

FINAL EVALUATION REPORT

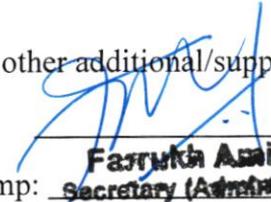
(As Per Rule 35 of PP Rules, 2004)

- 1 Name of Procuring Agency Federal Board of Revenue (HQ)
- 2 Method of Procurement Single Stage Two Envelope
3. Title of Procurement HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES
4. Tender Inquiry No. 3(1)TDU/IR/2025
5. PPRA Ref. No. (TSE). TS732876E EPADS Reference No: F-25111404878
6. Date & Time of Bid Closing 28th November, 2025 11:00 AM
7. Date & Time of Bid Opening 28th November, 2025 11:30 AM
8. Financial Bid Opening 20th January, 2026 02:30 PM
9. No of Bids Received 02
10. Criteria for Bid Evaluation Criteria laid down in Bidding Documents.
- 11 Details of Bid(s) Evaluation Evaluated in accordance with the criteria laid down in the Bidding Documents.

Name of Bidder	Technical Marks (if applicable)	Weighted Scores 80 %	Financial Bid Score	Weighted score 20%	Total Score	Rule/Regulation/SBD*/Policy/Basis of Rejection/Acceptance as per Rule 35 of PP Rules, 2004.
M/s Seerat Law Associates (JV) M/s Mahmud Awan & Partners	78	62.40	100	20	82.40	Most Advantageous Bid in North
M/s CKRZ (JV) M/s H&H	78	62.40	100	20	82.40	Most Advantageous Bid in Central

12. Any other additional/supporting information, the procuring agency may like to share.

Signature:


Official Stamp: **Farrukh Asim Sial**
Secretary (Administration)

(Committee members signature placed at Annex-I)

***Standard Bidding Documents (SBD).**

3(1)TDU/IR/2025

HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES

Designation	Role	Signatures
Member (Admin/ HR)	Chairman/ Convener	
Member (Audit/CRM)	Member	
Member (Customs Operations)	Member	
Chief (Admin & Finance)	Member	
Secretary (Administration)	Secretary (Procurement Committee)	



INVITATION TO BID

FINANCIAL BID(S) EVALUATION REPORT/COMBINED EVALUATION REPORT

Request for Bid Reference No.	TS732876E
Request for Proposal Title	HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES
Request for Proposal/ Bid Issuance/ Publishing Date	31 st October, 2025
Pre-Bid meeting Date	5 th November, 2025
Proposals/ Bids Submission Date	21 st November, 2025
Corrigendum-01 dated 20th November, 2025 regarding Issuance of Addendum No.1 & Extension in Bid Submission Date)	20 th November, 2025
ADDENDUM NO. 1 regarding amendments in clauses/sections of IFB	20 th November, 2025
Revised Proposals/ Bids Submission date	28 th November, 2025
Publishing	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
Procurement Method/ Process	Single Stage Two Envelope – Open Competitive Bidding Process
Technical Bids Evaluation Report Signing Date	24 th December, 2025
Financial Bids Evaluation Report Signing Date	3rd February, 2026.

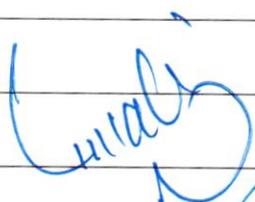

Muhammad Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
Islamabad

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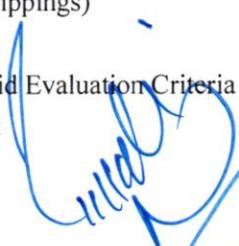
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Annexure-II Technical Bid Evaluation Report

Annexure-III Mandatory/Marking Technical Bid Evaluation Criteria (Technical/Financial)

Annexure-IV Financial Bid Opening Statement


Muhammad Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
Islamabad

1. INTRODUCTION

The Federal Board of Revenue aims to strengthen its legal framework to ensure high quality legal advisory and support across its regional officer. To this end, FBR intends to engage reputable law firms for the provision of expert legal opinions and advisory services in complex tax matters as identified by Member (Legal-IR) or DG Law-IR. These engagements will ensure well-informed legal decision-making and improved litigation outcomes.

2. PROJECT BACKGROUND

Tax administration in Pakistan requires specialized legal support due to the complexity of tax laws and the evolving jurisprudence. FBR handles high volume of litigation, appeals and disputes. To augment internal legal capabilities, FBR seeks the expertise of external law firms for advisory opinions and legal document reviews. These services will support field formations in enhancing legal compliance, case evaluation and risk minimization.

3. DELIVERABLES

FBR invites proposals from qualified law firms to provide the following core services: Provision of Expert Legal Opinions on tax-related cases selected by the Member (Legal-IR). Legal Advisory Services, including review and legal vetting of documents (e.g. Procurement contracts, MOUs, internal legal drafts). The selected firms will operate under one of the following packages, with scope based on regional jurisdiction:

Package 1: South – Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani.

Package 2: Central – Lahore, Multan, Faisalabad, Sargodha, Bahawalpur, Sialkot, Gujranwala

Package 3: North – Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat.

4. OBJECTIVES OF THE ASSIGNMENT

Provide reliable legal guidance to FBR for pending or potential litigation (ADRC/ Treaties/ Advance Rulings etc). Assist in reviewing documents and offering legal risk assessments. Support regional Directorates of Law / Chief Commissioners-IR / Regional Offices in Legal document drafting and opinion writing.

5. SCOPE OF WORK

5.1 Legal opinion Provide detailed legal opinions on selected appellate and litigation matters. Assist in identifying core legal issues and recommend strategy aligned with FBR policies (whenever any issue is referred by the Board), Ensure timely delivery and soundness of opinions provided. X redundant

5.2 Advisory Services Review legal document (e.g. contracts, MOUs, internal circulars) upon request. Conduct Legal research to support advisory opinions. X redundant Represent FBR's interest during internal consultations or external legal correspondences as needed.

6. KEY DELIVERABLES

Monthly reports detailing: Cases reviewed and opinions provided. Number of hours spent and nature of advisory services rendered. Legal recommendations on appeal strategies or litigation positions. Document reviews with accompanying legal analysis where applicable.

7. PAYMENT MODALITIES

Recurring Payments: Legal opinion and document review services will be billed monthly based on hours worked and pages reviewed. Example Invoice Breakdown:

Service Type	Unit	Quantity	Rate (PKR)	Total (PKR)
Document Review e.g. Contracts / Treaties etc.	Per Page	A	B	$C = A \times B$
Legal Opinions (Appeals)	Per Hour	D	E	$F = D \times E$
Subtotal				$G = C + F$
Taxes (if applicable)			H	$I = G \times H$
Total Payable				$J = G + I$

All payments shall be made in PKR within 30 days of invoice submission. Document review and legal opinion are interconnected tasks; their scope and billing will be clearly defined to avoid duplicate charges, with details finalized at contract stage.

8. BIDDING MODALITIES

Bidders may submit proposals for one or more regional packages. Only one package will be awarded to a successful bidder. Evaluation criteria will be as per the Data Sheet.

9. BRIEF TERMS OF INVITATION TO REQUEST FOR PROPOSAL

Period for delivery of services	Expected date for the commencement of the Services: Date: December, 2025 at: FBR Headquarters, Islamabad or Designated Offices located by the FBR (also referred in Section 1) as per the awarded package details: Package 1: South – Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani. Package 2: Central – Lahore, Multan, Faisalabad, Sargodha, Bahawalpur, Sialkot, Gujranwala Package 3: North – Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat.
Bid Validity from bid opening	Proposals shall be valid until 120 Days from the date of submission and opening of technical proposals accompanied by a Proposal Security amounting to PKR 500,000/- in the shape of Bank Guarantee (following the Proposal Security Form) or a Pay Order or a CDR issued by a scheduled bank valid for the Bid Validity Period. The extended date shall be 28-11-2025.
Bid Security	PKR 500,000/-.
Performance Security	The Performance Security shall be 3% of the contract amount per package and shall be valid for the total contract period and shall be submitted in the form of Bank Guarantee or a CDR issued by a scheduled bank.
Currency for Evaluation of Bid	Pak Rupees (PKR)

10. Bid Process

The bidding process for the subject activity is Single Stage Two Envelope – Open Competitive Bidding Process with QCBS as the method of selection. The Request for Bids notification was published in national press (two leading national daily newspapers – One English and One Urdu) on 31st October, 2025 (**Annexure-I**) as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk/>).

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ADDENDUM NO. 1 regarding amendments in clauses/sections of IFB	20 th November, 2025
Revised Proposals/ Bids Submission date	28 th November, 2025
Publishing	National Press (two leading national daily newspapers – One English and One Urdu) Website(s): FBR
Procurement Method/ Process	Single Stage Two Envelope – Open Competitive Bidding Process
Technical Bids Evaluation Report Signing Date	24 th December, 2025
Financial Bids Evaluation Report Signing Date	3rd February, 2026.

11. Technical/ Financial Evaluation Committee

Following Technical/ Financial Evaluation Committee was designated for the evaluation of the subject Invitation to Bid:

Sr. No	Name	Designation	Role
1.	Mr. Zubair Bilal	Member (IR-Operations), FBR	Chairman/ Convener
2.	Mr. Ashhad Jawwad	Member (Customs Policy)	Member
3.	Dr. Najeebullah	Chief (Tax Reforms)	Member
4.	Dr. Muhammad Khurram	Chief (Mgt/HR-IR)	Member
5.	Ms. Ayesha Niaz	Chief (Mgt/HR-Customs)	Member
6.	Dr. Farid Ahmed Khan	Chief (F&C) – Customs	Member
7.	Mr. Muhammad Ali Khan	Secretary (Expenditure), FBR	Member/Secretary
8.	Mr. Waqar Ahmed	Second Secretary (IR-CPF)	Member
9.	Faisal Sattar	Chief Executive Officer	Member

12. Technical Evaluation of Bid(s)

On the bid submission and opening date and time (28th November, 2025 at 11:30 AM), bids were received from the following bidders:

Sr. No	Bidder	Packages	Bid Submitted	Remarks
1.	CKR & Zia Consultants	Central	✓	Bid Submitted in Hard Copy and also on EPADS as required.
2.	Seerat Law Associates	North	✓	Bid Submitted in Hard Copy and also on EPADS as required.

The Technical Bid Evaluation Report is attached at **Annexure-II** and the following score has been achieved by the bidders as per technical bid evaluation criteria (**Annexure-III**) already defined in the Request for Bids:

Sr. No.	Bidder	Technical Bid Score	Percentage Score	Remarks
1.	CKR & Zia Consultants	78/100	78.00%	Qualifies the Technical Bid Evaluation Criteria of minimum 70% score
2.	Seerat Law Associates	78/100	78.00%	Qualifies the Technical Bid Evaluation Criteria of minimum 70% score

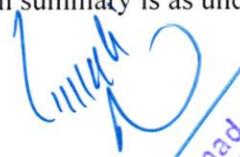
The bids of **CKR & Zia Consultants** and **Seerat Law Associates** were accepted by the Technical Evaluation Committee being Responsive to the Invitation to Bid and complying to the minimum requirements of Technical Bid Evaluation Criteria. The complete technical bid evaluation report is attached at **Annexure-II**.

13. Financial Bid Opening

In accordance with the bid opening procedure of Single Stage Two Envelope method, the bidders were informed about financial bid opening for **20th January, 2026**. The financial bid of responsive bidder was opened publicly on the scheduled date and time by the Technical/ Financial Evaluation Committee in presence of bidders authorized representatives. The financial bids were opened in accordance with instructions provided in the bidding documents. The financial bid opening statement(s) is placed at **Annexure-IV**.

14. Evaluation of Financial Bid(s)

The financial bid was evaluated by the Technical/ Financial Evaluation Committee in accordance with criteria defined in the Request for Bids. The evaluation summary is as under:


Muhammad Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
Islamabad

Sr. No.	Bidder Name	Packages	Total Bid Cost (PKR) – Exclusive of Indirect Taxes	Score of Financial Bid in respective package	Weighted Scores – 20% as per RFP
1	CKR & Zia Consultants	Central	Per Page= Rs. 6000/- Per Hour=Rs. 14000/- Total=Rs. 51.120 Million + Tax	100	20
2.	Seerat Law Associates	North	Per Page= Rs. 2430/- Per Hour=Rs. 7500/- Total=Rs. 23.997 Million + Tax	100	20

15. Technical/ Financial Evaluation Committee Recommendations

As per the evaluation criteria stated in the bidding documents, using the using the Quality and Cost Based Selection (QCBS) approach, following is the status of bid:

Sr. No.	Bidder Name	Technical Bid Score	Weighted Scores – 80% as per RFP	Financial Bid Score	Weighted Scores – 20% as per RFP	Total Score/Combined	Status/Remarks
1.	CKR & Zia Consultants	78	62.40	100	20	82.40	Most Advantageous Bid (MAB) in respective package
2.	Seerat Law Associates	78	62.40	100	20	82.40	Most Advantageous Bid (MAB) in respective package

Based on the technical and financial proposals evaluation and combined score and method of evaluation already defined in the RFB, proposal of **CKR & Zia Consultants** and **Seerat Law Associates** were found to the Most Advantageous Bids (MAB) for **Central** and **North** respectively for the participated packages, in addition as per RFP the indirect taxes will be discussed during Contract negotiations and will be included in the Contract Agreement accordingly.

Mali
Muhammad Ali Khan
 Secretary (Expenditure)
 Federal Board of Revenue
 Islamabad

FINANCAIL BID OPENING SHEET

PPRA Web Reference No: TS732876E

E-Paid Reference No: _____

Title: **HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES**

Financial Bid Opening Date: 20th January, 2026 at 2:30 p.m.

S.No.	Name of Bidder/Firms	Total Bid Value (In Rs.)		Remarks (If any)	Bidders Representative
		In Figure	In Words		
1	CKR & ZIA Consultants Package 2 Central	Per Page 2 Rs. 6000/- Per Hour 2 Rs. 15000/- Total 2 Rs. 51.120 Million + Tax			Mouleed Fiaz (M.F.)
2	Seerat Law Associates Package 2 North	Per Page 2 Rs. 2430/- Per Hour 2 Rs. 7500/- Total 2 Rs. 23.980 M + Tax			M. M. Belwan Seerat

Muhammed Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
Islamabad

Farrukh Amir Sial
Secretary (Administration)

**ATTENDANCE SHEET OF COMMITTEE'S MEMBERS FOR FINANCIAL BIDS OPENING
MEETING HELD ON 20TH JANUARY, 2026 AT 2:30 P.M REGARDING "HIRING OF FIRM
FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES"**

S.No.	Name of Officer & Designation	Time	Signature
8.1	Muhammad Ali Khan Sec-Exp		
8.2	Farooq Amir Sid Sec-Adm		
10.			
11.			
12.			
13.			
14.			

**ATTENDANCE SHEET OF VENDORS FOR FINANCIAL BIDS OPENING MEETING HELD
ON 20TH JANUARY, 2026 AT 2:30 P.M REGARDING "HIRING OF FIRM FOR LEGAL
EXPERTISE AND ADVISORY OPINION SERVICES"**

S.No.	Name of firms	Name of Bidders/Authorized Representative	CNIC No. & Contact No.	Signature
4.	CKR ZIA Advocates.	Barrister Khuram for Mousood Fiaz	for 33160-1536782-1	
5.	Seerat Law Associates	Barrister Nelson Seerat	61101-5716153-9 0300-5554245	
6.				

Muhammad Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
Islamabad

Farrukh Asrar Sial
Secretary (Administration)

TECHNICAL EVALUATION REPORT

(As Per Rule 35 of PP Rules, 2004)

- 1 Name of Procuring Agency Federal Board of Revenue (HQ)
- 2 Method of Procurement Single Stage Two Envelope
- 3 Title of Procurement HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES
- 4 Tender Inquiry No. 3(1)TDU/IR/2025
- 5 PPRA Ref. No. (TSE). TS732876E EPADS Reference No: F-25111404878
- 6 Date & Time of Bid Closing 28th November, 2025 11:00 AM
- 7 Date & Time of Bid Opening 28th November, 2025 11:30 AM
- 8 No of Bids Received 02
- 9 Criteria for Bid Evaluation Technical Bid Evaluation Report Attached.
- 10 Details of Bid(s) Evaluation Technical Bid Evaluation Report Attached.

Name of Bidder	Technical Marks (if applicable)	Rule/Regulation/SBD*/Policy/Basis of Rejection/Acceptance as per Rule 35 of PP Rules, 2004.
M/s Seerat Law Associates (JV) M/s Mahmood Awan & Partners	78	Responsive
M/s CKRZ (JV) M/s H&H	78	Responsive

11. Any other additional/supporting information, the procuring agency may like to share.

Signature: _____

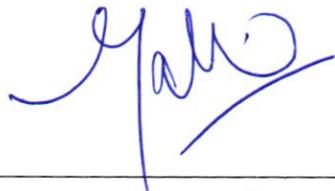
Official Stamp: _____

(Committee members signature placed at Annex-I)

***Standard Bidding Documents (SBD).**

3(1)TDU/IR/2025

HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES

Designation	Role	Signatures
Member (Admin/ HR)	Chairman/ Convener	
Member (Audit/CRM)	Member	
Member (Customs Operations)	Member	
Chief (Admin & Finance)	Member	
Secretary (Administration)	Secretary (Procurement Committee)	



REQUEST FOR PROPOSAL

TECHNICAL BID(S) EVALUATION REPORT

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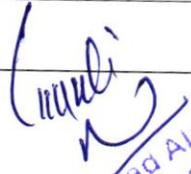

Muhammad Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
Islamabad

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9. Brief Terms of Invitation to Bid Document.....	4
10. Bid Process.....	4
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Annexure-II	Technical Bid Opening Statement.
Annexure-III	Mandatory Requirements for & Marking Criteria for Eligibility/Responsiveness and ssDetailed Proposals Evaluation


Muhammad Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
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1. INTRODUCTION

The Federal Board of Revenue aims to strengthen its legal framework to ensure high quality legal advisory and support across its regional officer. To this end, FBR intends to engage reputable law firms for the provision of expert legal opinions and advisory services in complex tax matters as identified by Member (Legal-IR) or DG Law-IR. These engagements will ensure well-informed legal decision-making and improved litigation outcomes.

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Package 3: North – Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat.

4. OBJECTIVES OF THE ASSIGNMENT

Provide reliable legal guidance to FBR for pending or potential litigation (ADRC/ Treaties/ Advance Rulings etc). Assist in reviewing documents and offering legal risk assessments. Support regional Directorates of Law / Chief Commissioners-IR / Regional Offices in Legal document drafting and opinion writing.

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5.1 Legal opinion Provide detailed legal opinions on selected appellate and litigation matters. Assist in identifying core legal issues and recommend strategy aligned with FBR policies (whenever any issue is referred by the Board), Ensure timely delivery and soundness of opinions provided. X redundant

5.2 Advisory Services Review legal document (e.g. contracts, MOUs, internal circulars) upon request. Conduct Legal research to support advisory opinions. X redundant Represent FBR's interest during internal consultations or external legal correspondences as needed.

6. KEY DELIVERABLES

Monthly reports detailing: Cases reviewed and opinions provided. Number of hours spent and nature of advisory services rendered. Legal recommendations on appeal strategies or litigation positions. Document reviews with accompanying legal analysis where applicable.

7. PAYMENT MODALITIES

Recurring Payments: Legal opinion and document review services will be billed monthly based on hours worked and pages reviewed. Example Invoice Breakdown:

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Document Review e.g. Contracts / Treaties etc.	Per Page	A	B	$C = A \times B$
Legal Opinions (Appeals)	Per Hour	D	E	$F = D \times E$
Subtotal				$G = C + F$
Taxes (if applicable)			H	$I = G \times H$
Total Payable				$J = G + I$

All payments shall be made in PKR within 30 days of invoice submission.

Document review and legal opinion are interconnected tasks; their scope and billing will be clearly defined to avoid duplicate charges, with details finalized at contract stage.

8. BIDDING MODALITIES

Bidders may submit proposals for one or more regional packages. Only one package will be awarded to a successful bidder. Evaluation criteria will be as per the Data Sheet.

9. BRIEF TERMS OF INVITATION TO REQUEST FOR PORPOSAL

Period for delivery of services	Expected date for the commencement of the Services: Date: December, 2025 at: FBR Headquarters, Islamabad or Designated Offices located by the FBR (also referred in Section 1) as per the awarded package details: Package 1: South – Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani. Package 2: Central – Lahore, Multan, Faisalabad, Sargodha, Bahawalpur, Sialkot, Gujranwala Package 3: North – Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat.
Bid Validity from bid opening	Proposals shall be valid until 120 Days from the date of submission and opening of technical proposals accompanied by a Proposal Security amounting to PKR 500,000/- in the shape of Bank Guarantee (following the Proposal Security Form) or a Pay Order or a CDR issued by a scheduled bank valid for the Bid Validity Period. The extended date shall be 28-11-2025.
Bid Security	PKR 500,000/-.
Performance Security	The Performance Security shall be 3% of the contract amount per package and shall be valid for the total contract period and shall be submitted in the form of Bank Guarantee or a CDR issued by a scheduled bank.
Currency for Evaluation of Bid	Pak Rupees (PKR)

10. BID PROCESS

The bidding process for the subject activity is Single Stage Two Envelope – Open Competitive Bidding Process with QCBS as the method of selection. The Request for Bids notification was published in national press (two leading national daily newspapers – One English and One Urdu) on 5th November, 2025 (**Annexure-I**) as well as uploaded on e-PADS, FBR (<https://www.fbr.gov.pk/>) and PPRA (<https://www.ppra.gov.pk/>).

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11. Technical/ Financial Evaluation Committee

Following Technical/ Financial Evaluation Committee was designated for the evaluation of the subject Invitation to Bid:

Sr. No	Name	Designation	Role
1.	Mr. Zubair Bilal	Member (IR-Operations), FBR	Chairman/ Convener
2.	Mr. Ashhad Jawwad	Member (Customs Policy)	Member
3.	Dr. Najeebullah	Chief (Tax Reforms)	Member
4.	Dr. Muhammad Khurram	Chief (Mgt/HR-IR)	Member
5.	Ms. Ayesha Niaz	Chief (Mgt/HR-Customs)	Member
6.	Dr. Farid Ahmed Khan	Chief (F&C) – Customs	Member
7.	Mr. Muhammad Ali Khan	Secretary (Expenditure), FBR	Member/Secretary
8.	Mr. Waqar Ahmed	Second Secretary (IR-CPF)	Member
9.		Chief Executive Officer (PRAL)	Member

12. Bid(s) Received

On the bid submission date and time (28th November, 2025 @ 1100 Hrs.) following bids were received:

Sr. No	Bidder	Bid Submitted Region		
		South	Center	North
1.	Seerat Law Associates (JV) Mahmood Awan & Partners	-	-	✓
2.	CKRZ (JV) H&H	-	✓	-

13. Bid Opening

In accordance with the bid opening procedure of Single Stage Two Envelope method, Technical bids were opened publicly on the same date immediately after bid submission time at FBR House by the Technical/ Financial Evaluation Committee in the presence of bidders authorized representatives. The bids availability on e-PADS was checked and confirmed in presence of bidders authorized representatives. Availability of bid security as per Invitation to the Bids terms, bid submitted for package(s)/ region(s) and confirmation of financial bid were read out at the time of bid opening meeting. The bid opening statement is placed at **Annexure-II**.

The sealed financial bids of all bidders were signed by the Technical/ Financial evaluation committee and kept in safe custody.

14. Preliminary Examination

Preliminary examination of the technical proposals/ bids was carried out. The examination included verification/ review of bidder bid form, completeness of the bid, eligible countries, bid validity confirmation and availability of bid security as per requirement of the Invitation to Bid. The finding(s) from preliminary examination is summarized below:

Bidder	Bid Form	Eligible Country	Bid Validity	Bid Security	Substantial Responsiveness	Acceptance for detailed Examination
Seerat Law Associates (JV) Mahmood Awan & Partners	Yes	Pakistan	Yes	Yes	Yes	Yes
CKRZ (JV) H&H	Yes	Pakistan	Yes	Yes	Yes	Yes

15. Detailed Technical Evaluation

The mandatory requirements and marking criteria for evaluation of proposals advertised in the Request for Proposal along with detailed proposal's evaluation, are submitted at **Annexure III**.

16. Proposals / Bids Accepted as responsive to the Request for Proposal

Sr.	Bidder	Package
1.	Seerat Law Associates (JV) Mahmood Awan & Partners	North
2.	CKRZ (JV) H&H	Central



**FEDERAL BOARD OF REVENUE
Procurement Notice (PN)**

REQUEST FOR BIDS

**HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY
OPINION SERVICES**

1. The Federal Board of Revenue invites proposals from top-tier Law Firms registered with Income Tax and Sales Tax Departments to provide the following consulting services: Hiring of Firms for Legal Expertise and Advisory Opinion Services. More details on the services are provided in the Terms of Reference. A brief description includes Hiring of Law Firms with specialized expertise in the fields of Taxation and Custom Matters to provide Legal Expertise and Advisory Opinion Services for each of the following regional packages:

Packages	Locations of FBR Offices
Package 1: South	Karachi, Hyderabad, Sukkur, Quetta, Gwadar, Gaddani
Package 2: Central	Lahore, Multan, Sahiwal, Faisalabad, Sargodha, Bahawalpur, Sialkot, Gujranwala, DG Khan
Package 3: North	Islamabad, Rawalpindi, Peshawar, Abbottabad, Kohat, Gilgit Baltistan

2. This Request for Proposal (RFP) addresses all the eligible consultants and determining the capacity and capability of the consultants shall be part of the technical proposal.
3. A firm will be selected under “**Quality and Cost Selection Method**” as described in the “**Procurement of Consultancy Services Regulations, 2010**” and procedures described in this RFP.
4. **Single Stage – Two Envelope** Bidding Procedure with Principal Method of Procurement (i.e. Open Competitive Bidding) adopting **Quality and Cost Selection Method** will be applicable for the subject procurement, in line with the Procurement of Consultancy Services Regulations, 2010 and any Regulations, and Instructions issued by the Authority (from time to time).
5. All Bids must be accompanied by a Bid Security amounting to **PKR 500,000/-** as per prescribed format in the bidding document.
6. E-Bidding documents, containing detailed terms & conditions, specifications and requirements etc. are available on E-Pak Acquisition & Disposal System (EPADS) at (www.eprocure.gov.pk).
7. A Pre-Bid Meeting will take place on 5th November, 2025 at 11:00 AM at Conference Hall, FBR HQs, Constitution Avenue, G-5/2, Islamabad. The bidders who wish to join the meeting virtually can join by using the following link Details to join the meeting

link are as follows: Meeting Link: <https://vlc.fbr.gov.pk> Meeting id: **510510**
Password/PIN: **0258** Date: 05-11-2025

8. The e-bids, prepared in accordance with the instructions in the e-Bidding documents, must be submitted through EPADS on or before 11:00 AM by **21st November, 2025**. Bids will be opened on the same day at 11:30AM. Hard copies of sealed bids, prepared in accordance with the bidding documents, must be delivered to the address below on or before 11:00 AM **21st November, 2025**.
9. In terms of Rules 48 of Public Procurement Rules, 2004 Grievance Redressal Committee (GRC) is notified for the subject procurement and notification copy is available on the procuring agency's website (www.fbr.gov.pk/tenders) and on Authority's website at (www.ppra.org.pk).

Farrukh Amir Sial
Secretary (Admin)
Room# 506, 5th Floor FBR (HQ),
Islamabad
Phone No: 051-9203679

TECHNICAL BID OPENING

PPRA Web Reference No: TS732876E

EPADS Reference No: F-25111404878

Title: HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES

S.No.	Name of Firm	Name of Representative	Bid Submission (Hard & Soft)	Bid Security	Financial Bid Submission	Signature
1	CKR & Zia	 Did not attend	Package 1: (SOUTH) No	YES	Package 1: No	
			Package 2: (CENTRAL) YES		Package 2: YES	
			Package 3: (NORTH) No		Package 3: No	
2	Seerat Law Associates		Package 1: (SOUTH) No	YES	Package 1: No	
			Package 2: (CENTRAL) No		Package 2: No	
			Package 3: (NORTH) YES		Package 3: YES	


Farrukh Amir Sial
 Secretary (Administration)
 Federal Board of Revenue
 Islamabad


Muttahid Ali Khan
 Secretary (Finance)
 Federal Board of Revenue
 Islamabad

**HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY
OPINION SERVICES**

**ATTENDANCE SHEET OF BIDDER "TECHNICAL BIDS OPENED ON 28TH
NOVEMBER, 2025 AT 11:30 AM"**

S.No.	Name of Officer	Designation	Signature
1	محمد طارق	SECRETARY-Exp	محمد طارق
2	Farrukh Amirul	Secretary - Adm	Farrukh Amirul
3			
4			
5			
6			
7			
8			

HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES

ATTENDANCE SHEET OF BIDDER "TECHNICAL BIDS OPENED ON 28TH NOVEMBER, 2025 AT 11:30 AM"

S.No.	Name of Firm	Name of Bidder	CNIC No	Contact No & Email	Signature
1	seerat law Associates	Bawinter Reham Seerat	61101-57161539	reham.seerat @gmail .com	
2					
3					


Mubtaza Ali Khan
Secretary (Expenditure)
Federal Board of Revenue
Islamabad


Farrukh Amir Sial
Secretary (Administration)
Federal Board of Revenue
Islamabad

	<p style="text-align: right;">Total weight: 100%</p> <p>(iv) Transfer of knowledge (training) program (relevance of approach and methodology): <i>[normally, not to exceed 10 points]</i> Total points for criterion (iv): <i>[10]</i></p> <p>(v) Participation by nationals among proposed Key Experts <i>[10]</i> <i>[not to exceed 10 points] [Sub-criteria shall not be provided. Calculated as a ratio of the national Key Experts' time-input (in person-months) to the total number of Key Experts' time-input (in person-months) in the Consultant's Technical Proposal]</i></p> <p>Total points for the five criteria: 100</p> <p>The minimum technical score (St) required to pass is: _____ <i>[insert number]</i></p> <p><i>[The indicative range is 70 to 85 on a scale of 1 to 100]</i></p>																					
<p>21.1 [for STP] APPLICABLE</p>	<p>Mandatory Criteria, sub-criteria, and point system for the evaluation of the Simplified Technical Proposals are:</p> <table border="1" data-bbox="386 1032 1350 1854"> <thead> <tr> <th colspan="3" style="text-align: center;">1. MANDATORY CRITERIA TO BE FILLED BY ALL PARTICIPANTS</th> </tr> <tr> <th style="text-align: center;">Sr #</th> <th style="text-align: center;">Description of Criteria</th> <th style="text-align: center;">Compliance / Non-Compliance</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>A copy of the Certificate of Registration/Incorporation from the Relevant entity with lawful jurisdiction thereof.</td> <td style="text-align: center;">Compliant / Non-Compliant</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Valid Tax Compliance Certificate for NTN with active status on ATL for NTN.</td> <td style="text-align: center;">Compliant / Non-Compliant</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Undertaking on stamp paper of appropriate value; that no litigations have been initiated against the firm from any Public Sector entity otherwise provide complete details of such litigations, including but not limited to, the nature/description of litigation, the amount under dispute etc.</td> <td style="text-align: center;">Compliant / Non-Compliant</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>The bidder shall provide an undertaking that the bidder has not been declared blacklisted by any national institution and/or by any international/foreign organization.</td> <td style="text-align: center;">Compliant / Non-Compliant</td> </tr> <tr> <td style="text-align: center;">5.</td> <td>Compliance of Bid Validity as per Data Sheet.</td> <td style="text-align: center;">Compliant / Non-Compliant</td> </tr> </tbody> </table>	1. MANDATORY CRITERIA TO BE FILLED BY ALL PARTICIPANTS			Sr #	Description of Criteria	Compliance / Non-Compliance	1.	A copy of the Certificate of Registration/Incorporation from the Relevant entity with lawful jurisdiction thereof.	Compliant / Non-Compliant	2.	Valid Tax Compliance Certificate for NTN with active status on ATL for NTN.	Compliant / Non-Compliant	3.	Undertaking on stamp paper of appropriate value; that no litigations have been initiated against the firm from any Public Sector entity otherwise provide complete details of such litigations, including but not limited to, the nature/description of litigation, the amount under dispute etc.	Compliant / Non-Compliant	4.	The bidder shall provide an undertaking that the bidder has not been declared blacklisted by any national institution and/or by any international/foreign organization.	Compliant / Non-Compliant	5.	Compliance of Bid Validity as per Data Sheet.	Compliant / Non-Compliant
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6.	Submission of Bid Security as required.	Compliant / Non-Compliant
2. POINTS / MARKING CRITERIA TO BE MET BY ALL PARTICIPANTS		
Sr #	Description of Criteria	Maximum Points / Marks
1.	<p>General Experience of the Consultant (i.e. Length of Incorporation as Company/firm or Registration/Licensing)</p> <p>2 points / marks shall be given for each year of incorporation dating back from the date of opening of bids e.g. if the Consultant Law Firm has completed one year since incorporation in the FBR as a legal entity, it will be awarded Two (2) marks.</p>	10
2.	<p>Specific experience of the Consultant (as a firm) relevant to the Assignment.</p> <p>Similar Nature of Verifiable and Completed Projects / Assignments in Last Five (05) Years shall be considered. The Purchase Order / Contract / MOU or any other similar document stating an agreement between the Law Firm and its Client along with completion certificate or any other document stating the completion of project by the client shall be considered. Two (2) points / marks shall be given for each completed project / assignment.</p>	10
3.	<p>Adequacy and quality of the proposed methodology, and work plan in responding to the Terms of Reference.</p> <p>If the proposed methodology and work plan covers 100% of the TORs, 50 marks will be awarded. If the proposed methodology and work plan covers 80% of the TORs, 40 marks will be awarded. If the proposed methodology and work plan covers 60% of the TORs, 30 marks will be awarded. If the proposed methodology and work plan covers 40% of the TORs, 20 marks will be awarded. If the proposed methodology and work plan covers 20% of the TORs, 10 marks will be awarded. If the proposed methodology and work plan covers 0% of the TORs, 00 marks will be awarded.</p>	50

	<p>4. Key Experts' qualifications and competence for the Assignment.</p> <p>The availability of Key Experts in the relevant field with the Law firm as per minimum experience described below shall be eligible to get the points / marks as per following details:</p> <p>Availability of One Key Expert as a Team Leader (experienced in Tax Laws and affiliated matters) and Coordinator of the Project is mandatory.</p> <ul style="list-style-type: none"> i. Availability of Each Key Expert as a Team member with a minimum experience of six (6) years since issuance of a valid practicing license issued by the Concerned / Provincial Bar Council shall be awarded with six (6) points / marks. ii. A minimum of two (2) team members (One Team Leader and One Team Member) shall be eligible for scoring a minimum of six (6) points / marks, with addition of each team member (with verifiable documents), six (6) points / marks will be added. iii. A team consisting of One Team Leader and Five (5) Team Members shall be eligible to score the maximum of 30 points / marks. <p>(Team Lead shall have an experience of at least ten (10) years and mandatorily be registered as Advocate Supreme Court of Pakistan. Team Member shall have an experience of at least six (06) years and mandatorily be registered as a Lawyer in any High Court existing in Pakistan.)</p>	30
<p>Total points / marks for the criteria: 100</p> <p>The minimum technical score (St) required to pass is: <i>Seventy (70) points / marks.</i></p>		
23.1	An online option of the opening of the Financial Proposals is offered: No	
25.1	For the purpose of the evaluation, the Procuring Agency will exclude: (a) all local identifiable indirect taxes such as sales tax, excise tax, VAT, or similar taxes levied on the contract's invoices; and (b) all additional local indirect tax on the remuneration of services rendered by non-resident experts in the Procuring Agency's country. If a Contract is awarded, at Contract negotiations, all such taxes will be discussed, finalized (using the itemized list as a guidance but not limiting to it) and added to the Contract amount as a separate line, also indicating which taxes shall be paid by the Consultant and	

Technical Bid Evaluation Sheet

HIRING OF FIRMS FOR LEGAL EXPERTISE AND ADVISORY OPINION SERVICES

I. MANDATORY REQUIREMENTS / CRITERIA			
Sr. No.	Description of Criteria	Compliance / Non-Compliance	
		Seerat Law Associates/H &H	CKR & ZIA
1.	A copy of the Certificate of Registration/Incorporation from the Relevant entity with lawful jurisdiction thereof.	Yes	Yes
2.	Valid Tax Compliance Certificate for NTN with active status on ATL for NTN.	Yes	Yes
3.	Undertaking on stamp paper of appropriate value; that no litigations have been initiated against the firm from any Public Sector entity otherwise provide complete details of such litigations, including but not limited to, the nature/description of litigation, the amount under dispute etc.	Yes	Yes
4.	The bidder shall provide an undertaking that the bidder has not been declared blacklisted by any national institution and/or by any international/foreign organization.	Yes	Yes
5.	Compliance of Bid Validity as per Data Sheet.	Yes	Yes
6.	Submission of Bid Security as required.	Yes	Yes
COMPLIANCE OF MANDATORY REQUIREMENTS		Yes	Yes
MANDATORY REQUIREMENTS / CRITERIA		Complied	Complied

Total points / marks for the criteria: 100 The minimum technical score (St) required to pass is: Seventy (70) points / marks.

2. POINTS / MARKING CRITERIA TO BE MET BY ALL PARTICIPANTS				
Sr. No.	Description of Criteria	Maximum Points / Marks	Points scored by bidders	
			Seerat Law Associates/H&H	CKR & ZIA
1.	General Experience of the Consultant (i.e. Length of Incorporation as Company/firm or Registration/ Licensing) 2 points / marks shall be given for each year of incorporation dating back from the date of opening of bids e.g. if the Consultant Law Firm has completed one year since incorporation in the FBR as a legal entity, it will be awarded Two (2) marks.	10	10	10
2.	Specific experience of the Consultant (as a firm) relevant to the Assignment. Similar Nature of Verifiable and Completed Projects / Assignments in Last Five (05) Years shall be considered. The Purchase Order / Contract / MOU or any other similar document stating an agreement between the Law Firm and its Client along with completion certificate or any other	10	10	10

	document stating the completion of project by the client shall be considered. Two (2) points / marks shall be given for each completed project / assignment.			
3.	Adequacy and quality of the proposed methodology, and work plan in responding to the Terms of Reference. If the proposed methodology and work plan covers 100% of the TORs, 50 marks will be awarded. If the proposed methodology and work plan covers 80% of the TORs, 40 marks will be awarded. If the proposed methodology and work plan covers 60% of the TORs, 30 marks will be awarded. If the proposed methodology and work plan covers 40% of the TORs, 20 marks will be awarded. If the proposed methodology and work plan covers 20% of the TORs, 10 marks will be awarded. If the proposed methodology and work plan covers 0% of the TORs, 00 marks will be awarded.	50	40	40
4.	Key Experts' qualifications and competence for the Assignment. The availability of Key Experts in the relevant field with the Law firm as per minimum experience described below shall be eligible to get the points / marks as per following details: Availability of One Key Expert as a Team Leader (experienced in Tax Laws and affiliated matters) and Coordinator of the Project is mandatory. i. Availability of Each Key Expert as a Team member with a minimum experience of six (6) years since issuance of a valid practicing license issued by the Concerned / Provincial Bar Council shall be awarded with six (6) points / marks. ii. A minimum of two (2) team members (One Team Leader and One Team Member) shall be eligible for scoring a minimum of six (6) points / marks, with addition of each team member (with verifiable documents), six (6) points / marks will be added. iii. A team consisting of One Team Leader and Five (5) Team Members shall be eligible to score the maximum of 30 points / marks. (Team Lead shall have an experience of at least ten (10) years and mandatorily be registered as Advocate Supreme Court of Pakistan. Team Member shall have an experience of at least six (06) years and mandatorily be registered as a Lawyer in any High Court existing in Pakistan.)	30	18	18
Total :-		100	78	78