

D/C - 1-

**BEFORE THE COURT OF DISTRICT JUDGE, ISLAMABAD**  
**WEST**

Civil Suit No. \_\_\_\_/2023

MEGA PLUS PAKISTAN, through its Partner Syed Muhammad Arshad Bukhari  
having office at 1055, Street # 44, E-11/3, Islamabad.

.....Plaintiff

Versus

1. Federal Board of Revenue *through* Chairman, FBR House, Constitution Avenue, Islamabad.
2. Secretary IT, Federal Board of Revenue Room # 573, FBR House, Constitution Avenue, Islamabad.

...Defendants

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**SUIT FOR DECLARATION, RESCINDMENT / CANCELLATION  
OF CONTRACT AND PERMANENT INJUNCTION**

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May it Please this Honourable Court

1. That the instant civil suit is being filed by the Plaintiff through its duly authorized representative Mr. Syed Arshad Bukhari, Managing Partner, who is well conversant with the subject matter of the instant Suit.
2. That the plaintiff has been in IT Industry for over 25 years establishing its reputation as one of the most competitive IT solutions provider. Its expertise surpasses the norm of enterprise world, where experts have in-depth knowledge and experience of delivering complex solutions, which have helped different organizations adapt to rapidly evolving industry trends and technology integration. The plaintiff understands the pressures that today's management faces to increase customer service levels while effectively controlling costs and keeping up with the latest technology trends – and we are here to help every step of the way.
3. The plaintiff has a lot of successful IT Projects as success stories, being able to close high value projects, in time for our customers from multiple verticals. Its passion of delivering results for customer as client is the key, where it puts all expertise to exceed expectations.

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4. That the defendant # 1 through defendant # 2 announced tender No. 1(10)S(IT)/Fieldoffices/2017/pt for procurement of Laptops, desktops (all in one), Desktops, LaserJet Printers, Scanners and heavy duty A3 Multi-Function Printers for FRR's Field Formations.
5. That the plaintiff after complying with the requirements, formalities and the mandatories as required by the tender notice and submission documents submitted its bid.
6. That the plaintiff being the lowest bidder with compliance of specification as per the requirement was declared the successful bidder.
7. That the defendant was issued with the financial proposal for supply of Laptops, desktops (all in one), Desktops, LaserJet Printers, Scanners and heavy duty A3 Multi-Function Printers for FRR's Field Formations with Ref No. MP /ID /X22-4347 on March 11<sup>th</sup>, 2022 which was accepted by the defendant and defendant purchase order F. No. 1(10)S(IT)/Fieldoffices/2017/pt dated 9<sup>th</sup> June, 2022 for supply of Laptop (Lot-101), Desktop AIO (Lot 102) and Desktop (Lot 104). In addition to this defendant instructed the plaintiff to deposit performance security in compliance with the Public Procurement Rules 2004 and plaintiff submitted his security and plaintiff submitted Bank Guarantee # 1301LBG220134/MCB Bank Limited which was executed 08-12-2022 PKR57,925,350/- for supply of Lot-101 and also deposited bid security PKR 11,586,000/- which was still not reimbursed to the plaintiff.
8. That the plaintiff partially fulfil is obligation as for as Lot-101 and Lot-102 is concern the delivery of equipment is behind schedule due to delayed approval of Letter of Credit by State Bank of Pakistan in our favour of Lenove the principal company who will deliver the equipment/ Laptops etc. The Lot-101 & 102 Purchase Order computers are at Karachi Port for custom clearance and State Bank of Pakistan imposed restrictions on clearance of equipment.
9. That the purchase order for supply of LOT-104 against the tender No. 1(10)S(IT)/Fieldoffices/2017/pt dated 4<sup>th</sup> April, 2022 was issued by the defendant for supply of 4300 Desktop Computers. It is important to note that due to inflation rate and devaluation of PKR the prices of commodities are enormously increases and bid of Lot-104 was submitted



control of plaintiff and plaintiff is already bear huge loss but now the USD rate so high. It is needless to mention here that the plaintiff requested the defendant to retender the supply order because the plaintiff already incurred hefty loss in supply order of Lot 101 & 102 but upon the request of plaintiff the defendant issued letter dated 13<sup>th</sup> Feb 2023 to submit delivery schedule of Lot-104 and submission of performance guarantee till 21<sup>st</sup> Feb. 2023 and in case of failure blacklisting proceedings shall be initiated against the plaintiff.

10. That the details of goods were to be imported in the country for supply to the defendant # 1 as the goods were not locally made, assembled or manufactured items IT equipment as per the details mentioned in the supply order.
11. That around the same time there was over all a financial and economical decline being noticed and recorded qua economy of the country, which led to a political movement leading to change of the government.
12. That the new government in order to stabilize the economy immediately put a ban on imports of all kinds unless specific permissions were accorded for only in order of prioritise on need basis whereas the IT equipment was never included in any list for the purpose of urgency.
13. That it is pertinent to mention that due to extreme demand of the IT equipment, including computers and related products during and after the global pandemic Covid 19, the demand and dependence on the Information Technology, social media, virtual meetings, working from home surged manifolds both domestically and commercially as a global phenomenon abruptly without having preparation of the suppliers for the purpose of capacity building of the manufacturing thus a global shortage and supply was observed proportionately to demand.
14. That despite the same the plaintiff always being one the leaders in the market of IT related service and solutions made best efforts to accede to its commitments including the instant tender.
15. That as per the agreement and its terms as conditions as well as law of the land read with fundamental principles of contract law any performance, obligation or commitment by a party to contract if is

and supplier cannot be attributed as breach of contract rather comes under the ambit of doctrine of force majeure a well-established concept of administration of justice and law.

16. That the ban on imports were imposed by the federal government as a blanket policy and in order to facilitate and ensure the ban on imports the federal government also requested the State Bank of Pakistan not to open the Letter of Credit facility to importers which is a norm in international sales of goods. That the Government of Pakistan M/o Finance has taken austerity measures for financial year 2022-2023 imposed complete ban on purchase of machinery & equipment etc by office memorandum dated 07<sup>th</sup> July, 2022.
17. That the bank owing to the notification of the state bank of Pakistan for ban on imports by the Federal Government as a matter of policy showed its inability to open the letter of credit.
18. That the State Bank of Pakistan as well as other government departments as well as ministries from time to time issued various notifications endorsing and re affirming the austerity as well as ban on import due to policy and economical reasons.
19. That it is also pertinent to note that the plaintiff has never encountered such a situation and it was a unique of its kind when as a matter of policy the federal government had put a ban on imports. The plaintiff in its market presence of over 3 decades in various markets and ventures never defaulted or caused any delay which for the reasons attributable to the Plaintiff, as the Plaintiff operates with very high standards of operations and client services.
20. That along with that all the imports and purchases are done in USD by the plaintiff for the purpose of supply order issued by the defendants. Whereas prices quoted and reflecting in the record is in Pakistan Rupees. It is no secret that the Pakistani Rupee has been periodically and consistently losing its value against the USD which has always been a concern specially for importers as fulfilment of supply commitment comes with a heavy loss when the difference of currency exchange widens.



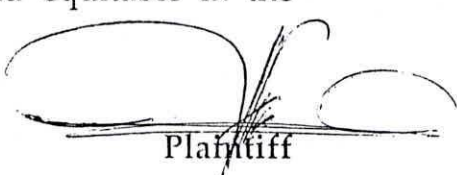
21. That in the instant matter the decline of rupee though had already started and the plaintiff was all set to effect supply as per the supply order. However due to the policy of the Federal Government and ban on import as well as restriction on opening of Letter of Credit by the state bank of Pakistan all contributed to the delay in supply which was also understood by the defendants and extensions were granted by defendants as the delay in import and supply was for none of the fault of the plaintiff but for the reasons beyond control of the plaintiff.
22. That the plaintiff remained committed to make sure that the supply takes place and the commitment is fulfilled however due to the recent abnormal devaluation of the Pakistan Rupee against dollar, not only that the import is not possible but even if that is at a later stage becomes possible due to special permission or change of policy still the supply fouled neither be practical not viable as the prices have almost doubled coupled with the exchange difference
23. That the Plaintiff has been suffering losses due to such circumstances however due to recent spike in the dollar rate in the last 2 months there is no possibility to procure the goods.
24. That in view of the recent meetings and correspondence as well as the analysis of viability the plaintiff seems in no position to possibly supply the goods., hence this suit for the decree prayed for declaration, rescindment, cancelation and injunction.
25. That the cause of action was firstly accrued to the plaintiff within the territorial jurisdiction of this honourable court on 22<sup>nd</sup> February, 2022 when proposal of plaintiff was accepted by the defendant and issued letter date 18<sup>th</sup> April, 2022 and same is continue.
26. That the head offices of the Parties are situated in Islamabad therefore the Honourable Court of Islamabad has jurisdiction to entertain and adjudicate this suit.
27. That valuation for the purpose of court fee and jurisdiction is fixed as Rs. 902,892,500/- and maximum court feel will be affixed.

- 6 -

PRAYER

In view of above, it is humbly prayed that this hon'ble Court may graciously be pleased to issue the following in favour of Plaintiff:

- a. A decree of declaration to the effect that further execution of the contract under the force majeure and circumstances beyond control of the plaintiff and is now impossible to be performed and will result in causing irreparable huge financial losses thus making it commercially impracticable for the Plaintiff for reasons totally beyond its control and policy of the government.
- b. A decree for the termination of the Contract / purchase order "4300 desktop computers as per the details mentioned in the supply order of Lot-104" dated 04<sup>th</sup> April 2022 may be granted in favour of the Plaintiff.
- c. A decree for permanent injunction by restraining Defendants from taking any adverse action or taking any proceeding in consequence of the tender notice including but not limited to encashment of securities, blacklisting breach etc.
- d. Any further or better relief deemed just and equitable in the circumstances may also be graciously granted.

  
Plaintiff

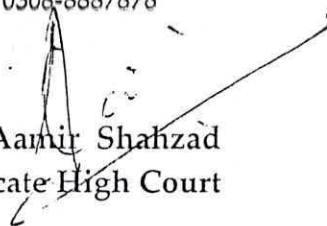
Through

**Barrister Adnan Saboor Rohaila**

Rohaila, Christina & Kiyani

Associates

Tel # 0308-8887878

  
Raja Aamir Shahzad  
Advocate High Court

**CERTIFICATE:**

It is certified that the subject matter or material issue in the instant suit has not directly or substantially been issue in any other suit, not is there any suit between the same parties or between parties under whom they or any others who claim to be litigating under same title before any other court of competent jurisdiction. The subject matter or the material in issue never came up before the High Court or Supreme Court.



- 7 -

**BEFORE THE COURT OF DISTRICT JUDGE, ISLAMABAD**  
**WEST**

MEGA PLUS PAKISTAN

Vs

Directorate General of Immigration & Passports and Another

**SUIT FOR DECLARATION, RESCINDMENT / CANCELLATION OF**  
**CONTRACT AND PERMANENT INJUNCTION**

**APPLICATION UNDER ORDER 39 RULE 1 AND 2 READ WITH SECTION 151**  
**CPC**

1. That the Petitioner has filed the above captioned suit before this Honourable court and the contents of the suit may kindly be read as integral part of this application.
2. That the Petitioner has a good prima-facie case and hopes to succeed in it.
3. That the balance of convenience and inconvenience lies in favour of the Petitioner.
4. That if the ad-interim injunction is not granted the Petitioner will suffer an irreparable loss.

**PRAYER:**

In the above circumstance, it is, therefore, respectfully prayed that the decree for permanent injunction, restraining the respondents from taking any adverse action, issuance of show cause notice or taking any proceeding in consequence of the tender notice including but not limited to encashment of securities, blacklisting breach etc.

Any further or better relief deemed just and equitable in the circumstances may also be graciously granted.

  
Petitioner / Applicant

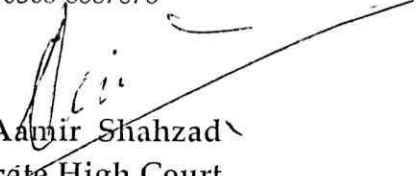
Through

**Barrister Adnan Saboor Rohaila**

Rohaila, Christina & Kiyani

Associates

Tel # 0308-8887878

  
Raja Amir Shahzad  
Advocate High Court

**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
IT WING**

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**F.NO.1(10)S(IT)/Fieldoffices/2017/pt**

**Islamabad the 4<sup>th</sup> April, 2022**

To,

**M/S Megaplus**

House # 1015, Street 44, Sector E-11/3,  
Islamabad.

**SUBJECT: PURCHASE ORDER FOR SUPPLY OF DESKTOP COMPUTERS  
(LOT-104), AGAINST TENDER NO.1(10)S(IT)/Fieldoffices/2017/pt**

It is notified that your bid dated 11-03-2022 for supply of following item has been accepted:

S.No	Description	Model	Specifications	Unit Price (Rs.)	Quantity	Total Price (Rs. including all taxes)
1	Desktop Computers	Lenovo Think Centre M70t Gen 3	12 <sup>th</sup> Gen Intel Core i7, 16GB DDR4 RAM, 512 GB SSD, 23.8 inch QHD Display	209,975	4300	902,892,500

2. Till such time a contract is executed between you and FBR, this purchase order together with terms and conditions stated in the SBD (Standard Bidding Document) shall deemed to be a binding contract.

  
(Sardar Omer Sharif)  
Secretary (IT)



Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
(IT Wing)  
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No. 1(10)S(IT)/Fieldoffices/2017/247498-R

Islamabad, 14<sup>th</sup> December 2022

To,


M/S Megaplus  
House # 1015, Street 44, Section E 11/3  
Islamabad

**SUBJECT     FAILURE TO SUPPLY DESKTOP COMPUTERS (LOT 104) AGAINST TENDER  
NO 1(10)S(IT)/FIELDOFFICES/2017**

I'm directed to refer to purchase order issued to M/S Megaplus dated 4<sup>th</sup> April 2022 on the subject cited above and to state that delivery of equipment was supposed to have been completed within 18-20 weeks after issuance of the PO. However, even after passage of 32 weeks and repeated verbal reminders given from time to time, delivery has still not been made. On multiple occasion representatives of M/S Megaplus have been reminded to provide the tentative delivery date and submit the bank guarantee related to Lot 104 but no response has been received.

2. It is pertinent to mention that in the same tender M/S Megaplus was awarded two other lots: Lot 101 (Laptops) and 102 (Desktops All-in-One). Delivery of All-in-One desktops in Lot 102 has already been completed and FBR has also processed the payment, while delivery of laptops in Lot 101 is underway at the moment.

3. You are hereby intimated to explain reasons why blacklisting proceedings shouldn't be initiated against M/S Megaplus under Rule 18 of PPRA Rules 2004 due to non-performance of the contract (Lot 104). Your response should reach IT Wing latest by 21<sup>st</sup> December 2022.

  
(Amjad Khan)  
Second Secretary (IT)  
14/12/22

Copy for information:

- Member (IT), FBR (HQ)

Government of Pakistan  
Federal Board of Revenue  
(IT Wing)  
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No. 1(10)S(IT)/Fieldoffices/2017/

Islamabad, 13<sup>th</sup> February 2023

To,


M/s Megaplus  
House # 1015, Street 44, Section E 11/3  
Islamabad

**SUBJECT     FAILURE TO SUPPLY DESKTOP COMPUTERS (LOT 104) AGAINST TENDER**  
**NO 1(10)S(IT)/FIELDOFFICES/2017**

I'm directed to refer to purchase order issued to M/s Megaplus dated 4<sup>th</sup> April 2022 and to letter of even number dated 14<sup>th</sup> Dec 2022 on the subject cited above.

2. In a letter dated 21<sup>st</sup> Dec 2022, M/s Megaplus reaffirmed that it intends to fulfill all its legal obligations under the contract and also promised to submit a performance guarantee. Mr. Asim Bukhari, CEO of M/s Megaplus, personally met with Member IT in FBR (HQ) on 26<sup>th</sup> Dec 2022 and assured delivery of desktop computers despite the fact that M/s Megaplus would incur a hefty loss due to currency devaluation. It was also informed that Lenovo has already finished production of 4300 desktops for FBR and the equipment is available for pick-up from a distributor warehouse in UAE.

3. It is noted with grave concern that another six weeks have gone by but M/s Megaplus has neither provided a delivery schedule nor submitted a performance guarantee. You are being provided a last chance to furnish a delivery schedule and submit a performance guarantee latest by 21<sup>st</sup> Feb 2023. In case of non-compliance, blacklisting proceedings shall be initiated against M/s Megaplus under Rule 18 of PPRA Rules 2004.

  
(Amjad Khan)  
Second Secretary (IT)

Copy for information:

- SA to Chairman, FBR
- Member (IT), FBR (HQ)
- All Members of the Bid Evaluation Committee