



## **EXPRESSION OF INTEREST**

### **HIRING OF LAWYER SERVICES**

1. Pakistan Industrial Development Corporation Limited-PIDC (the "Company"), a state-owned enterprise, invites proposals from reputable Law Firms/ Individuals for contesting/presenting Company tax matters before High Court against the orders of Appellate Tribunal Inland Revenue (ATIR) and against section 134A of the Income Tax Ordinance, 2001 (the 'Ordinance') being ultra vires the laws of Pakistan.
2. Participating law firms/ Individuals will have to demonstrate their organizational capacity and relevant experience of having undertaken similar tasks
3. RFP document including detailed TORs can be downloaded free of cost from EPADS (<https://eprocure.gov.pk>) / PPRA website ([www.ppra.gov.pk](http://www.ppra.gov.pk)) / PIDC website ([www.pidc.com.pk](http://www.pidc.com.pk)).
4. In order to clarify the bidder's queries for the captioned work, a pre-bid meeting will be held on **16<sup>th</sup> January, 2026 at 11 am** at below mentioned address. The interested parties/firms of cities other than Karachi will be provided the facility to join through zoom meeting.
5. Interested firms/ Individuals are requested to submit their proposals (Financial) electronically through PPRA EPADS on "**Single Stage Single Envelope**" procedure on or before **21<sup>st</sup> January, 2026 till 11 am**. Proposals will be opened through PPRA EPADS on the same day at **11:30 am**. Delayed / conditional / telegraphic proposals will not be entertained.
6. The proposals should be accompanied by a **Bid security** (refundable) amounting to **Rs. 50,000/-** in shape of pay order from any scheduled bank in Pakistan in favor of Pakistan Industrial Development Corporation (Pvt.) Ltd. Scanned copy of Bid Security shall be submitted along with the technical proposal on EPADS; however, the original bid security shall be submitted to PIDC office on the address given below before the deadline of submission.

#### **CHIEF FINANCIAL OFFICER**

**Pakistan Industrial Development Corporation (Pvt.) Ltd.**

2<sup>nd</sup> Floor PIDC House, Dr. Ziauddin Ahmed Road, Karachi-75530, Pakistan

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# **REQUEST FOR PROPOSAL (RFP)**

**HIRING SERVICES OF A LAW FIRM /  
INDIVIDUAL FOR FILING OF PETITION BEFORE  
HONOURABLE HIGH COURT, PREFERABLY  
ISLAMABAD HIGH COURT**

**January 2026**

**REQUEST FOR PROPOSAL FOR HIRING OF LEGAL SERVICES FOR CONTESTING AND PRESENTING COMPANY INCOME TAX MATTERS BEFORE HIGH COURT, PREFERABLY ISLAMABAD HIGH COURT AGAINST APPELLATE TRIBUNAL INLAND REVENUE (ATIR) ORDERS DIRECTING COMPANY TO PURSUE ITS TAX MATTERS WITH ADRC AND AGAINST SECTION 134A OF THE ORDINANCE BEING ULTRA VIRES THE LAWS OF PAKISTAN**

**1. Background**

The Pakistan Industrial Development Corporation (PIDC) is seeking proposals from qualified and experienced law firms for filing of appeals before the High Court against the orders of Appellate Tribunal Inland Revenue (ATIR) directing Company to approach to Alternate Dispute Resolution Authority (ADRC) for its tax matters of tax year 2018, 2019, 2020 & 2022 and that section 134A of the Ordinance is ultra vires of the Constitution of Pakistan.

**2. Scope of Work (SOW)**

The selected law firm / legal consultant ("the Consultant") shall be responsible for providing comprehensive legal services in relation to the Company's income tax matters before the Honorable High Court(s) of Pakistan, preferably the Islamabad High Court. The scope shall include, but not be limited to, the following:

**2.1 Review and Legal Analysis**

2.1.1 Conduct a detailed review and examination of all relevant income tax records, pleadings, orders, and related documentation pertaining to Tax Years 2018, 2019, 2020, and 2022.

2.1.3 Review and advise on the legality and implications of the orders passed by ATIR directing the Company to pursue its tax disputes through the Alternate Dispute Resolution Authority (ADRC).

2.1.4 Take all necessary legal steps in relation to the Company's pending income tax for Tax Years 2018, 2019, 2020, and 2022, as required for the protection of the Company's legal rights.

**2.2 Proceedings before the Honorable High Court against ATIR orders directing to approach for ADRC constitution**

2.2.1 To file appeal before ATIR. On ATIR directing the Company to approach ADRC, file petition before the Higher Court on its directives.

2.2.2 Prepare, file, and pursue constitutional petitions / appeals before the Honorable High Court(s) of Pakistan, preferably the Islamabad High Court, against the orders of ATIR directing the Company to approach the Federal Board of Revenue (FBR) for the constitution of ADRC.

2.2.3 Seek and obtain appropriate interim relief, including stay orders, from the Honorable High Court against:

2.2.4 Stay against any coercive or adverse actions arising therefrom.

## **2.3 Constitutional Challenge to Section 134A of the Income Tax Ordinance, 2001**

The scope shall include, but not limited to, the following:

- 2.3.1 Conduct a detailed legal and constitutional analysis of Section 134A of the Income Tax Ordinance, 2001, particularly in relation to:
  - a) The compulsory referral of disputes to ADRC;
  - b) The requirement to withdraw pending litigation as a precondition;
  - c) The obligation to submit tax settlement offers; and
  - d) The binding nature of ADRC decisions;
- 2.3.2 Formulate and incorporate legal grounds in the petitions asserting that Section 134A curtails and compromises the Company's fundamental and statutory right of appeal, as guaranteed under the Constitution of the Islamic Republic of Pakistan and applicable laws.
- 2.3.3 Prepare, file, and pursue a constitutional petition before the Honorable High Court challenging Section 134A of the Income Tax Ordinance, 2001 as being **ultra vires** the Constitution of Pakistan.
- 2.3.4 Seek appropriate relief from the Honorable High Court including orders restraining the enforcement of Section 134A in so far as it deprives the Company of its right of appeal.

## **3. Duration**

The consultancy will remain continue for 2 years (extendable for up to 1 additional year).

## **4. Reporting**

The law firm will report directly to the Chief Financial Officer (CFO) and will work in close coordination with the Finance & Law Department and the senior management of PIDC.

## **5. Deliverables**

- The law firm shall submit two (02) color hard copies and soft copies of all the reports/deliverables.
- The firm is expected to provide the following deliverables from contract signing:

S. No.	Deliverables
1	<p><b>Appeal against the orders of ATIR to approach FBR for the constitution of ADRC (including stay order)-Tax Year 2018, 2019, 2020 &amp; 2022</b></p> <p>Filing and obtaining orders of High Court Tax year: 2018, 2019, 2020 &amp; 2022.</p>
2	<p><b>Appeal before High Court against section 134A of the Ordinance being ultra vires the Constitution of Pakistan.</b></p> <p>Filing and obtaining orders of High Court</p>

## 6. Payment

- 25% payments will be made to the law firm on the successful filing of appeal before the High Court and the remaining 75% shall be made on obtaining judgement/order of the High Court. The law firm shall submit the invoice only after the approval by the Company.
- Proposal shall be submitted on each deliverable assignment separately and should be inclusive of out-of-pocket expenses & applicable taxes.

## 7. Qualification / Eligibility Criteria:

### I. Eligibility Criteria

- Submission of proposal through PPRA EPADS is mandatory.
- Law firm / Individual must be registered with applicable tax authorities.
- Affidavit confirming that firm / individual has not been Blacklisted by any Government organization.
- Successful completion of atleast one similar nature work of contesting the tax matters at a high court level in last 10 years.

#### Notes:

- *For verification of eligibility criteria, the Company may ask for evidence including but not limited to filing of petition and obtaining orders from any High Court of Pakistan.*
- *Only qualified eligible law firm meeting the above criteria will be considered.*
- *Award will be made to the lowest qualified bidder.*

## 8. Terms & Conditions

- The process of e-Procurement will be carried out on **Single Stage Single Envelope** procedure as per PPRA rules.
- The proposals, properly prepared, must be submitted **ONLY through e-Pak Acquisition & Disposal System (EPADS)** at or before deadline mentioned in the Expression of Interest (EOI).
- The proposals should be accompanied by a **Bid security** (refundable) amounting to **Rs. 50,000/-** in shape of pay order from any scheduled bank in Pakistan in favor of Pakistan Industrial Development Corporation (Pvt.) Ltd.

- Scanned copy of Bid Security shall be submitted along with the proposal on EPADS; however, the original bid security shall be submitted to PIDC office on the address given in EOI before the deadline of submission.
- Bid security of non-eligible bidders will be returned after announcement of evaluation result whereas the bid security of 2 lowest qualified bidders will be returned after signing of contract agreement with a lowest qualified bidder.
- Financial Proposal shall be inclusive of all applicable taxes, out of pocket expenses and contractual stamp duty.
- Application as JV partner is not applicable.
- Proposal shall remain valid till 120 days from the proposal submission, extendable as per PPRA rules.

## Financial Proposal Submission Form

Ref: \_\_\_\_\_  
Date: \_\_\_\_\_

To:

Chief Financial Officer  
Pakistan Industrial Development Corporation (Private) Limited,  
2nd Floor, PIDC House, Dr. Ziauddin Ahmed Road, Karachi

Sir/Madam,

We, the undersigned, offer to provide services in accordance with your Request for Proposal dated [ADVERTISEMENT DATE]. We are hereby submitting our Proposal for following services;

1. Filing of file appeal before the High Court against the orders of ATIR directing the Company to approach FBR for the constitution of ADRC for tax year 2018, 2019, 2020 & 2022.
2. Appeal before High Court against section 134A of the Ordinance being ultra vires the Constitution of Pakistan.

Our Proposal shall be binding upon us subject to modifications from contract negotiations, up to expiration of validity period (120 calendar days from submission).

We understand you are not bound to accept any Proposal you receive.

Yours sincerely,

Authorized Signature: \_\_\_\_\_  
Name and Title of Signatory: \_\_\_\_\_  
Name of Firm: \_\_\_\_\_  
Address: \_\_\_\_\_

## Summary of Costs Form

S. No.	PARTICULARS	PAK RUPEES
1	<b>Appeal against the orders of ATIR to approach FBR for the constitution of ADRC (including stay order)-Tax Year 2018, 2019, 2020 &amp; 2022.</b>  Filing and obtaining orders of High Court Tax year: 2018, 2019, 2020 & 2022.	
2	<b>Appeal before High Court against section 134A of the Ordinance being ultra vires the Constitution of Pakistan.</b>  Filing and obtaining orders of High Court	
	<b>Total (in Numbers)</b>	
	<b>Total (in Words)</b>	





## DRAFT AGREEMENT

This Agreement (hereinafter referred to as “**Agreement**”) is made at \_\_\_\_ (day) of \_\_\_\_ (month) 2026 (**Effective Date**).

### **BY & BETWEEN**

**Pakistan Industrial Development Corporation (Pvt.) Ltd.**, a company registered under Section 32 of Companies Ordinance, 1984, with its office on the 2<sup>nd</sup> Floor, PIDC House, Dr. Ziauddin Ahmed Road, Karachi (hereinafter referred to as “**the Company**” or “**the Client**”, which expression shall where the context admits include its administrators, authorized representatives, successors-in-interest and permitted assigns) of the One Part;

### **AND**

[**Name of Law/Tax Firm/Individual**], [**Legal Status**], \_\_\_\_ having its place of business at \_\_\_\_ (hereinafter referred to as “**Law Firm/Tax Firm**”, which expression shall where the context admits include its administrators, authorized representatives, Partners, Associates, successors-in-interest and permitted assigns) of the Second Part.

All Parties are hereinafter to be individually referred to as “**Party**” and collectively as the “**Parties**”.

**WHEREAS** the Company requires the services of an eligible Law/Tax/Firm/Individual for filing of petition before honorable high court preferably Islamabad high court. [Party Name] has offered to provide services for filing of petition before honorable high court preferably Islamabad high court, on the terms said out herein below.

NOW, THEREFORE, the Parties have agreed on the following areas:

#### **1. TERM DURATION & RENEWAL**

- 1.1 The duration of this Agreement is till ..... starting from ..... 2026 (extendable for 1 additional year based on satisfactory performance)
- 1.2 This Agreement shall remain valid till above time period or completion of the job unless otherwise terminated by the Parties in accordance with Clause 5 of this Agreement.

#### **2. BLIGATIONS OF THE LAW FIRM**

- 2.1 The Law/Tax firm shall perform all duties/obligations, as mentioned in scope of work of the request of proposal (RFP).

#### **3. PAYMENTS**

- 3.1 The Company has agreed to pay to the Law Firm for the services rendered by it pursuant to the Agreement at the rates mentioned in summary of cost and the method define in payment section of RFP, which shall be considered as an integral part of this Agreement.
- 3.2 The Company undertakes to pay the law firm the amount due on account of invoice(s) generated within 30 days of receipt of the invoice(s).



- 3.3 Payments shall be made in the name of the Law/Tax Firm/Individual. The traveling and boarding & lodging expenses & all other expenditure, if any will be borne by the Law/Tax firm. It is expressly agreed that the Law/Tax firm shall not be entitled to any additional payments on account of this Agreement except as agreed under this Agreement.
- 3.4 Notwithstanding anything herein to the contrary, the law/tax firm shall not be entitled to and the Company shall have the right to withhold payment due to the Law/Tax firm where the Services, or any part thereof, are not completed or performed to the complete satisfaction and approval of the Company.
- 3.5 All payments made hereunder by the Company to Law/Tax firm shall be made subject to applicable tax deductions.

#### **4. REPRESENTATIONS AND WARRANTIES**

- 4.1 The Parties represent and warrant to each other that each of the Parties has and will have full power and authority to enter into and perform this Agreement.
- 4.2 The Law/tax firm warrants that it is financially sound and duly licensed, with adequate staff and possesses the experience in the rendition of services required to be performed hereunder and shall, therefore, render the Services in a sound, professional and lawful manner as per the highest standard of professionalism and shall exercise, and act with, due care, judgment and skill reasonably expected in the performance of services of the like nature internationally.

#### **5. TERMINATION**

Either Party may terminate this Agreement with or without cause by providing, not less than thirty (30) days prior written notice of termination to the other Party.

#### **6. COMPLIANCE WITH LAW**

The validity of interpretation and construction of this Agreement and each part hereof shall be governed by the Laws of Pakistan. The Law/Tax firm shall comply with all applicable laws of Pakistan.

#### **7. CONFIDENTIALITY**

The Parties shall maintain confidentiality with regard to the terms and conditions of this Agreement and any information passed on to each other for the performance of their duties under the Agreement and shall not divulge or disclose them to any other person/party(ies) etc., who is not a party to this Agreement. Law/Tax shall take all reasonable precautions, which in any event shall not be less than those precautions used to protect its own Confidential Information, to keep the Confidential Information of the Company in the strictest confidence and to protect it from disclosure. In no event, shall the law/tax firm's precautionary measures fall below the reasonable standard of care.

#### **8. INDEMNIFICATION CLAUSE**

To the fullest extent permitted by law, the law/tax firm shall indemnify, defend, and hold harmless the Company, its employees, officials, officers, and agents from loss or damage, including, but not limited to, legal fees, and other costs of defense by reason of actual or alleged violations of any Law, all injuries, deaths, damage to property, suits, claims, liens,



lien rights, judgments, liabilities, costs and expenses, which may arise directly or indirectly from the services provided hereunder. This obligation shall survive the expiration and/or termination of this Agreement.

## 9. DISPUTE RESOLUTION & GOVERNING LAW

Any dispute, controversy or claim arising out of or in connection with this Agreement shall be resolved by Parties through negotiations. If dispute(s) remain unresolved by negotiations, they shall be finally settled by arbitration to be held under the Arbitration Act, 1940. The number of arbitrators shall be three (03) unless otherwise mutually agreed by the Parties. The venue of the arbitration shall be Islamabad, Pakistan. The award made by the arbitration process shall be final and binding on the Parties and may be enforced in any court of competent jurisdiction.

## 10. FORCE MAJEURE

For the purposes of this Agreement, "Force Majeure" means an event that is beyond the reasonable control of a Party and which makes a Party's performance of its obligations under this Agreement impossible or so impractical as to be considered impossible under the circumstances.

The failure of either Party to fulfill any of its obligations under this agreement shall not be considered to be a breach of or default under this agreement insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Agreement and has informed the other Party as soon as possible about the occurrence of such an event.

## 14. RELATIONSHIP OF THE PARTIES

This Agreement shall not be interpreted or construed to create a relationship of master and servant or principal and agent, an association, joint venture, or

partnership as between the Parties or to impose any partnership obligation or liability upon either Party. Neither Party shall have any right, power or authority to enter into any agreement or undertaking for, or act on behalf of, or to act as or be an agent or representative of, or to otherwise bind the other Party.

## 15. GENERAL TERMS OF THE AGREEMENT

- 15.1 **Successors:** This Agreement shall be binding upon and inure to the benefit of the Parties and its successors, permitted assigns and legal representatives.
- 15.2 **Amendments:** Any amendment to this Agreement shall only be binding if executed in writing by the Parties through their duly authorized representatives.
- 15.3 **Entire Agreement:** This Agreement constitutes the entire agreement and understanding of the Parties with respect to its object and supersedes and cancels any prior representation, commitment, undertaking or agreement between the Parties, whether oral or written, with respect to or in connection with any of the matters or things to which such Agreement applies or refers.
- 15.4 **Waiver:** No waiver by either Party of any default or defaults by the other Party in the performance of any of the provisions of this Agreement:
  - a. shall operate or be construed as a waiver of any other or further default whether of a like or different character; or



- b. shall be effective unless in writing duly executed by a duly authorized representative of such Party.

Neither the failure by either Party to insist on any occasion upon the performance of the terms, conditions and provisions of this Agreement, nor time or other indulgence granted by one Party to the other, shall act as a waiver of such breach or acceptance of any variation or the relinquishment of any such right or any other right hereunder, which shall remain in full force and effect.

- 15.5 **Counterparts.** This Agreement may be executed in two or more counterparts each of which shall be considered one and the same Agreement and each of which shall be deemed an original.

IN WITNESS WHEREOF the Parties to this Agreement have set their respective hands on this Agreement on the day, month and year written above, in the presence of witnesses mentioned below.

**On behalf of the Company    On behalf of the Law/Tax firm**

\_\_\_\_\_  
Name:                      Name:

Title:                      Title:

**Witnesses:**

\_\_\_\_\_  
Name:                      Name:

Title:                      Title:

CNIC:                      CNIC:

***Note: This Agreement is a Draft Agreement subject to change in terms and conditions upon negotiation with the successful bidder during the award of the agreement.***