

**GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
REGIONAL TAX OFFICE, SIALKOT**

PUBLIC AUCTION NOTICE

**INVITATION TO BIDS THROUGH EPADS v2.0 FOR DISPOSAL OF
SCRAP / RESIDUAL MATERIAL GENERATED FROM
DISMANTLING / DESTRUCTION OF CONFISCATED MACHINERY,
EQUIPMENT AND RAW MATERIAL**

Regional Tax Office, Sialkot, Federal Board of Revenue, invites **electronic bids** through **EPADS v2.0** from eligible and interested bidders for disposal through **Open e-Auction** of scrap/residual material generated from the dismantling/destruction of confiscated machinery, equipment and other material lying at Regional Tax Office, Sialkot.

The disposal shall be conducted in accordance with the applicable provisions of the **Public Procurement Regulatory Authority (PPRA) framework**, PPRA rules, regulations, guidelines and relevant instructions/orders of the Federal Board of Revenue and the competent authority.

The complete e-disposal documents, terms and conditions, eligibility requirements, lot details, reserve prices, bid security requirements and auction schedule shall be available to registered bidders through **EPADS v2.0**.

LOT-WISE DETAILS

Lot No.	Description of Scrap / Residual Material	Weight	Reserve Price (Rs.)	Earnest Money / Bid Security @5% (Rs.)
1	<u>Scrap/Residual Material of Dismantled Machinery:</u> (i) 03 Cigarette Rolling Machines (Large); (ii) 05 Other Cigarette Manufacturing Machines (Small). The lot comprises metal parts, components, and other scrap/residual material generated from the dismantling/destruction of confiscated machinery/equipment, including plastic drums and other miscellaneous items.	12.670 Tons	2,450,000	122,500
2	Old Air Conditioners and Other Miscellaneous Scrap Items	1,200 Kg	250,000	12,500
Total		13.870 Tons	2,700,000	135,000

Note: The above weight/quantity is estimated. The bidders shall inspect the relevant lot(s) and satisfy themselves regarding the actual condition, quantity, weight, quality and composition of the material before participating in the e-auction.

TERMS AND CONDITIONS

- The disposal shall be conducted through **Open e-Auction on EPADS v2.0**. Bidders shall participate electronically through their registered EPADS accounts. **Manual, physical or offline bids shall not be accepted.**
- Only bidders duly registered on **EPADS v2.0** and fulfilling the eligibility requirements specified in the e-disposal documents shall be eligible to participate. Where applicable, bidders shall possess valid **FBR NTN and Sales Tax registration** and shall appear on the **Active Taxpayer List (ATL)** in accordance with the applicable law and requirements specified in the e-disposal documents.

3. Interested bidders are advised to inspect the material during the prescribed inspection period at **Regional Tax Office, Sialkot**, before participating in the e-auction. Failure to inspect the material shall not entitle the successful bidder to raise any claim regarding its condition, quantity, weight, quality, composition, completeness or any other characteristic.
4. All lots shall be sold strictly on “**AS IS, WHERE IS**” and “**AS IS, WHAT IS**” basis, as applicable. The material shall be disposed of in its existing condition without any warranty regarding quality, quantity, weight, fitness, usability or marketability.
5. The sale shall be restricted strictly to the **scrap/residual material specifically identified and included in the respective lot**. Original confiscated machinery, equipment, goods or any prohibited, restricted or regulated material not expressly included in the relevant lot shall **not** form part of the sale.
6. The reserve price of each lot shall be the reserve price approved by the competent authority and reflected in the relevant EPADS e-disposal activity. Bids below the applicable reserve price shall not be considered for acceptance, except where otherwise permissible under the applicable rules/regulations and approved by the competent authority.
7. The e-auction shall remain open for bidding during the period specified in the relevant EPADS activity. During the auction period, participating bidders may submit/increase their offers electronically through their EPADS accounts in accordance with the system requirements and prescribed bidding rules. The bidder offering the **highest valid/responsive bid** at the close of the e-auction, meeting or exceeding the applicable reserve price and fulfilling all prescribed requirements, shall be considered the highest bidder, subject to scrutiny and approval of the competent authority.
8. The prescribed **Earnest Money/Bid Security** shall be furnished in the manner specified in the EPADS e-disposal documents. A bid submitted without the required valid Bid Security, where applicable, shall be liable to rejection as non-responsive. The amount of Bid Security specified against each lot shall be as reflected in the EPADS e-disposal activity/bidding documents.
9. The determination of the highest bidder through EPADS shall not, by itself, constitute final acceptance or a concluded sale. The final acceptance/award shall be subject to verification of the bidder's eligibility, compliance with the e-disposal documents, fulfillment of all prescribed requirements and approval of the competent authority, wherever required under the applicable rules/regulations.
10. The successful bidder shall deposit the accepted sale consideration within the period specified in the e-disposal documents/award or acceptance letter. All applicable taxes, duties, levies, fees, charges and other government dues shall be payable by the successful bidder in addition to the accepted bid amount, as applicable under prevailing law.
11. In case the successful bidder fails to deposit the balance sale consideration within the prescribed period, the **Earnest Money/Bid Security may be forfeited** and the competent authority may take further action in accordance with the applicable rules and e-disposal documents, including offering the lot to the next eligible bidder or conducting re-auction.
12. All expenses relating to **weighing, counting, dismantling, cutting, loading, labour, handling, lifting, transportation and removal** of the purchased material shall be borne by the successful bidder. The successful bidder shall arrange the necessary labour, tools, machinery, vehicles and other resources at his/her own cost and risk.

13. No material shall be removed from the premises of Regional Tax Office, Sialkot, until:
 - a. full payment of the accepted sale consideration has been received;
 - b. all applicable taxes, duties, fees and charges have been paid; and
 - c. written authorization for removal has been issued by the authorized officer.
14. The successful bidder shall be responsible for any loss or damage caused to Government buildings, installations, equipment, machinery or other Government property during dismantling, loading, lifting, handling or removal of the material. Any such loss or damage shall be made good by the successful bidder at his/her own cost.
15. **The successful bidder shall comply with all applicable** safety, environmental, transportation, recycling, waste-management and other statutory requirements **while handling and removing the material**. Any prohibited, restricted or regulated material discovered during dismantling/removal shall immediately be reported to the authorized officer and shall be dealt with strictly in accordance with law and instructions of the competent authority.
16. The successful bidder shall not remove, retain, alter, substitute, transfer, sell or otherwise deal with any material which is not expressly included in the awarded lot.
17. The bids shall remain valid for the period specified in the EPADS e-disposal documents. All bidding activities, including submission and modification of offers, shall be carried out electronically through EPADS within the prescribed time.
18. The Disposal Agency may issue any clarification, corrigendum, addendum or modification relating to the e-disposal activity through EPADS v2.0. All such clarifications/corrigenda/addenda shall form an integral part of the e-disposal documents and shall be binding upon all participating bidders.
19. Bidders shall observe the highest standards of integrity and shall not engage in corrupt, fraudulent, collusive, coercive or obstructive practices. Any bidder found involved in such practices may be dealt with in accordance with the applicable PPRA rules/regulations, including rejection of the bid and/or blacklisting/debarment, where applicable.
20. The competent authority reserves the right, in accordance with the applicable laws, rules and regulations, to **accept or reject any or all bids, withdraw any lot, cancel or annul the auction proceedings, or take any other lawful action** at any stage before final acceptance/award.
21. Any grievance or complaint relating to the e-disposal process shall be dealt with through the Grievance Redressal Committee (GRC) constituted in accordance with the applicable PPRA framework and Regulation 26 of the Disposal of Public Assets Regulations, 2024, as applicable. The relevant GRC information shall be made available through EPADS and/or the procuring agency's website, as applicable.
22. The complete **EPADS e-disposal/bidding documents**, including the detailed terms and conditions, eligibility criteria, auction procedure, reserve price, bid security, payment schedule and other requirements, shall form an integral part of this Public Auction Notice.

In case of any inconsistency between this notice and the duly issued EPADS e-disposal documents or applicable law/regulations, the **applicable law/regulations and duly issued EPADS documents shall prevail**.

IMPORTANT DATES

Particulars	Date / Time
Date of Advertisement	08/09 / 2026
Date & Time for Inspection	01/10/2026 to 05/10/ 2026 during office hours
Last Date & Time for Submission of e-Bids	06 /10 / 2026 at 11.00 am
Bid Opening / Evaluation	As scheduled and reflected on EPADS v2.0
Venue for Inspection	Regional Tax Office, Sialkot
Platform	EPADS v2.0
EPADS Website	https://epads.gov.pk/

CONTACT FOR INSPECTION / INFORMATION

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(MUHAMMAD ARIF)

Commissioner Inland Revenue, Sialkot Zone

Chairman, Auction/Disposal Committee

Regional Tax Office, Sialkot