



## **EXPRESSION OF INTEREST** **HIRING OF TAX CONSULTANCY SERVICES**

1. Pakistan Industrial Development Corporation Private Limited (PIDC), (the "Company"), a state-owned enterprise, invites proposals from reputable tax Consultancy Firms/ Individuals for its sales tax refunds of the Company and its associated undertaking, M/s National Industrial Parks Development & Management Company (now merged into the Company).
2. 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)).
3. In order to clarify the bidder's queries for the captioned work, a pre-bid meeting will be held on **12<sup>th</sup> January, 2026 at 11 am** at below mentioned address.
4. Interested firms/ Individuals are requested to submit their proposals electronically through PPRA EPADS on "**Single Stage Single Envelope**" procedure on or before **20<sup>th</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.
5. 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 below before the deadline of submission.

### **MANAGER FINANCE**

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

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

Ph: 021-38266666

Web: [www.pidc.com.pk](http://www.pidc.com.pk) Email: [Finance@pidc.com.pk](mailto:Finance@pidc.com.pk)



PAKISTAN INDUSTRIAL DEVELOPMENT CORPORATION (PVT.) LTD.  
MINISTRY OF INDUSTRIES & PRODUCTION, GOVERNMENT OF PAKISTAN



# **REQUEST FOR PROPOSAL (RFP)**

## **HIRING OF CONSULTANCY SERVICES FOR SALES TAX REFUNDS AND RELEVANT ALLIED MATTERS**

**January 2026**

**REQUEST FOR PROPOSAL FOR HIRING OF CONSULTANCY SERVICES FOR  
SALES TAX REFUNDS AND RELEVANT ALLIED MATTERS OF THE COMPANY  
AND ITS ASSOCIATED UNDERTAKING M/S NATIONAL INDUSTRIAL PARKS**

## **DEVELOPMENT & MANAGMNET COMPANY (NIPDMC), NOW MERGED INTO THE COMPANY**

### **1. Background**

The Pakistan Industrial Development Corporation (PIDC) is seeking proposals from qualified and experienced tax consultancy firms for sales tax refunds of the Company and its associated undertaking M/s National Industrial Parks Development & Management Company (NIPDMC) now merged into the "Company". The objective of this consultancy is to pursue & obtain its pending sales tax refunds and other related matters.

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

The selected consultant will be responsible for the following key tasks:

#### **2.1. Review of Sales tax refund matters;**

- i. PIDC & its associated undertaking M/s National Industrial Parks Development & Management Company (NIPDMC), now merged into the Company;
- ii. Review of records & other supporting documents related to sales tax refund;
- iii. Assess the data/records available with PIDC and suggest improvement if any.
- iv. Review of condonation applications already filed before FBR in case of NIPDMC;

#### **2.2. To obtain FBR approval for time limit condonation as laid down in section 74 of Sales Tax Act, 1990 in the case of NIPDMC & obtain refund of the same**

- i. To obtain FBR approval for time limit condonation as laid down in section 74 of Sales Tax Act, 1990 in the case of NIPDMC.
- ii. To obtain refund of Rs. 40,590,883 after the approval of condonation from FBR.

#### **2.3. To obtain sales tax refund from Federal Board of Revenue (FBR) in case of PIDC**

- i. Sales tax refunds of PIDC Rs. Rs. 63,564,337, comprising two refund application of Rs. 23,717,000 & Rs. 39,847,337.

#### **2.4. To obtain approval for section 8B exclusion as per SRO 1190(1)/2019 available to power distribution companies under section 8B of Sales Tax Act, 1990.**

- i. To obtain FBR approval for activation of section 8b tab on FBR IRIS;

#### **2.5. In case the matter is to be taken up with the Federal Tax Ombudsman (FTO);**

- i. It will be upto the consultants to pursue the matter though all the legal means available including but not limited to FTO and Company will have no objection on it.
- ii. Study the court cases & case studies where necessary for presenting before FTO;
- iii. Assess the requirements of FTO related to data/records and communicate the same to PIDC;
- iv. Application in writing with the concerned FTO to direct FBR to issue refund orders;
- v. Submission of data/records to FTO with the cover letter and explain the same to the FTO office;
- vi. To obtain FTO refund orders directing FBR to process sales tax refunds
- vii. To obtain sales tax refunds from FBR on the basis of FTO orders.

### 3. Duration

The consultancy will remain continue for 2 years (extendable till 1 additional year). However, consultant may complete all refund orders within the same period.

### 4. Reporting

The consultant will report directly to the Chief Financial Officer (CFO) and will work in close coordination with the Finance Department and the senior management.

### 5. Deliverables

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

S. No.	Deliverables
1	<b>CONDONATION &amp; SALES TAX REFUNDS (NIPDMC)</b>  i. To obtain the FBR approval of Condonation of time limit as laid down in section 74 of Sales Tax Act, 1990; ii. To obtain refund of Rs. 40,590,883 after the FBR approval of condonation. Period: September 2016 November 2022 iii. Refund Status: Time-barred for which condonation is required  <b>Note: Condonation applications already filed by Company before FBR.</b>
2	<b>SALES TAX REFUNDS</b>  <b>Sales Tax refund (PIDC)</b>  i. FTO & FBR refund orders ii. Refund amount Rs. 23,717,100 iii. Refund amount Rs. 39,847,327 iv. Period: July 2022 to November 30, 2025  <b>Note: FBR acknowledgement received for Rs. 23,717,100 in March ,2025 &amp; refund Rs. 39,847,327 claimed in November, 2025 sales tax return.</b>
3	<b>TO OBTAIN SECTION APPROVAL OF 8B EXCLUSION ON FBR IRIS AS PER SRO 1190(1)/2019 UNDER SECTION 8B OF SALES TAX ACT, 1990</b>  i. Activation of section 8B exclusion TAB on IRIS Portal Report

Note: fee quoted will be inclusive of all legal options including FTO.

## 6. Payment

- The payments will be made through cross-cheque to the consultant(s) on the completion and submission of deliverables after deducting applicable government taxes. The Consultant shall submit the invoice only after the approval by the Company.
- Proposal shall be submitted for each deliverable assignment separately and should be inclusive of out-of-pocket expenses and applicable taxes.
- Final payment for deliverable at serial number 1 & 2 shall be made in the ratio of refund received to the total refund amount.
- Payment for deliverable at serial number 3 shall be released upon the successful completion of the assignment.

## 7. Qualification / Eligibility Criteria:

### I. Eligibility Criteria

- Submission of proposal through PPRA EPADS is mandatory.
- 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 in last 5 years.

#### Notes:

- *For verification of eligibility criteria, the Company may ask for evidence including FTO orders, FBR Sales tax refund orders and the amount realized by the client.*
- *Ongoing work without FTO and FBR Sales tax refund orders will not be considered for qualification criteria.*
- *Only qualified eligible applicant's consultant 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.
- 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.
- Advance payment is not applicable.

- Application as JV partner is not applicable.
- Proposal shall remain valid till 120 days from the proposal submission, extendable as per PPRA rules.
- Venue, Date and Time of submission /opening as stated in EOI.
- Procuring agency reserves the right to accept/reject any or all offers or part thereof as per PPRA rules.

## Financial Proposal Submission Form

Reference: \_\_\_\_\_  
Date: \_\_\_\_\_

To:

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

Sir/Madam,

We, the undersigned, offer to provide following services for;

- i. Condonation and refund of sales tax of M/s National Industrial Parks Development and Management Company (NIPDMC), now merged into the Company.
- ii. Refund of sales tax of Pakistan Industrial Development Corporation (Private) Limited "the Company"
- iii. Obtain section approval of 8B exclusion on FBR-IRIS as per SRO 1190(1)/2019 under section 8b OF Sales Tax Act, 1990

in accordance with your Request for Proposal dated [ADVERTISEMENT DATE]. We are hereby submitting our Proposal.

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**

<b>S. No.</b>	<b>PARTICULARS</b>	<b>PAK RUPEES</b>
1	<p><b>CONDONATION &amp; SALES TAX REFUNDS (NIPDMC)</b></p> <p>iv. To obtain the FBR approval of Condonation of time limit as laid down in section 74 of Sales Tax Act, 1990;  v. To obtain refund of Rs. 40,590,883 after the approval of  vi. condonation from FBR. Period: September 2016 November 2022  vii. Refund Status: Time-barred for which condonation is required</p> <p><b><i>Note: Condonation applications already filed by Company before FBR.</i></b></p>	
2	<p><b>SALES TAX REFUNDS</b></p> <p><b>Sales Tax refund (PIDC)</b></p> <p>v. FTO &amp; FBR refund orders  vi. Refund amount Rs. 23,717,100  vii. Refund amount Rs. 39,847,327  viii. Period: July 2022 to November 30, 2025  ix. Refund status: (active)</p> <p><b><i>Note: FBR acknowledgement received for Rs. 23,717,100 in March, 2025 &amp; refund Rs. 39,847,327 claimed in November, 2025 sales tax return.</i></b></p>	
3	<p><b>TO OBTAIN SECTION APPROVAL OF 8B EXCLUSION ON FBR IRIS AS PER SRO 1190(1)/2019 UNDER SECTION 8B OF SALES TAX ACT, 1990</b></p> <p>i. Activation of section 8B exclusion TAB on IRIS Portal Report</p>	
	<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. (PIDC)**, 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 Tax Firm/Individual], [Legal Status],\_\_\_\_, having its place of business at \_\_\_\_\_ (hereinafter referred to as "**Tax Consultant**", 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 Income/sales Tax Consultant Firm/Individual for sales tax refunds and other allied matters of the Company and its associated undertaking, M/s. National Industrial Parks Development & Management Co. [Party Name] has offered to provide services for the sales tax refund and other allied matters of the its associated undertakings, M/s. National Industrial Parks Development & Management Company, now merged into the Company, 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 till further 1 more 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. OBLIGATIONS OF THE TAX CONSULTANT**

- 2.1 The tax consultant 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 tax consultant 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 tax consultant the amount due on account of invoice(s) generated within 28 days of receipt of the verified invoice(s).

- 3.3 Payments shall be made in the name of the Tax Consultant Firm/Individual. The traveling and boarding & lodging expenses & all other expenditure, if any will be borne by the tax consultant. It is expressly agreed that the tax consultant 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 tax consultant shall not be entitled to and the Company shall have the right to withhold payment due to the tax consultant 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 the tax consultant 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 tax consultant 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 tax consultant 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. Tax consultant 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 tax consultant's precautionary measures fall below the reasonable standard of care.

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

To the fullest extent permitted by law, the tax consultant 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 Tax Consultant**

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Name: Name:

Title: Title:

**Witnesses:**

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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.***