



Ref: ACC-606-001-25

December 29, 2025

The Deputy Director (Monitoring & Implementation)
Public Procurement Regulatory Authority,
Cabinet Secretariat, Cabinet Division, Government of Pakistan,
Federal Bank for Cooperative Building, Sector G-5/2,
Islamabad

INVITATION TO BID FOR OUTSOURCING OF FILING OF MONTHLY SALES TAX RETURNS OF THE COMPANY AND CONDONATION OF INPUT TAX CLAIMS

TENDER ENQUIRY NO. SNGPL. ACC 600/2025 OPENING DATE: JANUARY 20, 2026

We enclose one set of tender documents for engagement of Chartered Accountant Firms registered with ICAP, having satisfactory QCR rating for outsourcing of filing of monthly sales tax/provincial sales tax returns of the company and filing of condonation of input tax claim.: -

The bids are invited under Consultancy Services Rules 2010 on "Quality and Cost-Based Selection (QCBS) method". We enclose herewith one set of our Tender enquiry for supply of subject noted services comprising of the following:-

i)	General Terms.	Appendix 'A'
ii)	Schedule of Requirement and Delivery.	Appendix 'B'
iii)	Scope of Services/Terms of reference.	Appendix 'C'
iv)	Price Term Sheet	Appendix 'D'
v)	Bid Evaluation Criteria.	Appendix 'E'
vi)	Specimen of Bid Bond.	Appendix 'F'
vii)	Specimen of Performance Warranty Bond Guaranty.	Appendix 'G'
viii)	Format of integrity Pact	Appendix 'H'
ix)	Authority Letter Format	Appendix 'I'
x)	Form of Contract	Appendix 'J'



1-B). The bids against this tender are invited on Single-stage two envelop system basis. The bids shall comprise a single package containing two separate envelopes. Each envelope shall contain separately the "TECHNICAL PROPOSAL" and the "FINANCIAL PROPOSAL".

The Technical and Financial Proposals must include, amongst others, the following documents:-

Technical Proposals

- As mentioned in Bid Evaluation Criteria "Appendix-E"
- Please arrange to submit one original technical proposal along with duplicate copy of the same, failing which your offer may not be considered for evaluation.

Financial Proposals

- Price Term Sheet (Appendix-D)
- Bid Bond amounting to Rs.1,000,000/- in the form of Bank Draft/Pay Order or a bank guarantee issued by a scheduled Bank of Pakistan on a non judicial stamp paper (as per specimen enclosed Appendix-F) valid for 30 days beyond the validity of bid/quotation as stipulated at serial 8 page 2 of General Terms, Appendix-A, must be conspicuously placed in separate envelope with Financial Proposals of the bids.
- Professional Tax Clearance Certificate (Clause 15 of Appendix 'B')
- Copy of Provincial Sales Tax Registration Certificate.

Therefore, bidders are required to submit their offers complete in all respects addressed to:-

***The General Manager (Accounts)
Sui Northern Gas Pipelines Limited
4th Floor, Gas House, 21-Kashmir Road, Lahore-Pakistan***

- i. The envelope shall respectively be marked as "TECHNICAL PROPOSAL" and "FINANCIAL PROPOSAL" in bold and legible letters to avoid confusion and seal properly.
- ii. Initially, only the envelope marked as "TECHNICAL PROPOSAL" shall be opened.
- iii. The envelope marked as "FINANCIAL PROPOSAL" shall be retained in the custody of Client without being opened.
- iv. Client shall evaluate the "TECHNICAL PROPOSAL" in accordance with TORs and the terms and conditions of the tender enquiry without reference to the price and will reject any proposal which do not conform to the specified requirements.
- v. After evaluation of the "TECHNICAL PROPOSAL" the Client shall within the validity period, publicly open the financial proposals of the technically accepted bids only at a time, date and venue announced and communicated in advance to all technically acceptable bidders.
- vi. The "FINANCIAL PROPOSAL" of the bids found technically non-responsive shall be returned un-opened to the respective bidders.

- 2) Bids/Quotation will be received in this office on or before 20-01-2026 at 1500 hrs and will be opened publicly on the same date at 1530 hrs. In case of holiday(s) falling on the date of bid opening, bids/quotations will be opened at the same time on the next working day. It will be the responsibility of the bidder to deliver the bids before the closing time. The Client does not take any responsibility, whatsoever, of collection of bids from any agency. Bids/Quotations received after bid opening date and time or received at any address other than that mentioned above will not be considered and will be returned.
- 3) The selection of the consultant shall be carried out under the Quality and Cost-Based Selection (QCBS) method. The evaluation will be based on a total score of 100 points, with 70% weightage assigned to technical/quality evaluation Appendix-D and 30% weightage assigned to financial evaluation.
- 4) Every bidder will invariably tag each supporting document submitted in support of respective evaluation criteria and such documents will be enclosed along with the technical bid in sequence of serial number mentioned in the Criteria.
- 5) Your firm and irrevocable offer in Pak Rupees.
- 6) General Terms, attached as Appendix 'A' must be taken into consideration before submitting your quotation.
- 7) Your offer must remain open for a period of 90 days from the closing date of the tender.
- 8) If you have any doubts as to the meaning of any portion of the specifications or General Terms, you should, when submitting your bid, set out in your covering letter the interpretation upon which you rely.
- 9) We reserve the right to increase/decrease the scope of work or cancel this enquiry in whole or in part before tender opening.
- 10) It must be indicated by the bidders in their offers/ quotations that their quotation fully conforms to technical specifications and to the terms and conditions of the tender enquiry.
- 11) Only one authorized representative of a bidder will be allowed to attend the public opening of bids who will be required to submit an authority letter (as per specimen attached as (Appendix 'I') in his favor issued by the respective bidder(s) for attending the public opening of bids, failing which he will not be allowed to attend the public opening.
- 12) Clauses mentioned above will make part of the original Terms and Conditions of the contract and will supersede if found in contradiction with any clause mentioned at any other place in the tender enquiry.
- 13) Non-compliance of above terms and conditions may result in rejection of a bid.



سوئی ناردرن گیس
Sui Northern Gas

14) Any attempt to obstruct competition by any means including formation of cartels will lead to rejection of your bid. Furthermore, this may also lead to delisting of your firm from list of approved /pre-qualified consultants of the tendered item.

15) Following may be contacted for any query:

Mr. Ali Mansoor Shami
Senior Accountant (Tax)
SNGPL
042-99200097
Mansoor.Shami@sngpl.com.pk

Mr. Faraz Ejaz,
Chief Accountant (Tax & FR)
SNGPL
042-99201312
Faraz.Ejaz@sngpl.com.pk

Assuring you of our best cooperation.

Yours sincerely,
SUI NORTHERN GAS PIPELINES
LIMITED


(M. RAHEEL FAROOQ)
GENERAL MANAGER (ACCOUNTS)
FOR MANAGING DIRECTOR

Enclosed: As above.

GENERAL TERMS

1. LANGUAGE

The ruling language of this tender is English.

2. PRICES

2.1 Bidder is required to submit their firm and irrevocable offer in Pak Rupees against the scope of work.

2.2 Prices must be quoted on prescribed format as Appendix "D".

3. CLARIFICATION OF BID

3.1 Quotation should not have any over-writing, Corrections, if any, must be made by deleting and re-writing. All such deletions/cutting must be authenticated by additional signatures. Quotations carrying over-writing are likely to be disregarded.

3.2 No bidder will be permitted to alter his bid after the bids have been opened, but clarifications not altering the substance of the bid may be solicited and/or accepted. No bidder will be asked or required to alter the substance of his bid.

4. REJECTION OF BIDS

4.1 The client reserves the right to reject any or all bids without assigning any reasons.

4.2 The client does not bind itself to accept the lowest priced bid or any particular bid or any part of a bid, nor will be responsible to pay the expenses or losses which may be incurred by any tenderer/bidder in preparation of his bid.

5. CANVASSING

Canvassing by any bidder at any stage of the tender evaluation is strictly prohibited. Any infringement will lead to disqualification.

6. AWARD OF CONTRACT

The selection of the consultant shall be carried out under the Quality and Cost-Based Selection (QCBS) method. The evaluation will be based on a total score of 100 points, with 70% weightage assigned to technical/quality evaluation Appendix-E and 30% weightage assigned to financial evaluation Appendix-D.

Form of contract is provided as Appendix-J.

7. VALIDITY OF BIDS

- 7.1 Bidder's offer must remain valid for a period of 90-days from closing date of the tender/date of opening of bids. Bids received with shorter validity will be considered non-responsive and will not be considered for evaluation and comparison.
- 7.2 The client may, however, request for extension of validity of bids without any change in quoted price and other terms and conditions. The bidder(s) may refuse to extend validity of their bid beyond their quoted validity.

8. BID SECURITY

- 8.1 Every bidder shall furnish as part of its bid, bid security (in original), amounting to Rs. 1,000,000/- in the form of Bank Draft/Pay Order or a bank guarantee issued by a scheduled Bank of Pakistan on a non judicial stamp paper (as per specimen enclosed Appendix-F) valid for 30 days beyond the validity of bid/quotation. This will serve as a guarantee of acceptance of the contract/policy in case his bid turns out to be the lowest evaluated bid.
- 8.2 Any Bid, which is not accompanied by the bid security (in original), would be treated as without bid security and will not be read out at the time of tender opening and will be considered as non-responsive. No Telex/Telefax/e-mail advice regarding issuance of Bid Bond or copy of bid bond received from bidder/Bank will be considered sufficient in lieu of actual Bid Bond. Bids received alongwith bid security in the amount of less than required amount shall be treated as non-responsive.
- 8.3 This bid bond will serve as guarantee in case bidder subsequently either withdraw, or unilaterally modify, vary or alter the bid after opening of the bids and before expiry of bid validity period, or fail to accept the contract/policy awarded to them within the validity of their bid or its extended validity in case his bid turns out to be the lowest evaluated bid. Bid Bond will be retained until the bidder furnishes the required Performance/Warranty Bond Guarantee. We reserve the right to retain the Bid Bond of the next lowest bidders, until SNGPL enters into an Agreement or until 90 days after bid opening date, whichever is later.
- 8.4 The cost of the above bond shall be borne by the Bidders.
- 8.5 The bid security may be forfeited: -
- a) If any bidder withdraws its bid, during the period of bid validity specified by the bidder in his bid or extended period of validity of their bid/quotation.
 - b) In the case of successful bidder, if the bidder fails: -
 - i) To sign the Contract/Policy or
 - ii) To furnish Performance/Warranty Bond Guarantee.

9. PERFORMANCE/WARRANTY BOND GUARANTEE

9.1 PERFORMANCE SECURITY: (as per draft Appendix-F). Within 30 days after the award of contract/policy, the bidder shall furnish Performance/Warranty Bond Guarantee in the form of Bank Guarantee issued by a scheduled Bank in Pakistan, to SNGPL in the amount of 10% (ten percent) of the total premium payable

Performance Security may also be provided in shape of Pay Order/ Bank Draft/CDR favoring SNGPL along with an undertaking on non-judicial stamp paper for Rs. 100/- that "the supplier/bidder accepts tender enquiry/contract/policy terms including Performance/warranty bond guarantee, termination of contract etc and shall comply these term & conditions

- a) The proceeds of the Performance Security shall be payable to the SNGPL as compensation, in whole or in part, for bidder's failure to complete its obligations under the contract, on pro-rata basis to the extent of contract (amount) not performed, in addition to other claims, if any as mentioned in the tender documents.
- b) This will serve as Performance Bond to guarantee timely and complete payment of all the claims lodged with the successful bidder.

Subsequently, this will serve as Warranty Bond as per clause 9.2 given below:-

9.2 The Performance/Warranty Bond Guarantee, if provided within the given time period of 30 days, shall remain valid for a period of not less than 6 months, after the expiry of contractual period. In case, the Performance/Warranty Bond Guarantee is not received within 60 days, the relevant clauses of the tender / contract / policy will be invoked, contract/policy will be terminated and submitted bid bond will be forfeited.

9.3 Pursuant to above, after initial period of 30 days, a notice will be served to the bidder for submission of Performance/Warranty Bond Guarantee within next 10 days. In case of adherence to the notice, the period of Performance/Warranty Bond Guarantee will be as per stipulation of clause 9.2. In case the bidder fails to submit Performance/Warranty Bond Guarantee even after 10 days of notice, final notice will be issued to submit Performance/Warranty Bond Guarantee within next 20 days (overall not later than 60 days of award of the contract/policy). In case of failure, the contract/policy will be terminated and bid bond will be forfeited.

10. Integrity Pact

The bidders are required to carefully read text of the Integrity Pact attached with the tender documents (as per Appendix-I) and affirm their concurrences as to the execution of the same, in case contract is awarded to them. This is a mandatory requirement under Public Procurement Rules 2004.

11. PAYMENTS

- 11.1 Payment of Consultant's monthly bill will be made by the Company within 30-days after satisfactory submission of company's monthly sales tax return and Provincial sales tax returns and after the receipt of bills which will be approved by the Management. Moreover, payment(s) will be made in line with FBR directives through Digital means / Banking Channels. Bidders may submit IBAN Account details for the purpose.
- 11.2 Government Taxes as per prevailing rules will be deducted from Consultant's bills as required vide Gazette Notification No. 15 (INCOME TAX) deduction of advance tax at source. If Consultant is exempted from deduction of advance tax, Consultant may state so and enclose a photo-state copy of any such valid Exemption Certificate.
- 11.3 Invoice with all relevant documents should be submitted within 15 days from the completion of job.
- 11.4 Client as a withholding agent, will withhold provincial Sales Tax (PST) as per withholding rules of the relevant province.

12. FORCE MAJEURE

- 12.1 Notwithstanding any provision to the contrary contained for damages or to be deemed in default for the provision of the contract/order for failure to perform or delay in the performance of obligations assumed by such party pursuant hereto in-so-far as the said affected party can clearly establish that its performance has been prevented or delayed by force majeure. The term "Force Majeure" as employed herein shall mean act of Government in their sovereign capacity, riots, strikes, and lockouts, fires occurring in the supplier's establishment, political disturbances, mobilization, wars, unprecedented flood, storms hurricanes or other acts of God.
- 12.2 If a party wishes to claim relief of by the reasons of Force Majeure, it shall within ten days of its occurrence serve written notice of occurrence of such a Force Majeure on the other party through registered posts. The two parties shall consult each other and agree upon the measures to be taken. As soon as the Force Majeure ends, the affected party shall promptly resume performance of its obligations under the agreements and intimate the other party about this.

13. TERMINATION OF CONTRACT

- SNGPL may, without prejudice to any other remedy for breach of the contract, by service of 10 days advance written notice as to default in making of timely settlement (i.e. maximum 21 days), sent to the contractor/service provider, terminate the contract in whole, or in part.
- 13.1 In a case a contract is signed on the basis of this tender enquiry, the client may, without prejudice to any other remedy for breach of contract, by written notice of default sent to the consultant, terminate the Contract in whole or in part:

- a) If the Consultant fails to deliver any or all of the services within the time period(s) specified in the Contract, or any extension thereof granted by the client;
- b) If the Consultant fails to perform any other obligation(s) under the contract/, or

If the Consultant, in either of the above circumstances, does not cure its failure within a period of 30 days after receipt of the default notice from the client;

- 13.2 In the event, the client, terminates the contract in whole or in part pursuant to Para 13, the client, may procure, upon such terms and in such manner as it does appropriate services similar to those undelivered, and the bidder shall be liable to Client for any excess cost for such contract to the extent not terminated.
- 13.3 Complete documents as required in tender documents must be accompanied with the offer, failing which the bid is liable to rejection.
- 13.4 In case the Consultant fails to supply the services within stipulated period and seeks extension from the Client and that in the event of extension granted by the Client in completion of supply of services, in case the existing tax/Excise Duty is either increased or new tax is imposed by the Government during the extended period, payment thereof will be the sole liability of the bidder and the Client shall not be liable to pay any such amount to the bidder on account of imposition of new duty custom, excise or tax increase in existing rate of duty, custom excise or tax.
- 13.5 While tendering your quotation, the price offered will be final and firm till the completion of the job. No request for increase in price due to any reason thereof will be entertained.
- 13.6 In case of award of job, the Consultant will be required to execute the contract strictly in accordance with the terms and conditions of the contract. In case any of the terms and conditions of the contract is violated the Client will have the right to cancel the contract or part thereof as necessary.

14. ARBITRATION / RESOLUTION OF DISPUTES

- 14.1 Any difference or dispute arising out of or in connection with the contract between the Client and Consultant/Bidder which cannot be amicably resolved shall be referred to Arbitration in Lahore, Pakistan, to two Arbitrators, one to be appointed by each party of such difference/dispute. In case of the judgment of the said Arbitrators being at variance, the matter shall be referred to an "Umpire, who shall be appointed by both the said Arbitrators. The Umpire shall be a retired judge of High Court or the Supreme Court of Pakistan. Such Arbitrators and Umpire shall proceed to adjudicate the dispute in accordance with the Arbitration Act, 1940 as amended from time to time.
- 14.2 Prior to the exercising of any right by the bidder to terminate the contract under the condition stipulated above, a written notice shall be required to be given to the other party specifying such default(s) and calling for submission of explanation within seven (7) days of receipt of such notice. If such explanation is not furnished within the stipulated time or

if so furnished, is found to be unsatisfactory, and the default(s) continues, the contract is terminated with notice to the other party.

- 14.3 The agreement shall be governed by the Laws of Pakistan and the arbitration language shall be English.
- 14.4 During the course of arbitration, the Consultant/Bidder shall not suspend the performance of his responsibilities and obligations under the Contract unless authorized by the client in writing to do so.
- 14.5 The bidder/Consultant who, in sole opinion of the Client, committed default in performing part of his obligations under the contract awarded to him by the Client, in addition to other penalties likely to be imposed against him in terms thereof, shall also disentitle him to participate in the tender enquiry of similar services issued by the client on the part of bidder.
- 14.6 Bidder is required to attach with their quotation original tender document duly signed and stamped.
- 14.7 The successful Bidder/Consultant, on whom contract will be awarded, shall be bound for supply the service in accordance with the scope of work defined in the tender documents. In case of failure to comply with scope of work, the Client, reserves the right to stop future business dealing with them and de-list their names and levy other penalties as per terms of the contract.
- 14.8 In case of contract with Bidder/Consultant and subject to above, the Client shall have the right to take services from other sources at Bidder's/Consultant's risk and difference in cost will be recovered from Bidder/Consultant.

SCHEDULE OF REQUIREMENT AND DELIVERY

Item No.	Description	Delivery Required At
1	<p>ENGAGEMENT OF A CHARTERED ACCOUNTANT FIRM REGISTERED WITH ICAP HAVING SATISFACTORY QCR RATING FOR:</p> <p>I. FILING OF MONTHLY SALES TAX RETURN</p> <p>II. FILING OF MONTHLY PST RETURN OF PRA, SRB, KPRA.</p> <p>III. CONDONATION CASE PREPARATION AND FILING WITH CONCERNED COMMISSIONER, LTO, FBR</p>	<p>The Chartered Accountant Firm should perform the assignment as per rules and timelines sanctioned by Sales Tax Act, 1990 in conjunction with SRO's and amendments issued from time to time.</p> <p>You will submit bid bond amounting to Rs. 1,000,000/- in shape of Bank Guarantee/Pay Order/CDR/DD etc.</p>
<p>Detailed Technical Specification & Bid Evaluation Criteria as per Appendix "E" attached.</p>		

Notes:-

- 1 Client requires the completion of job as per above mentioned delivery period.
- 2 Alternate bids/offers are not acceptable as per PPRA Rules.
- 3 Please arrange to submit one original Technical/Financial offer alongwith duplicate copy of each of the same, failing which your offer may not be considered for evaluations.
- 4 Please indicate clearly your reservation, if any, to the terms and conditions of the tender enquiry, on the quotation.
- 5 During the course of evaluation/scrutiny of bid, if any clarification is sought by Client, bidders are required to adhere to the timeline specified by the Client. In case of non-compliance to the timeline, Client reserves the right to proceed further without any re-course.
- 6 No bid will be accepted for incomplete scope of work than that specified. Any bid received for partial scope of work will be rejected and not considered for evaluation.
- 7 It is contractor's responsibility to take measures as per General Procedure of HSE in view of the environmental health, safety law and regulations which is available at www.sngpl.com.pk.
- 8 Client shall deduct income tax and provincial sales tax as per applicable tax laws from the Sale Tax invoice issued by the supplier and make payment of the balance amount.
- 9 Client reserves the right to increase/decrease the tender scope of work or cancel this enquiry in whole or in part before tender opening, should our requirement change in the meantime.
- 10 Client reserves the right to accept and/or reject any offer without assigning any reason whatsoever.
- 11 Bidders must in their offer/quotation write the price quoted by them in figures as well as in words.
- 12 Client reserves the right to extend the opening date of the tender enquiry without assigning any reason.
- 13 Any discount or alternate prices not read out at bid opening will not be considered during bid evaluation.
- 14 Please also provide break down of your quoted price indicating detail of taxes duties etc.,
- 15 The contractors, suppliers and services rendering person/firms are required to provide valid Professional Tax Clearance Certificate.
- 16 Please mention your National Tax Number on the invoices to be submitted for payment as per clause 11 of General Terms (Appendix-A).
- 17 Your offer should be accompanied by a copy of valid provincial Sales Tax Registration Certificate in your name.
- 18 The successful suppliers/dealers on whom purchase order(s)/contract(s) will be placed, shall provide a certificate as under:-

"No extra payment in the form of commission, over and above the contracted value has neither been paid nor will be paid to any official of Client/any authority in Pakistan.

- 19 No bidder will be permitted to alter his bid after bids have been opened, but clarification not altering the substance of the bid may be solicited and/or accepted. No bidder will be asked or required to alter the substance of his bid.
- 20 The successful bidder on whom the contracts(s) will be placed shall be bound to complete the job strictly in accordance with the specifications/terms and conditions of the contract. In case of failure/deviation of any of the terms and conditions and specifications of the contract/tender enquiry, the Client reserves the right to stop future business dealing with them and de-list their names from the list of Client's suppliers.
- 21 Conditional offer/quotation will not be accepted.
- 22 Blacklisting of firms will be dealt as per PPRA Rules. Black listed firms are not allowed to participate in this tender enquiry.
- 23 Please enclose all relevant leaflet / brochure alongwith your quotation.

Syed Mohsin Hassan
Assistant Director (Web Design)
Wednesday, 31 December, 2025, 2:24:12 PM

Syed Mohsin Hassan
Assistant Director (Web Design)
Wednesday, 31 December, 2025, 2:24:12 PM

SCOPE OF SERVICES**1. Assistance in Filing of Sales Tax and Provincial Sales Tax Returns**

Assisting in preparation and filing of monthly federal / provincial sales tax returns / withholding statements of the Company, based on the information provided by the Company. This would include review of the underlying documentation, advising Company on the contentious issues identified and any possible remedial course of action available to the Company.

Brief outline of activities to be performed under this scope is as under.

- i) The Company will provide all relevant sales, purchase and withholding sales tax data in the form of system reports / ledgers etc., by the time as mutually agreed.
- ii) The outsourcing business partner will work / analyse the data in compliance with applicable laws and will prepare and file Annexure-C pertaining to sales before due date.
- iii) In the light of SRO 709/(I)/2025 which require Company to integrate its billing system with lincence integrator or PRAL for generating and transmitting electronic invoices, the Outsourcing business partner will ensure that any real time issues faced during generation of invoices are immdeatiately take up issue with PRAL
- iv) The outsourcing business partner will share purchase data (including imports) related to input tax available on online portal with the Company for highlighting / identifying relevant invoices / good declarations to be claimed in sales tax return. The outsourcing business partner will be responsible to prepare and file Annexure-A and Annexure-B on portal, based on region wise/section wise data provided by SNGPL (payments made to suppliers/service providers during the month).
- v) The outsourcing business partner will extract Sales Tax Withholding invoices(STWH) appearing on provincial tax authority portals and reconcile with withheld data shared by SNGPL on monthly basis and arrange indivdual invoice level verification to ensure input claim of PST.
- vi) Review of details of input tax invoices on sample basis in the sales tax returns for the admissibility of the same as per the Sales Tax Act, 1990 [the ST Act].
- vii) The outsourcing business partner will identify and report purchase invoices near to be lapsed / time barred for input tax claim as per law.

- viii) The outsourcing business partner will prepare and share summarised region/section wise report of total input tax booked vs claimed.
- ix) The outsourcing business partner will reconcile the output tax (Annexure-C) and input tax (Annexure-A and Annexure-B) as per sales tax returns with ledgers, as mutually agreed.
- x) The outsourcing business partner will prepare other annexures, where applicable as per law based on the data provided by the Company and file same on portal.
- xi) The outsourcing business partner will share the sales tax return and provincial Sales tax return computation along with draft tax returns uploaded online for review and go ahead of the Company for filing. Upon confirmation, PSID for payment of sales tax (if any), will be shared for payment. Upon payment and approval, sales tax return will be filed within due date.
- xii) The outsourcing business partner will allocate a dedicated resource to respond to all queries of Client's customers / vendors/service providers pertaining to sales tax returns and
- xiii) The outsourcing business partner will assist in responding to notices from Federal and provincial authorities for issues culminating from return filing activity.
- xiv) Follow up with both FBR & Provincial authorities for resolution of input tax issues of provincial PST being claimed in FBR.
- xv) Highlighting, any potential issues arising during the work and advising possible remedial course of action.
- xvi) Review of Company's existing mechanism of tax related data collection and suggest improvements.
- xvii) Review of Company's existing mechanism of Withholding Tax (WHT) and suggest improvements.
- xviii) Any other usual business relating to this engagement.

2. Condonation of Input Sales Tax Claim

The outsourcing business partner will be required to prepare and file condonation application in the manner as prescribed by tax authorities based on underlying data/record provided by SNGPL. Brief outline of the activities to be performed under this scope are as under.

- i) Assistance in preparing and filing application for condonation under section 74 of the the ST Act enabling the Company to claim outstanding input tax in the sales tax return.

- ii) In context with the said applications, assisting the Company in gathering / compiling requisite information / documents.
- iii) Assistance in responding to the notices issued by tax authorities in connection with condonation application and representations before tax authorities to explain position of the Company in its best interest.
- iv) Leading the effort on behalf of the Company to obtain approval of condonation letter / order.

Syed Mohsin Hassan
Assistant Director (Web Design)
Wednesday, 31 December, 2025, 2:24:12 PM

Syed Mohsin Hassan
Assistant Director (Web Design)
Wednesday, 31 December, 2025, 2:24:12 PM

APPENDIX-D

Tender Enquiry No. SNGPL. ACC 600/2025

PRICE TERM SHEET

Sr. No.	Nature of Services	Monthly Rate (exclusive of PST) (Rs)	Annual Amount (Rs.)
	I. Filing of monthly Sales tax return II. Filing of Monthly PST return of PRA, SRB, KPRA. III. Condonation case preparation and filing with concerned commissioner, LTO, FBR (per case)	I. II. III.	

Name of Firm: _____

Signature & Stamp: _____

PROPOSAL EVALUATION FOR HIRING OF TAX CONSULTANT FOR THREE YEARS				Yes / No	Marks Obtained
A). MANDATORY REQUIREMENTS:					
1). Only Chartered Accountant firms registered with ICAP having satisfactory QCR rating (Attach documentary evidence.)				Yes	Not applicable
2). Valid NTN, PTN (with active status) and Professional Tax Certificate must be attached.				Yes	Not applicable
B). General				Total = 50 (Minimum Required = 30)	
Sr. No.	Description	Points	Maximum		
4	Annual Turnover of the firm in any of the last 2 years.		10		
	i Rs. 10 billion	10			
	ii Rs. 8 Billion	7			
	iii Rs. 6 Billion	5			
5	Present strength of workforce, with professional qualification i.e. CA (please attach documentary evidence).		20		
	i 300	20			
	ii 200	10			
	iii 100	5			
6	Number of partners and permanent employees with over 10 years of post qualification experience (please attach documentary evidence).		20		
	i 80	20			
	ii 60	10			
	iii 40	5			
Total			50		
C): Outsourcing Services				Total = 50 (Minimum Required = 30)	
7	Services related to filling of monthly sales tax returns to the companies having turnover exceeding Rs. 100 Billion, or to the multinational companies, in the last 2 years or since establishment, if the period of establishment of firm is less than 2 years.		20		
	i. 3	20			
	ii. 2	15			
	iii. 1	10			
8	Services of filling of application for condonation of input tax claim to the companies having turnover exceeding Rs. 100 Billion, or to the multinational companies, in the last 2 years or since establishment, if the period of establishment of firm is less than 2 years.		20		
	i. 3	20			
	ii. 2	15			
	iii. 1	10			
9	Prior experience of rendering services to gas distribution companies regarding filling of application for condonation of input tax claim.	10	10		
Total			50		
Total					

Name of Firm: _____

Signature & Stamp: _____

APPENDIX-F

Tender Enquiry No. SNGPL. ACC 600/2025

Bid Bond No. _____

Date: _____

M/s Sui Northern Gas Pipelines Limited,
21-Kashmir Road,
Lahore, Pakistan.

BID BOND

As per request of M/s _____

(herein called customer)

is hereby issued of Guarantee No. _____ Dated

in favour in the sum of

(Amount)

on account of M/s _____ as Bid Bond as

per requirements of your tender enquiry No. _____

due on _____ (on provision of _____

). The surety is being issued to enable the Accountee to participate in the tender as per requirement of the tender.

We, therefore, hereby undertake to make an unconditional payment of _____ to you on your first written call and without recourse to the opener, in case the Accountee subsequently either withdraw, or unilaterally modify, vary or alter their Bid after opening of the tenders and before expiry period of their bid or fail to provide Performance / Warranty Bond Guarantee within 15 days after award of the contract/policy.

The bid bond shall remain valid and in full force till after 30 days of the expiry of the bid validity or till after 90 days after the Bids opening, whichever is later, after date no claim will be entertained.

Any claim arising out of this Guarantee must be lodged in writing within the validity period of this Bond certifying that the Accountee failed to meet the requirements, which were covered by this Bid Bond.

(Bank Seal)

AUTHORITY LETTER

[To be typed on Firms Letter Head by the same signatory/signatories who have signed the bid(s)]

M/s Sui Northern Gas Pipelines Limited,
21-Kashmir Road,
Lahore.

We M/s _____ representing M/s _____ are/have submitted quotation
Ref: _____ dated _____ against tender inquiry No. _____ dated
_____ due for opening on _____ at _____ hours.

We hereby authorize Mr. _____ (Name) _____ to attend the public opening of the bids on
our behalf. He has been further authorized to authenticate any erased/flooded figure(s) or
corrections, if any, in the bid.

Signature: _____

Stamp: _____

APPENDIX-H

Tender Enquiry No. SNGPL ACC 600/2025

Performance Bond Guarantee

No. _____

Date: _____

Amount _____

Valid upto 6 months after the expiry of contractual period.

M/s Sui Northern Gas Pipelines Limited,
21-Kashmir Road,
Lahore, Pakistan.

PERFORMANCE BOND GUARANTEE

As per request of M/s _____
we hereby issue our letter of Guarantee No. _____ in
your favour on accounts of M/s _____ for a
sum not exceeding Rs. _____ (Rupees _____)
being 10% of the total premium payable of your contract/policy No. _____
dated _____ as a Performance Bond Guarantee as per requirement and
specifications mentioned in the contract/policy under the following terms and condition:-

1. This guarantee is available for payment, without recourse to the opener, against beneficiary's first written call to do so accompanied by a written statement certifying that the opener failed to comply with the terms and conditions of the contract/policy.
2. The Guarantee Bond shall terminate six months after the last claims have been paid/ settled and till _____ whichever is later.

All claims under this guarantee must be submitted to us not later than the said validity date after which guarantee become automatically null and void and the bank will stand discharged and released from all its liabilities.

NAME OF BANK

SD/-

OFFICER (SEAL) MANAGER

INTEGRITY PACT

**DECLARATION OF FEES, COMMISSION AND BROKERAGE ETC PAYABLE BY
THE SUPPLIERS OF GOODS, SERVICES & WORKS IN CONTRACTS WORTH**

RS. 10.00 MILLIOR OR MORE

Contract Number: _____ **dated:** _____

Contract Value: _____

Contract Title: _____

(Name of contractor/service provider) hereby declare that it has not obtained or induced the procurement of any contract right interest privilege or other obligation or benefit from Government of Pakistan or any administrative subdivision or agency thereof or any other entity owned or controlled by it (GoP) through any corrupt business practice.

Without limiting the generality of the foregoing (Name of contractor/service provider) represents and warrants that it has fully declared the brokerage, commission, fees etc, paid or payable to anyone and not given or agreed to give and shall not give or agree to give to anyone within or outside Pakistan either directly or indirectly through any natural or judicial person, including its affiliate, agent, associate, broker, consultant, director, promoter, shareholder, sponsor or subsidiary, any commission, gratification, bribe, finder's fee or kickback, whether described as consultation fee or otherwise, with the object of obtaining or inducing the procurement of a contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP, except that which has been expressly declared pursuant hereto.

(Name of contractor/service provider) certifies that it has made and will make full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with GoP and has not acted or will not take any action to circumvent the above declaration, representation or warranty.

(Name of contractor/service provider) accepts full responsibility and strict liability for making any false declaration, not making full disclosure, misrepresenting facts or taking any action likely

to defeat the purpose of this declaration representation and warranty. It agrees, that any contact, right interest, privilege or other obligation or benefit obtained or procured as aforesaid shall, without prejudice to any other right and remedies available to GoP under any law, contract or other instrument, be void able at the option of GoP.

Notwithstanding any rights and remedies exercised by GoP in this regard, (Name of contractor/service provider) agrees to indemnify GoP for any loss of damage incurred by it on account of its corrupt business practices and further pay compensation to GoP in an amount equivalent to ten time the sum of any commission, gratification, bribe, finder's fee or kickback given by (Name of contractor/service provider) as aforesaid for the purpose of obtaining or inducing the procurement of any contract, right, interest, privilege or other obligation or benefit in whatsoever form from GoP.

(SNGPL)
Provider)

(Contractor/Service

FORM OF CONTRACT

This CONTRACT (hereinafter, together with all Appendices attached hereto and forming Integral part hereof, called the "Contract") is made on _____ day of the "month of _____", between, the "Client" which expression shall include the successors, legal representatives and permitted assigns), and, on the other hand, _____ with overall responsibility and consisting of the following entities (hereinafter called the "Consultants") each of which will be jointly and severally liable to the Client for all the Consultant's obligations under the contract namely:

- a. _____
- b. _____
- c. _____
- d. _____
- e. _____

(Hereinafter collectively called the "Consultants" which expression shall include its successors, legal representatives and permitted assignees).

WHEREAS

- a. The Client has requested the Consultants to provide consulting services as defined in the (TORs "Appendix-C") attached to this Contract (hereinafter called the "Services"); and
- b. The Consultants, having represented to the Clients that they have the required professional skills, and personnel and technical resources, have agreed to provide the Services on the terms and conditions set forth in this Contract.

NOW THEREFORE the parties hereby hereto agree as follows:

1. The following documents attached hereto shall be deemed to form an integral part of this Contract:
 - a. Tender Document along with all Appendices
 - b. Letter of Award (LOA) / Work Order
2. The mutual rights and obligations of the Client and the Consultants shall be as set forth in the Contract, in particulars:
 - a. The Consultants shall carry out the Services in accordance with the provision of the Contract: and
 - b. The Client shall make payments to the Consultants, in accordance with the provision of the Contract.

In WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names in two identical parts each of which shall be deemed as original, as of the day and year first above written.

For and On Behalf	For and On Behalf
M/s Sui Northern Gas Pipelines Ltd	M/s _____
Signature:	Signature:
Name:	Name:
Designation:	Designation:

Witness:	Witness:
Signature:	Signature:
Name:	Name:
Designation:	Designation: