgment relied upon by the Respondents

is relevant in the instant case and shall be applicable on the calculations of applicable taxes.

46. In light of above, the Committee finds that material issues remain unresolved regarding the interpretation of the 12-hour service requirement, the corresponding staffing arrangements, applicable minimum wages, statutory contributions and tax treatment, scrutiny under Clause 36.2, and the adequacy of the GRC's reasoning. These deficiencies raise concerns under Rules 4, 29 and 30(1) of the PP Rules, 2004 and require fresh examination. However, the present record does not justify conclusively declaring Piffers' bid non-responsive, accepting the Appellant's calculations as definitive or declaring mis-procurement under Rule 50 without further examination.

47. For the foregoing reasons, the Committee, finds that the impugned Final Evaluation Report dated 12.08.2026 and the consequential GRC order dated 20.08.2026 cannot be sustained in their present form, therefore, the same are hereby *set-aside*, as the material issues affecting the comparability and legality of the financial bids have not been adequately resolved in accordance with the bidding documents and applicable law. Accordingly, the Appeal in hand is ***partially allowed***, and the matter is remanded to the Respondent i.e., NADRA for fresh evaluation / re-evaluation, with directions to determine the scope of the 12-hour, seven-days-a-week requirement by collectively examining the Scope of Work, Schedule of Requirements, Instructions to Bidders, Bid Data Sheet and Price Schedule, without retrospectively introducing any undisclosed criterion; verify the applicable minimum-wage notifications, lawful working hours, staffing arrangements and compliance with labour laws, EOBI, PESSI/social security and other statutory obligations at the relevant deployment locations; and examine the wage, tax,

statutory contribution and service-charge components of the relevant bids on a consistent basis in accordance with the bidding documents, applicable legislation and binding judicial precedents.

(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: 12th October, 2026

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