GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

ORDER OF AUTHORIZATION OF VENDOR
FOR ELECTRONIC MONITORING OF PRODUCTION — PACKAGED TEA SECTOR

Issued under section 40C of the Sales Tax Act, 1990 read with Chapter XIV-BA of the Sales Tax Rules, 2006

Order No.	C. No. 7(3)/IR/TDU/2026
Dated	12 November, 2026
Authorized Vendor	M/s Tollink Pakistan (Pvt) Ltd, NTN: 1475124-7 Plot 23, Street E-3, Near Win Steel Mill, RCCI Industrial Estate, Rawat, Rawalpindi
Sector / Specified Goods	Packaged Tea
Procurement reference	Bid No. 7(3)/IR/TDU/2026
Duration	Three (03) years from the date of this Order, unless earlier suspended or revoked

PART I — PREAMBLE AND STATUTORY BASIS

1.1 WHEREAS section 40C(1) of the Sales Tax Act, 1990 empowers the Federal Board of Revenue, subject to such conditions, restrictions and procedures as it may deem fit to impose or specify, to specify any registered person or class of registered persons or any good or class of goods in respect of which monitoring or tracking of production, sales, clearances, stocks or any other related activity may be implemented through electronic or other means as may be prescribed;

1.2 AND WHEREAS section 40C(2) provides that from such date as may be prescribed by the Board, no taxable goods shall be removed or sold by the manufacturer or any other person otherwise than in accordance with the monitoring mechanism prescribed by the Board, and section 40C(3) provides that the prescribed production monitoring equipment shall be acquired by the registered person from a licensee appointed by the Board;

1.3 AND WHEREAS Chapter XIV-BA of the Sales Tax Rules, 2006, titled "Electronic Monitoring of Production of Specified Goods", prescribes the framework for the approval and authorization of vendors of production monitoring equipment, and rule 150ZQT requires that production of specified goods be monitored through production monitoring equipment, as approved by the Board, for real-time collection of data through object detection and counting and its transmission to the Central Control Unit at the Board;

1.4 AND WHEREAS the Board, through Bid No. 7(3)/IR/TDU/2026 conducted under the Single Stage – One Envelope Bidding Procedure of the Public Procurement Rules, 2004, invited bids for authorized vendors for installation and maintenance of production counting system in the Packaged Tea Sector, and the Combined Technical and Indicative Financial Evaluation Report dated 21st October, 2026 recommended M/s Tollink Pakistan (Pvt) Ltd for authorization;

1.5 AND WHEREAS a Letter of Intent was issued to the Vendor on 29th October, 2026, and the Vendor has accepted it and has been granted extension in time for submission of the Performance Guarantee as provided in the Bidding Document;

1.6 NOW, THEREFORE, the Federal Board of Revenue, on the recommendation of the Approval Committee, hereby authorizes **M/s Tollink Pakistan (Pvt) Ltd** (hereinafter "the Authorized Vendor") as a vendor of production monitoring equipment for the Sector stated above, on the terms and conditions of this Order.

PART II — SCOPE OF AUTHORIZATION

2.1 The Authorized Vendor may supply, install, commission, operate and maintain, at the packing lines of manufacturers in the Packaged Tea Sector, the barcode scanning and counting system specified in Section V (Scope of Work) of the Bidding Document, in which industrial barcode scanners identify the SKU and counting sensors count the units, together with IP cameras with NVR, Industrial PC/PLC, electrical cabinet, UPS, back-up connectivity and the associated software, with real-time transmission of production data to the Board.

2.2 The authorization is non-exclusive. The Board may authorize other vendors for the same Sector, and this Order does not guarantee any number of facilities, lines or volume of work.

2.3 **Deployment go-ahead. This Order does not confer any automatic right to deploy the system at any facility. Deployment shall commence only upon a specific written go-ahead from the Board, which may be issued sector-wide, phase-wise or facility-wise at its sole discretion. No equipment shall be installed, and no representation shall be made to any manufacturer that deployment is authorized or mandatory, before such go-ahead. The Board shall not be liable for any cost or claim arising from the timing, deferment or withholding of the go-ahead.**

PART III — OBLIGATIONS OF THE AUTHORIZED VENDOR

3.1 The Authorized Vendor shall:

(a) commence installation within two (02) weeks, and complete installation within ninety (90) days, of a manufacturer's purchase order or the go-ahead under paragraph 2.3, whichever is later [rule 150ZQZA(4)];

(b) achieve the counting accuracy prescribed in Section V, Sub-section E(2) of the Bidding Document (correct count of units against correct SKU) at the rated speed of each line, demonstrated at the Operational Acceptance Test of each installation, and maintain the system uptime prescribed in Section V;

(c) comply with the specifications in Section V of the Bidding Document and the commitments in its bid, and not change the make or model of any principal component without the Board's prior written approval;

(d) transmit production data in real time to the Board's Central Control Unit and dashboards, and keep video recordings and data on site for the periods specified in Section V of the Bidding Document;

(e) commence remedy of any fault within twenty-four (24) hours of notification, maintain spare parts, and provide all software updates free of cost during the authorization;

(f) train officers of the Board and manufacturers' staff, supply manuals and documentation, and submit the reports required by the Board [rule 150ZQZC];

(g) keep all production data, which shall vest in the Board, strictly confidential and not share it with any third party; and

(h) report to the Board without delay any tampering, obstruction or non-cooperation by a manufacturer.

PART IV — PERFORMANCE GUARANTEE, FEES AND LIQUIDATED DAMAGES

4.1 The Authorized Vendor shall furnish, within the extended period allowed to it, a Performance Guarantee of PKR 5,000,000/- (Rupees five million only), together with the Integrity Pact. This Order shall take effect only upon such submission; if the Performance Guarantee is not furnished within the extended period, this Order shall stand withdrawn without further notice, and action may be taken under ITB 38.3 of the Bidding Document. The Performance Guarantee shall also serve as the bank guarantee under rule 150ZQZ(8), shall remain valid for the entire duration of this Order, and may be encashed for violation of the Act, the Rules or this Order, or for recovery of liquidated damages [BDS 29; GCC 10; ITB 38].

4.2 Fees shall be charged only to manufacturers and never to the Board. Pricing shall be agreed between the Vendor and each manufacturer, but shall not exceed the upper price limit or maximum fee determined by the Board or the Approval Committee following the cost reasonableness assessment, as notified from time to time [BDS 12; rule 150ZQZD].

4.3 Failure to implement the system at any committed site within the agreed timeline shall attract liquidated damages at 0.2% of the Performance Guarantee per day per site, up to the value of the Performance Guarantee. A delay beyond thirty (30) days shall entitle the Board to revoke this Order and reallocate the site to another vendor [GCC 37].

PART V — INSPECTION, SUSPENSION AND REVOCATION

5.1 The Board, or any inspection body assigned by it, may inspect and test the system at any time and shall carry out an annual audit; the Vendor shall provide access and rectify any non-compliance at its own cost [rule 150ZQZG].

5.2 The Board may, after giving the Vendor an opportunity of being heard, suspend or revoke this Order, in whole or in part, if the Vendor fails to perform its obligations, fails to keep the Performance Guarantee valid, deploys or charges in breach of this Order, colludes with any manufacturer, engages in corrupt or fraudulent practices, or is found to have furnished incorrect information. The Vendor shall also be liable under rule 150ZQZF and the Act [GCC 38–41].

5.3 On suspension or revocation, the Vendor shall keep installed systems running for such period as the Board may direct, until they are taken over by another authorized vendor.

PART VI — GENERAL CONDITIONS

6.1 Non-transferability. This Order is personal to the Authorized Vendor and shall not be assigned, transferred or sub-contracted without the prior written consent of the Board [rule 150ZQZA(3); GCC 34–35].

6.2 Incorporated documents. The Bidding Document for Bid No. 7(3)/IR/TDU/2026 (including the Scope of Work and the Special and General Conditions of Contract), the Vendor's bid, the Letter of Intent and the Integrity Pact form part of this Order. In case of conflict, the Act and the Rules shall prevail, followed by this Order and then those documents in the order listed.

6.3 Disputes. Any dispute shall be settled through negotiation, failing which through mediation and then arbitration by a sole arbitrator at Islamabad under the Arbitration Act, 1940.

6.4 Acceptance and commencement. The Authorized Vendor shall sign this Order in token of unconditional acceptance of all its terms on the date on which the Performance Guarantee and the Integrity Pact are furnished, and this Order shall take effect from that date.

6.5 Interpretation. Words and expressions used but not defined in this Order shall have the meanings assigned to them in the Sales Tax Act, 1990 and Chapter XIV-BA of the Sales Tax Rules, 2006, and a reference to any statutory provision includes that provision as amended from time to time.

6.6 Cumulative remedies and no waiver. The conditions of this Order are in addition to, and not in derogation of, the Act, the Rules and the Public Procurement Rules, 2004. No forbearance or delay by the Board in enforcing any condition shall operate as a waiver.

6.7 Severability. If any provision of this Order is held invalid, the remaining provisions shall continue in full force and effect.

Project Director (Track & Trace)
Federal Board of Revenue
For and on behalf of the Approval Committee

Chief IR (Revenue Operations)
Federal Board of Revenue
For and on behalf of the Approval Committee

Director General (IT & DT)
Federal Board of Revenue
For and on behalf of the Approval Committee

PART VII — Vendor Acknowledgement

I/We, the undersigned authorized representative(s) of M/s Tollink Pakistan (Pvt) Ltd, hereby acknowledge receipt of this Order of Authorization, confirm that we have read and understood all the terms and conditions set forth therein, and unconditionally undertake to comply with all obligations thereunder.

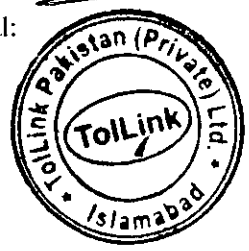
Name: MOHAMMAD ARIF

Designation: Manager Corporate Affairs

Date: 12-11-2026

Signature:

Company Seal:



GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

ORDER OF AUTHORIZATION OF VENDOR
FOR ELECTRONIC MONITORING OF PRODUCTION — PACKAGED TEA SECTOR

Issued under section 40C of the Sales Tax Act, 1990 read with Chapter XIV-BA of the Sales Tax Rules, 2006

Order No.	C. No. 7(3)/IR/TDU/2026
Dated	12 November, 2026
Authorized Vendor	M/s AJCL (Pvt) Ltd, NTN: 3954151-7 113-A, Sindhi Muslim Cooperative Housing Society, Shahrah-e-Faisal, Karachi
Sector / Specified Goods	Packaged Tea
Procurement reference	Bid No. 7(3)/IR/TDU/2026
Duration	Three (03) years from the date of this Order, unless earlier suspended or revoked

PART I — PREAMBLE AND STATUTORY BASIS

1.1 WHEREAS section 40C(1) of the Sales Tax Act, 1990 empowers the Federal Board of Revenue, subject to such conditions, restrictions and procedures as it may deem fit to impose or specify, to specify any registered person or class of registered persons or any good or class of goods in respect of which monitoring or tracking of production, sales, clearances, stocks or any other related activity may be implemented through electronic or other means as may be prescribed;

1.2 AND WHEREAS section 40C(2) provides that from such date as may be prescribed by the Board, no taxable goods shall be removed or sold by the manufacturer or any other person otherwise than in accordance with the monitoring mechanism prescribed by the Board, and section 40C(3) provides that the prescribed production monitoring equipment shall be acquired by the registered person from a licensee appointed by the Board;

1.3 AND WHEREAS Chapter XIV-BA of the Sales Tax Rules, 2006, titled "Electronic Monitoring of Production of Specified Goods", prescribes the framework for the approval and authorization of vendors of production monitoring equipment, and rule 150ZQT requires that production of specified goods be monitored through production monitoring equipment, as approved by the Board, for real-time collection of data through object detection and counting and its transmission to the Central Control Unit at the Board;

1.4 AND WHEREAS the Board, through Bid No. 7(3)/IR/TDU/2026 conducted under the Single Stage – One Envelope Bidding Procedure of the Public Procurement Rules, 2004, invited bids for authorized vendors for installation and maintenance of production counting system in the Packaged Tea Sector, and the Combined Technical and Indicative Financial Evaluation Report dated 21st October, 2026 recommended M/s AJCL (Pvt) Ltd for authorization;

1.5 AND WHEREAS a Letter of Intent was issued to the Vendor on 29th October, 2026, and the Vendor has accepted it and has been granted extension in time for submission of the Performance Guarantee as provided in the Bidding Document;

1.6 NOW, THEREFORE, the Federal Board of Revenue, on the recommendation of the Approval Committee, hereby authorizes **M/s AJCL (Pvt) Ltd** (hereinafter "the Authorized Vendor") as a vendor of production monitoring equipment for the Sector stated above, on the terms and conditions of this Order.

PART II — SCOPE OF AUTHORIZATION

2.1 The Authorized Vendor may supply, install, commission, operate and maintain, at the packing lines of manufacturers in the Packaged Tea Sector, the barcode scanning and counting system specified in Section V (Scope of Work) of the Bidding Document, in which industrial barcode scanners identify the SKU and counting sensors count the units, together with IP cameras with NVR, Industrial PC/PLC, electrical cabinet, UPS, back-up connectivity and the associated software, with real-time transmission of production data to the Board.

2.2 The authorization is non-exclusive. The Board may authorize other vendors for the same Sector, and this Order does not guarantee any number of facilities, lines or volume of work.

2.3 **Deployment go-ahead. This Order does not confer any automatic right to deploy the system at any facility. Deployment shall commence only upon a specific written go-ahead from the Board, which may be issued sector-wide, phase-wise or facility-wise at its sole discretion. No equipment shall be installed, and no representation shall be made to any manufacturer that deployment is authorized or mandatory, before such go-ahead. The Board shall not be liable for any cost or claim arising from the timing, deferment or withholding of the go-ahead.**

PART III — OBLIGATIONS OF THE AUTHORIZED VENDOR

3.1 The Authorized Vendor shall:

(a) commence installation within two (02) weeks, and complete installation within ninety (90) days, of a manufacturer's purchase order or the go-ahead under paragraph 2.3, whichever is later [rule 150ZQZA(4)];

(b) achieve the counting accuracy prescribed in Section V, Sub-section E(2) of the Bidding Document (correct count of units against correct SKU) at the rated speed of each line, demonstrated at the Operational Acceptance Test of each installation, and maintain the system uptime prescribed in Section V;

(c) comply with the specifications in Section V of the Bidding Document and the commitments in its bid, and not change the make or model of any principal component without the Board's prior written approval;

(d) transmit production data in real time to the Board's Central Control Unit and dashboards, and keep video recordings and data on site for the periods specified in Section V of the Bidding Document;

(e) commence remedy of any fault within twenty-four (24) hours of notification, maintain spare parts, and provide all software updates free of cost during the authorization;

(f) train officers of the Board and manufacturers' staff, supply manuals and documentation, and submit the reports required by the Board [rule 150ZQZC];

(g) keep all production data, which shall vest in the Board, strictly confidential and not share it with any third party; and

(h) report to the Board without delay any tampering, obstruction or non-cooperation by a manufacturer.

PART IV — PERFORMANCE GUARANTEE, FEES AND LIQUIDATED DAMAGES

4.1 The Authorized Vendor shall furnish, within the extended period allowed to it, a Performance Guarantee of PKR 5,000,000/- (Rupees five million only), together with the Integrity Pact. This Order shall take effect only upon such submission; if the Performance Guarantee is not furnished within the extended period, this Order shall stand withdrawn without further notice, and action may be taken under ITB 38.3 of the Bidding Document. The Performance Guarantee shall also serve as the bank guarantee under rule 150ZQZ(8), shall remain valid for the entire duration of this Order, and may be encashed for violation of the Act, the Rules or this Order, or for recovery of liquidated damages [BDS 29; GCC 10; ITB 38].

4.2 Fees shall be charged only to manufacturers and never to the Board. Pricing shall be agreed between the Vendor and each manufacturer, but shall not exceed the upper price limit or maximum fee determined by the Board or the Approval Committee following the cost reasonableness assessment, as notified from time to time [BDS 12; rule 150ZQZD].

4.3 Failure to implement the system at any committed site within the agreed timeline shall attract liquidated damages at 0.2% of the Performance Guarantee per day per site, up to the value of the Performance Guarantee. A delay beyond thirty (30) days shall entitle the Board to revoke this Order and reallocate the site to another vendor [GCC 37].

PART V — INSPECTION, SUSPENSION AND REVOCATION

5.1 The Board, or any inspection body assigned by it, may inspect and test the system at any time and shall carry out an annual audit; the Vendor shall provide access and rectify any non-compliance at its own cost [rule 150ZQZG].

5.2 The Board may, after giving the Vendor an opportunity of being heard, suspend or revoke this Order, in whole or in part, if the Vendor fails to perform its obligations, fails to keep the Performance Guarantee valid, deploys or charges in breach of this Order, colludes with any manufacturer, engages in corrupt or fraudulent practices, or is found to have furnished incorrect information. The Vendor shall also be liable under rule 150ZQZF and the Act [GCC 38–41].

5.3 On suspension or revocation, the Vendor shall keep installed systems running for such period as the Board may direct, until they are taken over by another authorized vendor.

PART VI — GENERAL CONDITIONS

6.1 Non-transferability. This Order is personal to the Authorized Vendor and shall not be assigned, transferred or sub-contracted without the prior written consent of the Board [rule 150ZQZA(3); GCC 34–35].

6.2 Incorporated documents. The Bidding Document for Bid No. 7(3)/IR/TDU/2026 (including the Scope of Work and the Special and General Conditions of Contract), the Vendor's bid, the Letter of Intent and the Integrity Pact form part of this Order. In case of conflict, the Act and the Rules shall prevail, followed by this Order and then those documents in the order listed.

6.3 Disputes. Any dispute shall be settled through negotiation, failing which through mediation and then arbitration by a sole arbitrator at Islamabad under the Arbitration Act, 1940.

6.4 Acceptance and commencement. The Authorized Vendor shall sign this Order in token of unconditional acceptance of all its terms on the date on which the Performance Guarantee and the Integrity Pact are furnished, and this Order shall take effect from that date.

6.5 Interpretation. Words and expressions used but not defined in this Order shall have the meanings assigned to them in the Sales Tax Act, 1990 and Chapter XIV-BA of the Sales Tax Rules, 2006, and a reference to any statutory provision includes that provision as amended from time to time.

6.6 Cumulative remedies and no waiver. The conditions of this Order are in addition to, and not in derogation of, the Act, the Rules and the Public Procurement Rules, 2004. No forbearance or delay by the Board in enforcing any condition shall operate as a waiver.

6.7 Severability. If any provision of this Order is held invalid, the remaining provisions shall continue in full force and effect.

Project Director (Track & Trace)
Federal Board of Revenue
For and on behalf of the Approval Committee

Chief IR (Revenue Operations)
Federal Board of Revenue
For and on behalf of the Approval Committee

Director General (IT & DT)
Federal Board of Revenue
For and on behalf of the Approval Committee

PART VII — Vendor Acknowledgement

I/We, the undersigned authorized representative(s) of M/s AJCL (Pvt) Ltd, hereby acknowledge receipt of this Order of Authorization, confirm that we have read and understood all the terms and conditions set forth therein, and unconditionally undertake to comply with all obligations thereunder.

Name: Umer Malik

Designation: GM Projects

Date: 12-Nov-26

Signature:

Company Seal:

AJCL (PRIVATE) LIMITED

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

ORDER OF AUTHORIZATION OF VENDOR
FOR ELECTRONIC MONITORING OF PRODUCTION — PACKAGED TEA SECTOR

Issued under section 40C of the Sales Tax Act, 1990 read with Chapter XIV-BA of the Sales Tax Rules, 2006

Order No.	C. No. 7(3)/IR/TDU/2026
Dated	12 November, 2026
Authorized Vendor	M/s Excellence Delivered (ExD) (Pvt) Ltd, NTN: _____ ExD House, 81-I, Danepur Lane, Jail Road, Lahore
Sector / Specified Goods	Packaged Tea
Procurement reference	Bid No. 7(3)/IR/TDU/2026
Duration	Three (03) years from the date of this Order, unless earlier suspended or revoked

PART I — PREAMBLE AND STATUTORY BASIS

1.1 WHEREAS section 40C(1) of the Sales Tax Act, 1990 empowers the Federal Board of Revenue, subject to such conditions, restrictions and procedures as it may deem fit to impose or specify, to specify any registered person or class of registered persons or any good or class of goods in respect of which monitoring or tracking of production, sales, clearances, stocks or any other related activity may be implemented through electronic or other means as may be prescribed;

1.2 AND WHEREAS section 40C(2) provides that from such date as may be prescribed by the Board, no taxable goods shall be removed or sold by the manufacturer or any other person otherwise than in accordance with the monitoring mechanism prescribed by the Board, and section 40C(3) provides that the prescribed production monitoring equipment shall be acquired by the registered person from a licensee appointed by the Board;

1.3 AND WHEREAS Chapter XIV-BA of the Sales Tax Rules, 2006, titled "Electronic Monitoring of Production of Specified Goods", prescribes the framework for the approval and authorization of vendors of production monitoring equipment, and rule 150ZQT requires that production of specified goods be monitored through production monitoring equipment, as approved by the Board, for real-time collection of data through object detection and counting and its transmission to the Central Control Unit at the Board;

1.4 AND WHEREAS the Board, through Bid No. 7(3)/IR/TDU/2026 conducted under the Single Stage – One Envelope Bidding Procedure of the Public Procurement Rules, 2004, invited bids for authorized vendors for installation and maintenance of production counting system in the Packaged Tea Sector, and the Combined Technical and Indicative Financial Evaluation Report dated 21st October, 2026 recommended M/s Excellence Delivered (ExD) (Pvt) Ltd for authorization;

1.5 AND WHEREAS a Letter of Intent was issued to the Vendor on 29th October, 2026, and the Vendor has accepted it and furnished the Performance Guarantee and the Integrity Pact required by the Bidding Document;

1.6 NOW, THEREFORE, the Federal Board of Revenue, on the recommendation of the Approval Committee, hereby authorizes **M/s Excellence Delivered (ExD) (Pvt) Ltd** (hereinafter "the Authorized Vendor") as a vendor of production monitoring equipment for the Sector stated above, on the terms and conditions of this Order.

PART II — SCOPE OF AUTHORIZATION

2.1 The Authorized Vendor may supply, install, commission, operate and maintain, at the packing lines of manufacturers in the Packaged Tea Sector, the barcode scanning and counting system specified

in Section V (Scope of Work) of the Bidding Document, in which industrial barcode scanners identify the SKU and counting sensors count the units, together with IP cameras with NVR, Industrial PC/PLC, electrical cabinet, UPS, back-up connectivity and the associated software, with real-time transmission of production data to the Board.

2.2 The authorization is non-exclusive. The Board may authorize other vendors for the same Sector, and this Order does not guarantee any number of facilities, lines or volume of work.

2.3 **Deployment go-ahead. This Order does not confer any automatic right to deploy the system at any facility. Deployment shall commence only upon a specific written go-ahead from the Board, which may be issued sector-wide, phase-wise or facility-wise at its sole discretion. No equipment shall be installed, and no representation shall be made to any manufacturer that deployment is authorized or mandatory, before such go-ahead. The Board shall not be liable for any cost or claim arising from the timing, deferment or withholding of the go-ahead.**

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(f) train officers of the Board and manufacturers' staff, supply manuals and documentation, and submit the reports required by the Board [rule 150ZQZC];

(g) keep all production data, which shall vest in the Board, strictly confidential and not share it with any third party; and

(h) report to the Board without delay any tampering, obstruction or non-cooperation by a manufacturer.

PART IV — PERFORMANCE GUARANTEE, FEES AND LIQUIDATED DAMAGES

4.1 The Authorized Vendor has furnished a Performance Guarantee of PKR 5,000,000/- (Rupees five million only). The Performance Guarantee shall also serve as the bank guarantee under rule 150ZQZ(8), shall remain valid for the entire duration of this Order, and may be encashed for violation of the Act, the Rules or this Order, or for recovery of liquidated damages [BDS 29; GCC 10; ITB 38].

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4.3 Failure to implement the system at any committed site within the agreed timeline shall attract liquidated damages at 0.2% of the Performance Guarantee per day per site, up to the value of the

Performance Guarantee. A delay beyond thirty (30) days shall entitle the Board to revoke this Order and reallocate the site to another vendor [GCC 37].

PART V — INSPECTION, SUSPENSION AND REVOCATION

5.1 The Board, or any inspection body assigned by it, may inspect and test the system at any time and shall carry out an annual audit; the Vendor shall provide access and rectify any non-compliance at its own cost [rule 150ZQZG].

5.2 The Board may, after giving the Vendor an opportunity of being heard, suspend or revoke this Order, in whole or in part, if the Vendor fails to perform its obligations, fails to keep the Performance Guarantee valid, deploys or charges in breach of this Order, colludes with any manufacturer, engages in corrupt or fraudulent practices, or is found to have furnished incorrect information. The Vendor shall also be liable under rule 150ZQZF and the Act [GCC 38–41].

5.3 On suspension or revocation, the Vendor shall keep installed systems running for such period as the Board may direct, until they are taken over by another authorized vendor.

PART VI — GENERAL CONDITIONS

6.1 Non-transferability. This Order is personal to the Authorized Vendor and shall not be assigned, transferred or sub-contracted without the prior written consent of the Board [rule 150ZQZA(3); GCC 34–35].

6.2 Incorporated documents. The Bidding Document for Bid No. 7(3)/IR/TDU/2026 (including the Scope of Work and the Special and General Conditions of Contract), the Vendor's bid, the Letter of Intent and the Integrity Pact form part of this Order. In case of conflict, the Act and the Rules shall prevail, followed by this Order and then those documents in the order listed.

6.3 Disputes. Any dispute shall be settled through negotiation, failing which through mediation and then arbitration by a sole arbitrator at Islamabad under the Arbitration Act, 1940.

6.4 Acceptance and commencement. The Authorized Vendor shall sign this Order in token of unconditional acceptance of all its terms, and this Order shall take effect from the date of such acceptance.

6.5 Interpretation. Words and expressions used but not defined in this Order shall have the meanings assigned to them in the Sales Tax Act, 1990 and Chapter XIV-BA of the Sales Tax Rules, 2006, and a reference to any statutory provision includes that provision as amended from time to time.

6.6 Cumulative remedies and no waiver. The conditions of this Order are in addition to, and not in derogation of, the Act, the Rules and the Public Procurement Rules, 2004. No forbearance or delay by the Board in enforcing any condition shall operate as a waiver.

6.7 Severability. If any provision of this Order is held invalid, the remaining provisions shall continue in full force and effect.

Project Director (Track & Trace) Federal Board of Revenue For and on behalf of the Approval Committee	Chief IR (Revenue Operations) Federal Board of Revenue For and on behalf of the Approval Committee	Director General (IT & DT) Federal Board of Revenue For and on behalf of the Approval Committee

PART VII — Vendor Acknowledgement

I/We, the undersigned authorized representative(s) of M/s Excellence Delivered (ExD) (Pvt) Ltd, hereby acknowledge receipt of this Order of Authorization, confirm that we have read and understood all the terms and conditions set forth therein, and unconditionally undertake to comply with all obligations thereunder.

Name: Sohail Nighat Signature: _____

Designation: GM Company Seal: EXCELLENCE DELIVERED EXD (PVT) LTD. EXD

Date: 10/11/26

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

ORDER OF AUTHORIZATION OF VENDOR
FOR ELECTRONIC MONITORING OF PRODUCTION — PACKAGED TEA SECTOR

Issued under section 40C of the Sales Tax Act, 1990 read with Chapter XIV-BA of the Sales Tax Rules, 2006

Order No.	C. No. 7(3)/IR/TDU/2026
Dated	12 November, 2026
Authorized Vendor	M/s National Radio and Telecommunication Corporation (NRTC), NTN: _____ T&T Complex, Haripur
Sector / Specified Goods	Packaged Tea
Procurement reference	Bid No. 7(3)/IR/TDU/2026
Duration	Three (03) years from the date of this Order, unless earlier suspended or revoked

PART I — PREAMBLE AND STATUTORY BASIS

1.1 WHEREAS section 40C(1) of the Sales Tax Act, 1990 empowers the Federal Board of Revenue, subject to such conditions, restrictions and procedures as it may deem fit to impose or specify, to specify any registered person or class of registered persons or any good or class of goods in respect of which monitoring or tracking of production, sales, clearances, stocks or any other related activity may be implemented through electronic or other means as may be prescribed;

1.2 AND WHEREAS section 40C(2) provides that from such date as may be prescribed by the Board, no taxable goods shall be removed or sold by the manufacturer or any other person otherwise than in accordance with the monitoring mechanism prescribed by the Board, and section 40C(3) provides that the prescribed production monitoring equipment shall be acquired by the registered person from a licensee appointed by the Board;

1.3 AND WHEREAS Chapter XIV-BA of the Sales Tax Rules, 2006, titled "Electronic Monitoring of Production of Specified Goods", prescribes the framework for the approval and authorization of vendors of production monitoring equipment, and rule 150ZQT requires that production of specified goods be monitored through production monitoring equipment, as approved by the Board, for real-time collection of data through object detection and counting and its transmission to the Central Control Unit at the Board;

1.4 AND WHEREAS the Board, through Bid No. 7(3)/IR/TDU/2026 conducted under the Single Stage – One Envelope Bidding Procedure of the Public Procurement Rules, 2004, invited bids for authorized vendors for installation and maintenance of production counting system in the Packaged Tea Sector, and the Combined Technical and Indicative Financial Evaluation Report dated 21st October, 2026 recommended M/s National Radio and Telecommunication Corporation (NRTC) for authorization;

1.5 AND WHEREAS a Letter of Intent was issued to the Vendor on 29th October, 2026, and the Vendor has accepted it and furnished the Performance Guarantee and the Integrity Pact required by the Bidding Document;

1.6 NOW, THEREFORE, the Federal Board of Revenue, on the recommendation of the Approval Committee, hereby authorizes **M/s National Radio and Telecommunication Corporation (NRTC)** (hereinafter "the Authorized Vendor") as a vendor of production monitoring equipment for the Sector stated above, on the terms and conditions of this Order.

PART II — SCOPE OF AUTHORIZATION

2.1 The Authorized Vendor may supply, install, commission, operate and maintain, at the packing lines of manufacturers in the Packaged Tea Sector, the barcode scanning and counting system specified in Section V (Scope of Work) of the Bidding Document, in which industrial barcode scanners identify the SKU and counting sensors count the units, together with IP cameras with NVR, Industrial PC/PLC, electrical cabinet, UPS, back-up connectivity and the associated software, with real-time transmission of production data to the Board.

2.2 The authorization is non-exclusive. The Board may authorize other vendors for the same Sector, and this Order does not guarantee any number of facilities, lines or volume of work.

2.3 **Deployment go-ahead. This Order does not confer any automatic right to deploy the system at any facility. Deployment shall commence only upon a specific written go-ahead from the Board, which may be issued sector-wide, phase-wise or facility-wise at its sole discretion. No equipment shall be installed, and no representation shall be made to any manufacturer that deployment is authorized or mandatory, before such go-ahead. The Board shall not be liable for any cost or claim arising from the timing, deferment or withholding of the go-ahead.**

2.4 This Order is limited to the barcode scanning and counting solution described in paragraph 2.1. The stamp-based solution offered by the Authorized Vendor is not covered by the Bidding Document or by this Order.

PART III — OBLIGATIONS OF THE AUTHORIZED VENDOR

3.1 The Authorized Vendor shall:

(a) commence installation within two (02) weeks, and complete installation within ninety (90) days, of a manufacturer's purchase order or the go-ahead under paragraph 2.3, whichever is later [rule 150ZQZA(4)];

(b) achieve the counting accuracy prescribed in Section V, Sub-section E(2) of the Bidding Document (correct count of units against correct SKU) at the rated speed of each line, demonstrated at the Operational Acceptance Test of each installation, and maintain the system uptime prescribed in Section V;

(c) comply with the specifications in Section V of the Bidding Document and the commitments in its bid, and not change the make or model of any principal component without the Board's prior written approval;

(d) transmit production data in real time to the Board's Central Control Unit and dashboards, and keep video recordings and data on site for the periods specified in Section V of the Bidding Document;

(e) commence remedy of any fault within twenty-four (24) hours of notification, maintain spare parts, and provide all software updates free of cost during the authorization;

(f) train officers of the Board and manufacturers' staff, supply manuals and documentation, and submit the reports required by the Board [rule 150ZQZC];

(g) keep all production data, which shall vest in the Board, strictly confidential and not share it with any third party; and

(h) report to the Board without delay any tampering, obstruction or non-cooperation by a manufacturer.

PART IV — PERFORMANCE GUARANTEE, FEES AND LIQUIDATED DAMAGES

4.1 The Authorized Vendor has furnished a Performance Guarantee of PKR 5,000,000/- (Rupees five million only). The Performance Guarantee shall also serve as the bank guarantee under rule 150ZQZ(8), shall remain valid for the entire duration of this Order, and may be encashed for violation of the Act, the Rules or this Order, or for recovery of liquidated damages [BDS 29; GCC 10; ITB 38].

4.2 Fees shall be charged only to manufacturers and never to the Board. Pricing shall be agreed between the Vendor and each manufacturer, but shall not exceed the upper price limit or maximum fee determined by the Board or the Approval Committee following the cost reasonableness assessment, as notified from time to time [BDS 12; rule 150ZQZD].

4.3 Failure to implement the system at any committed site within the agreed timeline shall attract liquidated damages at 0.2% of the Performance Guarantee per day per site, up to the value of the Performance Guarantee. A delay beyond thirty (30) days shall entitle the Board to revoke this Order and reallocate the site to another vendor [GCC 37].

PART V — INSPECTION, SUSPENSION AND REVOCATION

5.1 The Board, or any inspection body assigned by it, may inspect and test the system at any time and shall carry out an annual audit; the Vendor shall provide access and rectify any non-compliance at its own cost [rule 150ZQZG].

5.2 The Board may, after giving the Vendor an opportunity of being heard, suspend or revoke this Order, in whole or in part, if the Vendor fails to perform its obligations, fails to keep the Performance Guarantee valid, deploys or charges in breach of this Order, colludes with any manufacturer, engages in corrupt or fraudulent practices, or is found to have furnished incorrect information. The Vendor shall also be liable under rule 150ZQZF and the Act [GCC 38–41].

5.3 On suspension or revocation, the Vendor shall keep installed systems running for such period as the Board may direct, until they are taken over by another authorized vendor.

PART VI — GENERAL CONDITIONS

6.1 Non-transferability. This Order is personal to the Authorized Vendor and shall not be assigned, transferred or sub-contracted without the prior written consent of the Board [rule 150ZQZA(3); GCC 34–35].

6.2 Incorporated documents. The Bidding Document for Bid No. 7(3)/IR/TDU/2026 (including the Scope of Work and the Special and General Conditions of Contract), the Vendor's bid, the Letter of Intent and the Integrity Pact form part of this Order. In case of conflict, the Act and the Rules shall prevail, followed by this Order and then those documents in the order listed.

6.3 Disputes. Any dispute shall be settled through negotiation, failing which through mediation and then arbitration by a sole arbitrator at Islamabad under the Arbitration Act, 1940.

6.4 Acceptance and commencement. The Authorized Vendor shall sign this Order in token of unconditional acceptance of all its terms, and this Order shall take effect from the date of such acceptance.

6.5 Interpretation. Words and expressions used but not defined in this Order shall have the meanings assigned to them in the Sales Tax Act, 1990 and Chapter XIV-BA of the Sales Tax Rules, 2006, and a reference to any statutory provision includes that provision as amended from time to time.

6.6 Cumulative remedies and no waiver. The conditions of this Order are in addition to, and not in derogation of, the Act, the Rules and the Public Procurement Rules, 2004. No forbearance or delay by the Board in enforcing any condition shall operate as a waiver.

6.7 Severability. If any provision of this Order is held invalid, the remaining provisions shall continue in full force and effect.

Project Director (Track & Trace)
Federal Board of Revenue
For and on behalf of the Approval Committee

Chief IR (Revenue Operations)
Federal Board of Revenue
For and on behalf of the Approval Committee

Director General (IT & DT)
Federal Board of Revenue
For and on behalf of the Approval Committee

PART VII — Vendor Acknowledgement

I/We, the undersigned authorized representative(s) of M/s National Radio and Telecommunication Corporation (NRTC), hereby acknowledge receipt of this Order of Authorization, confirm that we have read and understood all the terms and conditions set forth therein, and unconditionally undertake to comply with all obligations thereunder.

Name: Wajid Ahmad Masood

Signature:

Designation: Sr Manager

Company Seal:

Date: 11-Nov, 2025

National Radio & Telecommunication Corporation
HARIPUR
PAKISTAN