GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

ORDER OF AUTHORIZATION OF VENDOR

FOR ELECTRONIC MONITORING OF PRODUCTION — PAPER AND PAPERBOARD SECTOR

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

Order No.	RFP Ref. No. 7(1)/IR/TDU/2026,
Dated	19 November 2026
Authorized Vendor	M/s ISSM Labelling Solutions (Private) Limited, NTN: A033994
Sector / Specified Goods	Paper and paperboard
Procurement reference	Request for Proposal (RFP), Reference No. 7(1)/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 by notification in the official Gazette 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 tax stamps, banderoles, stickers, labels, barcodes and 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", inserted by S.R.O. 889(I)/2020 dated 21 September 2020 and substantially amended by S.R.O. 364(I)/2025 dated 14 March 2025, prescribes the framework for the approval and authorization of vendors of production monitoring equipment, and in particular rules 150ZQU, 150ZQV, 150ZQW, 150ZQX, 150ZQY and 150ZQZ thereof;

1.4 AND WHEREAS rule 150ZQT(1) requires that production of specified goods manufactured in Pakistan shall be monitored through video surveillance, video analytics solution and digital eye by installation of production monitoring equipment at production lines, as approved by the Board, for real-time capture of the production process, real-time collection of data showing production through object detection and object counting, transmission of data to the Central Control Unit at the Board on a real-time basis together with storage and archiving, detection of unexpected stops, quantitative analysis of production, and data analytics for required legal actions;

1.5 AND WHEREAS rule 150ZQT(2) provides that no person engaged in manufacturing of specified goods shall remove the production from its business premises unless it has undergone the process of production monitoring under the said rules;

1.6 AND WHEREAS the Board initiated a national competitive bidding process under the Public Procurement Rules, 2004, following the Two Stage Bidding Procedure, vide Request for Proposal (RFP), Reference No. 7(1)/IR/TDU/2026, inviting proposals for the hiring of authorized vendors for

installation and maintenance of a production monitoring system in the paper and paperboard sector, for a period of three years from authorization;

1.7 AND WHEREAS the said process, the technical evaluation, the Proof of Concept, and the recommendation of the Approval Committee constituted under rule 150ZQS(b) read with rule 150ZQV, have been completed in the manner recorded in Part II of this Order;

1.8 NOW, THEREFORE, in exercise of the powers conferred by section 40C of the Sales Tax Act, 1990 read with rules 150ZQU, 150ZQX and 150ZQZ of the Sales Tax Rules, 2006, the Federal Board of Revenue is pleased to make this Order.

PART II — RECORD OF PROCEEDINGS

2.1 Procurement. The Request for Proposal (RFP), Reference No. 7(1)/IR/TDU/2026, was issued on 28 July 2026 and published in leading national daily newspapers and on the e-PADS, PPRA and FBR websites. A pre-bid meeting was held on 31 July 2026. The proposals were submitted on 13 August 2026 at 11:00 a.m., and the technical proposals were opened on the same day, while the sealed financial proposals were signed by the Evaluation Committee and kept in safe custody.

2.2 Response. Proposals received were examined for eligibility, proposal validity, proposal security and compliance with the mandatory requirements of the RFP, and the responsive proposals were accepted for detailed examination, including the proposal of the Authorized Vendor. No condition of eligibility was found unmet in respect of the proposal of the Authorized Vendor.

2.3 Technical evaluation (Stage-I). The technical proposal of the Authorized Vendor was evaluated by the Evaluation Committee against the Technical Evaluation Criteria of the RFP, and the Authorized Vendor was declared compliant and technically qualified with a score of 79 vide the Technical Evaluation Report signed on 4 September 2026.

2.4 Proof of Concept. A Proof of Concept was conducted on 2 October 2026 at the paper mill of Bulleh Shah Packaging (Private) Limited, against the Proof of Concept requirements specified in the RFP. The POC Evaluation Team recorded that the Proof of Concept was successfully completed and that the demonstrated solution met the said requirements.

2.5 Determination on the Proof of Concept. The demonstrated solution met the Proof of Concept requirements specified in the RFP. No criterion was assessed at the disqualifying level, and the POC Evaluation Team accordingly assessed the solution as fit for purpose and recommended that the Committee may consider proceeding to authorization.

2.6 Stage-II and Final Evaluation. The Stage-II evaluation was completed in accordance with the Two Stage Bidding Procedure and the RFP, and the Final Evaluation Report was announced on 6 November 2026 in accordance with rule 35 of the Public Procurement Rules, 2004, recommending the issuance of authorization, and forms part of the record of these proceedings. No grievance against the proposal of the Authorized Vendor is pending.

PART III — GRANT OF AUTHORIZATION

3.1 In exercise of the powers conferred by section 40C of the Sales Tax Act, 1990 read with rules 150ZQU, 150ZQX and 150ZQZ of the Sales Tax Rules, 2006, M/s ISSM Labelling Solutions (Private) Limited (NTN A033994), having its registered office at FF, Daftarkhwan North, Plot No. 94, Street 7, Sector I-10/3, Islamabad 44800 (hereinafter "the Authorized Vendor"), is hereby authorized as an authorized vendor within the meaning of rule 150ZQS(a) for the supply, installation, integration, operation and maintenance of production monitoring equipment at the production lines of manufacturers of paper and paperboard in Pakistan.

3.2 Scope. The authorization extends to the production monitoring equipment, solution architecture and services described in Schedule A to this Order, deployed at the production lines of every manufacturer of paper and paperboard notified as specified goods, at the points specified in RFP.

3.3 Duration. This authorization shall remain valid for a period of three (03) years from the date of this Order, and may be renewed by the Board on the basis of compliance and performance evaluation, unless earlier suspended, revoked or cancelled under Part VI.

3.4 Non-exclusivity. This authorization is not exclusive. The Board reserves the right to authorize such other vendors for the paper and paperboard sector as it may consider appropriate, and no claim of exclusivity, guaranteed volume, guaranteed number of installations or guaranteed revenue shall lie against the Board by reason of this Order.

3.5 No agency. The Authorized Vendor is not an agent of the Board, holds no delegated statutory power, and shall not represent otherwise. Nothing in this Order confers any power of assessment, adjudication, inspection or enforcement, all of which vest exclusively in the officers of Inland Revenue.

3.6 Manufacturer's obligation to acquire. In terms of section 40C(3), a registered person engaged in the manufacture of paper and paperboard shall acquire the production monitoring equipment from an authorized vendor. The selection of an authorized vendor from among those authorized by the Board rests with the registered person.

PART IV — CONDITIONS OF AUTHORIZATION

The authorization granted under Part III is subject to the following conditions, each of which is a condition precedent to its continued validity.

4.1 Bank guarantee. Prior to commencement of operations the Authorized Vendor shall deposit with the Board an unconditional bank guarantee of rupees five million in terms of rule 150ZQZ and the RFP. The guarantee shall remain valid for the entire duration of the authorization and shall be encashable in the event of violation of the said rules or of any condition of this Order. The guarantee shall be renewed not less than thirty days before its expiry, and failure to do so shall of itself operate as a ground for suspension.

4.2 Equipment specification. The production monitoring equipment shall conform in all respects to the specifications approved by the Board and set out in Schedule A. No substitution, downgrade or material alteration of any component shall be made without prior written approval of the Board.

4.3 Installation timeline. In terms of rule 150ZQZA, the Authorized Vendor shall specify the expected delivery and installation date in respect of each installation point, which shall not exceed 90 days, from the date of the purchase order issued by the registered person.

4.4 Coverage schedule. The Authorized Vendor shall achieve the cumulative coverage set out in Schedule B. Failure to achieve any milestone shall attract the consequences in Part VI, and shall be reported by the Vendor to the Board within seven days of the milestone date together with the reasons.

4.5 Real-time transmission to CCU. The Authorized Vendor shall ensure uninterrupted transmission of production data to the Central Control Unit of the Board on a real-time basis, together with storage and archiving, in the format, protocol and periodicity specified by the Board. Data shall appear on the Board's dashboard within sixty seconds of the production event.

4.6 Local buffering. The system shall buffer data locally during any loss of connectivity and shall reconcile automatically upon restoration, such that no production event is lost. Any gap in transmission as specified in RFP shall be logged and reported to the Board.

4.7 Response time. The Authorized Vendor shall respond to any fault, malfunction, tamper alert or outage within one hour of its occurrence or of notification by the Central Control Unit, whichever is earlier, and shall restore full functionality within the specified in Request for Proposal (RFP).

4.8 Upgrades and maintenance. In terms of rule 150ZQZA, the Authorized Vendor shall be responsible for all upgrades of the associated software, all bug fixes, and immediate response and repair of technical problems on working days and holidays alike, at no additional cost to the Board.

4.9 Technical and training support. In terms of rule 150ZQZC, the Authorized Vendor shall upgrade the installed IT structure, software and communication equipment as per technological requirements, and shall provide comprehensive technical and operational training to officers and officials of Inland Revenue, supported by documentation and technical manuals. The Board shall conduct appraisal reviews of the functioning and efficacy of the equipment.

4.10 Fees. In terms of rule 150ZQZD, the Authorized Vendor may charge the manufacturer a fee for the purchase, installation, operation and maintenance of the production monitoring equipment. No fee or charge whatsoever shall be recovered from the Board or from any field formation. The fee shall not exceed the maximum determined by the Approval Committee and notified by public notice, and shall not be revised during the duration of this authorization save in accordance with rule 150ZQZD.

4.11 Data ownership and confidentiality. All data generated, captured, transmitted, processed or stored under this authorization is the exclusive property of the Federal Board of Revenue. The Authorized Vendor shall hold such data in strict confidence, shall not use it for any purpose other than performance of this authorization, shall not disclose it to any person including the registered person save as expressly permitted in writing by the Board, and shall not transfer or store it outside Pakistan without the prior written approval of the Board. This obligation survives the expiry, revocation or surrender of this authorization.

4.12 Exit and data handover. Upon expiry, revocation, cancellation or surrender of this authorization, the Authorized Vendor shall deliver to the Board a complete export of all data in an open, documented and non-proprietary format, together with all documentation, encryption keys, credentials and configuration necessary for continuity of monitoring, and shall thereafter certify the destruction of all copies in its possession. The bank guarantee shall not be released until such delivery and certification are accepted by the Board.

4.13 System integrity. The Authorized Vendor shall not, directly or indirectly, alter, suppress, delete, delay or manipulate any production count, event record, alert or audit log, nor provide to any person any means of doing so. Any capability permitting such alteration shall be disclosed to the Board forthwith. Contravention of this condition shall constitute a ground for immediate revocation and for encashment of the bank guarantee, without prejudice to proceedings under the Sales Tax Act, 1990 and any other law.

4.14 Audit log. The Authorized Vendor shall maintain an append-only, tamper-evident log of every configuration change, calibration, maintenance intervention, access event and alert attributable to an identified individual. Such logs shall be retained throughout the duration of the authorization and in accordance with the data-retention requirements prescribed by the Board, and shall be made available to the Board on demand.

4.15 Conflict of interest. The Authorized Vendor declares that it has no equity interest, revenue-sharing arrangement, consultancy engagement or other commercial relationship with any manufacturer subject to monitoring, and shall not enter into any such relationship during the currency of this authorization. Any change in this position shall be disclosed to the Board within seven days. Contravention shall constitute a ground for revocation.

4.16 Assignment and sub-contracting. This authorization is personal to the Authorized Vendor and shall not be assigned, transferred, sub-licensed or encumbered. Sub-contracting of any part of the authorized activity requires the prior written approval of the Board, and the Authorized Vendor shall remain fully liable for the acts and omissions of any approved sub-contractor.

4.17 Change in control. Any change in the ownership, control, directorship or registered particulars of the Authorized Vendor shall be intimated to the Board within fourteen days, and the Board may on that account review, vary or revoke this authorization.

4.18 Continuing eligibility. The Authorized Vendor shall at all times remain compliant with the eligibility conditions of rule 150ZQW, shall remain on the Active Taxpayers List, shall not be blacklisted or debarred by any procuring agency or by the Board, and shall have no finding of fiscal fraud recorded against it. Any change shall be intimated within seven days.

4.19 Audit. The Authorized Vendor shall submit to audit under rule 150ZQZG, and to such technical, security and compliance audit as the Board may direct, and shall afford the Board's officers and authorized auditors full access to the equipment, source configuration, logs and premises.

4.20 Insurance and indemnity. The Authorized Vendor shall maintain adequate insurance in respect of its personnel and equipment, and shall indemnify the Board against all claims, losses and liabilities arising from its acts or omissions, or those of its personnel or sub-contractors.

4.21 Compliance with law. The Authorized Vendor shall comply with all applicable laws, including electrical, fire and industrial safety requirements applicable at the manufacturer's premises, and shall obtain and maintain all requisite certifications at its own cost.

PART V — OBLIGATIONS OF REGISTERED PERSONS

5.1 Every registered person engaged in the manufacture of paper and paperboard shall, in terms of rule 150ZQZE, provide access, working space, stable electrical supply and the IT infrastructure including internet connectivity as specified by the Board, wherever needed, and shall facilitate the installation, commissioning and maintenance of the production monitoring equipment.

5.2 In terms of rule 150ZQT(2), no registered person shall remove production from its business premises unless it has undergone the process of production monitoring under Chapter XIV-BA.

5.3 No registered person shall obstruct, disconnect, obscure, relocate, disable or tamper with any production monitoring equipment, nor interrupt the power or communication supply to it. Every outage shall be reported to the Board and to the Authorized Vendor forthwith.

5.4 Every registered person shall acquire the production monitoring equipment from an authorized vendor in terms of section 40C(3), and shall pay the fee determined under rule 150ZQZD.

5.5 Contravention shall attract the consequences prescribed under the Sales Tax Act, 1990, including proceedings under section 33, and such other action as is provided in law.

PART VI — SUSPENSION, REVOCATION AND CONSEQUENCES

6.1 The Board may suspend this authorization, after affording the Authorized Vendor an opportunity of being heard, on any of the following grounds: breach of any condition in Part IV; failure to achieve a coverage milestone in Schedule B; persistent failure to meet the response time in paragraph 4.7; lapse or non-renewal of the bank guarantee; loss of continuing eligibility under paragraph 4.18; or any conduct prejudicial to the integrity of the monitoring system.

6.2 The Board may revoke this authorization on any ground in paragraph 6.1 where the breach is material or is not remedied within the period allowed, and shall revoke it forthwith upon a finding of contravention of paragraph 4.13 (system integrity) or paragraph 4.15 (conflict of interest).

6.3 Suspension or revocation shall not affect any accrued obligation of the Authorized Vendor, and in particular the obligations in paragraphs 4.11 and 4.12 shall continue in force.

6.5 Upon revocation, the Board may encash the bank guarantee and may direct the Authorized Vendor to continue operating and maintaining the installed equipment for such reasonable transition period as may be specified by the Board, to ensure continuity of monitoring, on the terms then subsisting. The Authorized Vendor shall provide all necessary transition support, including data, documentation and credentials, at no additional cost.

6.5 Revocation or suspension under this Part is without prejudice to any action under the Sales Tax Act, 1990, the Public Procurement Rules, 2004, or any other law for the time being in force, including blacklisting or debarment.

6.6 The Board may at any time, in the public interest and after recording reasons, modify, suspend or withdraw this authorization, and no claim to compensation shall lie on that account.

PART VII — GENERAL

7.1 Governing instruments. This Order is subject to the Sales Tax Act, 1990 and Chapter XIV-BA of the Sales Tax Rules, 2006 as amended from time to time. In the event of any inconsistency between this Order and the said Act or Rules, the Act and the Rules shall prevail.

7.2 Schedules. Schedules A, B and C form an integral part of this Order.

7.3 Amendment. This Order may be amended by the Board on the recommendation of the Approval Committee, in writing.

7.4 Notices. Any notice under this Order shall be in writing and shall be served at the address recorded in paragraph 3.1 or at such other address as may be notified.

7.5 Acceptance. The Authorized Vendor shall, within fifteen days of receipt, return a signed copy of this Order in token of unconditional acceptance of all its terms. The authorization shall not take effect until such acceptance and the deposit of the bank guarantee under paragraph 4.1.

7.6 Commencement. This Order shall take effect from the date specified in paragraph 7.5.

7.7 Interpretation. Words and expressions used in this Order but not defined herein shall have the meanings respectively assigned to them in the Sales Tax Act, 1990 and in Chapter XIV-BA of the Sales Tax Rules, 2006. The headings and marginal notes are for convenience only and shall not affect construction. The singular includes the plural, and a reference to any statutory provision includes that provision as amended, re-enacted or replaced from time to time.

7.8 Cumulative remedies. The conditions and consequences stipulated in this Order are in addition to, and not in derogation of, the provisions of the Sales Tax Act, 1990, the Sales Tax Rules, 2006, the Public Procurement Rules, 2004 and any other law for the time being in force, and nothing herein shall be construed as limiting any power otherwise vesting in the Board or in any officer of Inland Revenue.

7.9 No waiver. No forbearance, indulgence or delay on the part of the Board in enforcing any condition of this Order shall operate as a waiver of that condition or of any other condition, nor shall it preclude subsequent enforcement.

7.10 Severability. If any provision of this Order is held to be invalid or unenforceable, the remaining provisions shall continue in full force and effect, and the invalid provision shall be deemed modified to the least extent necessary to render it valid and consistent with the intent of this Order.

7.11 Entire authorization. This Order, together with its Schedules and the documents listed in Schedule C, constitutes the entire authorization granted to the Authorized Vendor in respect of the paper and paperboard sector, and supersedes any prior representation, correspondence or understanding on the subject.

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

PART VII — Vendor Acknowledgement

I/We, the undersigned authorized representative(s) of M/s ISSM Labelling Solutions (Private) Limited, 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: Haider Shafique
Designation: SVP - GovTech
Date: 19/11/2026

Signature: _____
Company Seal: ISSM LABELLING SOLUTIONS (PVT). LTD

C. No. 7(1)/TDU/IR/2026
Dated, Islamabad the ____ November, 2026

Copy forwarded for information and necessary action to:—

1. The Secretary, Revenue Division, Islamabad.
2. The Member IR- Policy, Federal Board of Revenue, Islamabad.
3. The Director General (Digital Initiatives & Information Technology), Federal Board of Revenue, Islamabad.
4. The Member IR- Legal, Federal Board of Revenue, Islamabad.
5. All Chief Commissioners Inland Revenue, Large Taxpayers Offices / Medium Taxpayers Office / Corporate Tax Offices / Regional Tax Offices.
6. The Project Director, Central Control Unit, Federal Board of Revenue, Islamabad.
7. The Chief (TDU), Federal Board of Revenue, Islamabad.
8. The Chairman, Approval Committee constituted under rule 150ZQV of the Sales Tax Rules, 2006.
9. M/s ISSM Labelling Solutions (Private) Limited, the Authorized Vendor, for compliance and for return of a signed copy in terms of paragraph 7.5.
10. All manufacturers of paper and paperboard, to whom Chapter XIV-BA of the Sales Tax Rules, 2006 applies, through the concerned Commissioner Inland Revenue.
11. The Chairman's Secretariat, Federal Board of Revenue, Islamabad.
12. The Web Master, Federal Board of Revenue — for placement on the FBR website.
13. Office copy / Guard file.

SCHEDULE A

Authorized Production Monitoring Solution

The authorization extends to the production monitoring equipment, solution architecture and services for the paper and paperboard sector as specified in the Request for Proposal (RFP), Reference No. 7(1)/IR/TDU/2026, as finalised by the Board.

Component	Function	Requirement
As per RFP	As per RFP	As per RFP

SCHEDULE B

Coverage Schedule

Milestone date	Cumulative coverage of production lines	Verification
30.11.2026	20%	Joint certification by the Authorized Vendor and the concerned field formation
15.12.2026	50%	As above
31.12.2026	100%	As above, together with Operational Acceptance at every installation point

Milestone dates shall be reckoned from the date of this Order, or from the date of notification of the relevant sub-sector as specified goods, whichever is later, and shall be adjusted accordingly by the Board.

SCHEDULE C

Documents Forming Part of the Record

Sr.	Document	Reference / Date
1	Sales Tax General Order No. 27 of 2026 (paper and paperboard), including Annex-A and Annex-B	7 October 2026
2	Request for Proposal (RFP), Reference No. 7(1)/IR/TDU/2026, and minutes of the pre-bid meeting	28 July 2026; pre-bid meeting 31 July 2026; proposals opened 13 August 2026
3	Scope of Work, as specified in the RFP and finalised by the Board	RFP Ref. No. 7(1)/IR/TDU/2026
4	Technical Evaluation Report (Stage-I)	4 September 2026
5	Proof of Concept Report — Bulleh Shah Packaging (Private) Limited	2 October 2026
6	Final Evaluation Report	6 November 2026
7	Bank guarantee under rule 150ZQZ — Performance Bank Guarantee, Meezan Bank Limited, for PKR 5,000,000	No. CORP/0301/2026/1686 dated 17 November 2026, valid up to 16 November 2029