

FIXATION NOTICE (FOR PUBLICATION)

Website: www.fccp.gov.pk Fax No. 051-9209538

CASES REGARDING INSERTION OF SECTION 7-E INCOME TAX ORDINANCE 2001 THROUGH FINANCE ACT 2022

CPLA. 1442-K OF 2022 etc.

Syed Muhammad Mughari ...Petitioners Versus: The Federation of Pakistan Thr. Secretary Finance Islamabad and others ...Respondents

Take notice that the above-cited case came up for hearing before the Federal Constitutional Court of Pakistan, at Constitution Avenue, Islamabad on 06.04.2026, in which the Hon'ble Court was pleased to pass order, relevant portion of which is reproduced as under:

"...3. Single Judge declared Section 7-E as ultra vires to the Constitution of Islamic Republic of Pakistan, 1973, but the Intra Court Appeals are still pending in Islamabad High Court.

4. In this view of the matter, learned counsel for the parties and learned Addl. AGP prays that under Article 175-(E) of the Constitution of Islamic Republic of Pakistan, 1973, it will be appropriate that the ICAs pending before the Islamabad High Court involving identical questions may be requisitioned from there and fix before this Court on the next date of hearing along with this bunch of cases..."

2. Take further notice that the above-cited cases along with Intra Court Appeals pending before the Islamabad High Court on the same issue, have been fixed for hearing before the Federal Constitutional Court of Pakistan, at Constitution Avenue, Islamabad, on 13.04.2026, at 9.00 a.m.

3. Take further notice that before coming to attend hearing of the above said case, you may visit the Final Cause List on the above-mentioned official website of this Court for confirmation of the fixation of the above cited case.

4. You are also advised to bring your original CNIC for identification and entry in the premises of this Court

Islamabad 08 / 04 / 2026 Assistant Registrar (FOR REGISTRAR)

To, All Concerned Parties as well as Advocates. PID1018201/25

INVITATION FOR e-BIDS

PUNJAB DEVELOPMENT PROGRAM IMPROVEMENT OF SEWERAGE, STORM WATER DRAINAGE SYSTEM AND ALLIED INFRASTRUCTURE

- 1. The Program Management Unit, Punjab Development Program (PDP) (the 'Employer') invites encrypted e-bids (by uploading PDF File) from eligible Bidders registered with the registration system available on the e-PADS and registered with PEC in relevant category, FBR, PRA (NTN and PNTN) & PPRA for e-Procurement on 'e-Pak Acquisition and Disposal system (e-PADS)'. All e-bids must be submitted through e-PADS conforming following works.
2. All e-bids must be accompanied by a Bid-Security of the estimated price as mentioned in the table, in the name of the 'Project Director, Program Management Unit, Punjab Development Program (PDP)', and in the form of Bank Guarantee / CDR / Bank's cheque / Demand Draft / Pay Order or valid financial instrument issued from a Scheduled bank in Pakistan or from a foreign bank duly counter guaranteed by a Scheduled Bank in Pakistan in favor of Employer.
3. Original Bid Security instrument (2% of the estimated cost) must be submitted in an envelope clearly marked with the Tender Title, before the E-Bid Submission deadline to the Program Director, in the Plaza No. 145 Block A, CBW, Phase-8, DHA, Lahore till closing time.
4. In case e-bid or proposal including record submitted on the e-PADS found corrupt, un-readable or contain virus, the e-bid or proposal shall be rejected.
5. The complete e-bids must be submitted online on e-Procurement Systems (EPADS) website i.e. as per the following schedule:

Table with 2 columns: Venue, Plaza No. 145 Block A, CBW, Phase-8, DHA, Lahore. E-Bid Submission Closing Date & Time: 20 April 2026 at 12:00 PM. E-Bids opening Date & Time: 20 April, 2026 at 12:30 PM

- 6. Single stage Single Envelope bidding procedure will be adopted. Submission of encrypted electronic file shall be deemed submission in 'envelope' as mentioned in the rules.
7. Item wise rates will be quoted by contractors. Tendered rates and amount should be filled in figures as well as in words.
8. The procuring Authority may reject all bids or proposals at any time prior to the acceptance of a bid or proposal under Punjab PP Rules 2014 (Rule-35).
9. Conditional Tenders will not be accepted.
10. The bids validity period will be 120 days.
11. Furthermore, information / detail scope of work and other conditions can be available in the office of Program Director, PMU-PDP (Plaza No. 145 Block A, CBW, Phase-8, DHA, Lahore) on any working day during the office hours.
12. Successful bidder shall be required to deposit a quality assurance / performance guarantee as mentioned in the bidding document.
13. The URL of the website of the PPRA is https://eproc.punjab.gov.pk/ActiveTenders.aspx and response time shall be calculated from the date of publication of the advertisement on the website of the PPRA.
14. The uploaded financial instrument must match with the submitted one otherwise bidder will be declared as INELIGIBLE to participate further in the bidding process.
15. Bidders are advised to ensure upload the Bios on E-PADS Portal, well before the submission deadline, and not wait for the last date and time to upload the bid. Bid submission on E-PADS Portal shall entirely be the responsibility of the bidder. PMU shall not be held responsible for any issue thereof. For any assistance regarding E-PADS Portal, system support email and phone numbers are provided hereunder:

Table with 5 columns: Sr. No., Name of Scheme, Cost (PKR), Bid Security 2% (PKR), PEC/REGN. Includes items like Package-8 (Barewala City), Package-4 (Tandliawala City), Package-5 (Wazirabad City), Package-6 (Bahawalpur City), Package 2 (Ferozwa City), Package 2 (Kot Abdul Malik), Package 8 (Kabirwala City).

Program Director Deputy Program Director (PMU) Program Management Unit Punjab Development Program Punjab Development Program IPL-3395

RE-PUBLISHING EXPRESSION OF INTEREST CARRYING OUT LEAKAGE GRABING GAS LEAKAGE DETECTION (UGLD) SURVEY OF LAHORE REGIONS (EAST & WEST)

Tender Enquiry No. GM (CORR)-SNGPL/UGLD/0126-R1 EPADS No. F-2604/01263338

Table with 3 columns: Sr. No., Description, Opening Date. Row 01: Expression of interest to carry out Under Ground Leakage Grabbing Gas detection (UGLD) Survey of Lahore Regions (East & West) 27-04-2026

Sui Northern Gas Pipelines Limited (SNGPL), the largest integrated natural gas public sector utility company of Pakistan, intends to hire the services of PEC-registered firms to carry out UGLD survey of Lahore regions (East & West).

Bidder shall provide services as per scope of work and terms and conditions defined in the tender document which may be downloaded from EPADS from 07.04.2026 to 27.04.2026. Interested firms / persons may submit their EOLs as 'EXPRESSION OF INTEREST' along with their relevant documents mentioned in the tender document. Proposals shall be submitted by 100 hours through EPADS e-procurement system (EPADS) duly signed and stamped, on or before the above-mentioned deadline. Hard copy in a sealed envelope, duly signed and stamped must also reach the address mentioned below before the said time. 'EOI' will be opened on 27.04.2026 at 13:30 hours at below mentioned address. Only shortlisted firms meeting the criteria mentioned in tender document will be invited to submit detailed proposals as per Company's requirement. SNGPL reserves the right to accept or reject any or all EOLs and annul the process at any time applicable laws. For further information, please contact Mr. Rashid Ishaq, Incharge (Corr. Control), Head Office at 042-9920418. Tender notice is also available at www.sngpl.com.pk & www.ppra.org.pk

To get your e-Bid, please register yourself at www.sngpl.com.pk

HMC HEAVY MECHANICAL COMPLEX TENDER NOTICE NO. HMC-16/2026

Sealed tenders are invited on CFR Karachi/FOR Taxila basis from suppliers registered with income tax / sales tax departments for supply of following items:

Table with 4 columns: Sl. No., Description, Qty., Case No. Includes items like 1. Shear-cut Machine, 2. Carburetor, Porous Plug, Slide Gate Sets, 3. Brass Tubes, 4. SS-400 Plates, 5. Copper Strip, Tin & Zinc Ingots, 6. Spherical Roller Bearing with Adapter Sleeve, 7. Plates, 8. Profiles, 9. Rods, 10. Seamless Pipes, 11. Square Bars, 12. Hardox Plates, 13. Flat Bars, 14. ERW Tubes, 15. Welded Pipes, 16. Plates, 17. Profiles, 18. ERW Tubes, 19. Seamless Pipes, 20. Square Bars, 21. Flat Bars, 22. ERW Tubes, 23. Welded Pipes.

Sealed Tenders addressed to CFO, clearly marked with tender number and prepared in accordance with the instructions in bidding documents must reach at Tender Box, Admin Block, HMC Taxila on or before 1400 hours on 27-04-2026 for Sl. No. 01-06 and on or before 1400 hours on 16-04-2026 for its Sl. No. 07-23 opening at 1430 hours on the same day in Admin Block (in the presence of Bidders or their authorized representatives (who wish to be present)). Prequalified manufacturers / vendors to be supplied in tenders. Bidding documents, containing detailed Terms & Conditions etc. are available in Department of Supply Chain Management and can be purchased against payment of Rs. 1,500/- (Non-Refundable) in the form of CDR / Pay Order in the favor of HMC.

HMC reserves the right to accept or reject all bids and to annul the tendering process at any stage prior to award the Contract.

Supply Chain Management Department, Hattar Road, HMC, Taxila. +92 51-9314181-5, 051-9314262 Ext. 618 procurement.hmc@gmail.com

ELECTRICITY THEFT GEPCO TENDER NOTICE

INVITATION FOR E-BIDS

Table with 4 columns: No., S/N, Description, Bid opening / Bid Security / Pre-qualified Bidder / Pre-qualified Bidder / Pre-qualified Bidder. Includes items like 1. GEPCO (G) for the supply of 110KV Transformers, 2. GEPCO (G) for the supply of 110KV Transformers, 3. GEPCO (G) for the supply of 110KV Transformers.

Terms and Conditions:

- 1. The PMU GEPCO (G) for the supply of 110KV Transformers...
2. The PMU GEPCO (G) for the supply of 110KV Transformers...
3. Single Stage Tendering...
4. All bids must be accompanied by a Bid Security...
5. Bidders are required to get themselves pre-qualified...
6. Bids must be submitted by 100 hours...
7. Technical Proposal Requirements...
8. Tender A/B Submission...
9. Bidder are required to register...
10. GEPCO reserves the right to accept or reject all bids...
11. For further information, please contact the undersigned on any working day during office hours.

Chief Engineer (Development) PMU Gujranwala Electric Power Company (GEPSCO) cedevegepc@gmail.com

The Urban Unit We are HIRING!

As an Urban Unit (UUA) ACAP Program, a special initiative of Chief Minister Punjab this scheme aims to provide 100,000 affordable houses / Apartments to eligible residents in all areas of the province, making a significant contribution to Punjab's housing sector. Urban Unit (UUA) 'ACAP Program' will facilitate the construction of society / community housing either in rented buildings or in informal settlements to provide own houses. ACAP Program includes the physical verification of the applicants/borrowers along with identification and verification of progress of construction of houses to be conducted by the Urban Unit / 600 doors of Punjab.

Junior Engineer (Civil) Vacancies: 02 | Age: up to 35 years Qualification & Experience: BSC / BE (Civil Engineering) / Environment Engineering from PEC Recognized University / BE Civil 6 months to 1-year experience. Fresh Candidates with master's degree in engineering or related field/ management are also eligible to apply.

Sr Project Monitoring, Coordination & Reporting Officer Vacancies: 03 | Age: up to 30 years Qualification & Experience: BSC / BE (Civil Engineering) / Environment Engineering from PEC Recognized University / Minimum 1-year of experience.

Head of Human Capital Management 503 - Shohpan Campus, Egeton Road, Lahore. Phone: 042-9920536-22 Ext. 202 Fax: 042-9920532 www.urbanunit.gov.pk IPL-3428

Project Manager - Coordination, Communication & Monitoring Vacancy 01 | Age up to 40 years

Qualification & Experience: 10 years of Education / Business Studies / (Development / Studies / Finance / HR / Management / Engineering / Applied Science / Pure Sciences / Social Sciences). Foreign Qualified and higher degree holders will be preferred. Minimum 5 years of relevant professional experience in project management, development projects, or plan and design and monitoring of public sector programs.

How to Apply: 1. For job details and ICAs please visit www.urbanunit.gov.pk. 2. To apply online please visit www.jobs.punjab.gov.pk. 3. The applications submitted by hand, by courier or by email will not be entertained. 4. We reserve the right to cancel, increase or decrease the number of vacancies at any time without assigning any reason. 5. The deadline to apply for the above positions is Wednesday April 22, 2026. 6. Government servants should apply through proper channel. 7. Only short-listed candidates will be called for the interview. 8. The Company reserves the right to accept/reject any application or cancel the recruitment process at any stage. 9. We are on equal opportunity employer. Quota shall be observed as per rules (where ever applicable). Female applicants are encouraged to apply. 10. NO 1A/1A will be admissible to the candidates appearing for the test/interview. 11. Note: Applications submitted with incomplete information shall not be entertained.

EXPRESSSION OF INTEREST (EOI) FOR ESTABLISHMENT OF RESTAURANT/CAFÉ ON JOINT VENTURE AT KHAYABAN-E-FIRDUS, CIVIC CENTER, JOHAR TOWN, LAHORE

INTRODUCTION: The Lahore Development Authority (LDA) is pleased to invite Expression of Interest (EOI) from the renowned international food chains and their authorized partners operating in Islamic Republic of Pakistan for their pre-qualification to enter into a joint venture with LDA for the Establishment of Restaurant/Café at prime business location of Civic Center falling in M. A. Johar Town Scheme, Khayaban-e-Firdous, Lahore.

The LDA intends to provide its share of equity into the Joint Venture in form of two developed plots i.e., designated residential sites measuring 62 Kanal each approx. located at the Civic Center, M. A. Johar Town, Lahore which are in ownership of the LDA. The International Food Chain will be responsible for planning, designing, financing and execution of the development works, managing and operations of the Restaurant/Café on revenue sharing basis, food cost or a combination of both.

PRE-QUALIFICATION CRITERIA: The LDA shall pre-qualify the international food chains based on the criteria given as follows for which the registration documents shall be provided to LDA. a. The international food chain shall provide registration with the Security Exchange Commission of Pakistan (SECP), the Federal Board of Revenue (FBR), NTN / GST Number, the Punjab Revenue Authority (PRA) and the Punjab Food Authority (PFA) in case the international food chain is not registered in the province of the Punjab, it shall submit an undertaking on a non-judicial e-stamp paper of worth Rs.300/- affirming that it shall obtain the requisite registrations and licenses from the PRA and PFA, within a period of thirty (30) days from the date of final selection, failing which the LDA shall have the right to forfeit the bid security and to cancel the selection. b. The international food chain shall provide its company profile with Islamic Republic of Pakistan and international profile of the company/international food chain along with an undertaking on a non-judicial e-stamp paper of worth Rs.300/- that the information given in the profiles is true and any false information shall render the company/international food chain disqualified for the opening stage of the bidding process. The company profile shall include important information including respective number of outlets, number of years of existence and annual turnover etc. The undertaking shall also include that the international food chain has never been blacklisted by Federal and Provincial Governments nor defaulted in any of its previous proprietary ventures etc. c. The international food chain shall have list (10) years of existence in any country, with operational outlets in at least five (05) countries including Islamic Republic of Pakistan, and minimum number of one hundred (100) operational food outlets/restaurants worldwide. d. In case the international food chain is being operated in Islamic Republic of Pakistan through an authorized partner (which includes licensee, operator or franchisee), the authorized partner shall fulfill the above-mentioned criteria accordingly and shall also provide proof of valid license/authorization to operate such franchise.

BIDDING PROCESS: The LDA would commence the bidding process after the prequalification of the International Food Chains and would be at liberty to offer one or both restaurants sites for the competitive bidding. Bidding Documents shall be issued to the prequalified bidders. The prequalified bidders would submit the technical and financial proposals along with their preferred sites among the offered sites. The highest bidder(s), upon selection by the LDA as top ranked bidder(s), shall be responsible to construct/develop the restaurant(s) within a period as mentioned in the bidding document comprising the detailed terms and conditions of the joint venture, including mechanism of sharing of profit with the LDA. The LDA shall follow Single Stage Two Envelopes Bidding. Single package consisting of two separate envelopes i.e., 'technical proposal' and 'financial proposal' would be submitted. Initially, the technical proposal shall be opened and evaluated by the LDA. After the technical evaluation criteria mentioned in the bidding document. After the evaluation of the technical proposal, the financial bids received from the technically qualified bidders shall be opened publicly at the already communicated time, date and venue. The LDA shall declare the bidder(s) with the best commercial offer as the top ranked bidder(s).

SUBMISSION OF EOI: Interested companies may submit their interest in form of written application and documentary proof (hard copies) as per the prequalification criteria with name, contact, email address and details of the authorized representatives by 29th April, 2026 (Monday) during working hours in the office of the Director Housing-X. Note: This invitation for expression of interest (EOI), along with all subsequent correspondence, processes, and bidding activities undertaken pursuant thereto, shall be deemed conditional and subject to the approval of the Governing Body of LDA. The LDA reserves the absolute right, at its sole discretion, to withdraw, amend, or cancel the EOI, or to terminate the bidding process at any stage, without assigning any reason and without incurring any liability whatsoever.

For information, queries and submission of EOI: Director Housing-X, LDA: 1st Floor, Block-5, LDA Office at 467 D-II, M. A. Johar Town, Lahore. Phone: 042 99262 367 and 0322 8888 468 Email: sales@lda.gov.pk

This EOI is invited under the Management & Transfer of Properties by Development Authorities Act, 2014. This EOI has no connection with PPRA Rules/website. IPL-3383

Govt. of Punjab Programme Monitoring & Implementation Unit (PMIU) Getting Result: Access and Delivery of quality Education Services and System Transformation in Punjab (GRADES-STP) School Education Department

SPECIFIC PROCUREMENT NOTICE Request for Bids (Goods) (One-Envelope Bidding Process)

Employer: PMIU-PESHAWAR, Sd. Govt. of Punjab Name of Project: Getting Result: Access and Delivery of quality Education Services and System Transformation in Punjab (GRADES-STP)

Contract Title: Procurement of Students Learning Kits and Institutional Center Kits / Equipment Country: Pakistan Credit/Loan No.: TC-C925 RFN No.: PK-PMIU-GS/STP-545757-GO-RFB 1. The Programme Monitoring & Implementation Unit - Punjab Education Sector Reform Programme (PMIU-PESRP) has received financing from the World Bank through GPE towards the cost of the Getting Result: Access and Delivery of quality Education Services and System Transformation in Punjab (GRADES-STP) and intends to apply part of the proceeds toward payments under the contract for procurement of student learning kits and institutional center kits / equipment. 2. The PMIU-PESRP, GRADES-STP now invites sealed bids (lot-wise) from eligible bidders having relevant experience for the said activities as per details given below:

Table with 3 columns: Lot No., Description, Estimated Quantity. Lot-01: Student Learning Kits. Lot-02: School Furniture & Fixture. Lot-03: School Stationery and Other Items. Lot-04: Water Cooler with Stand. 500 Schools (item-wise quantities defined in RFB document)

- 3. Bidding will be conducted through the Single Stage One-Envelope method using national competitive market approach in accordance with the World Bank's Procurement Regulations for IFB Borrowers September 2023 ("Procurement Regulations") and is open to all eligible bidders as defined in the Procurement Regulations.
4. Interested eligible bidders may obtain further information from the office and inspect the bidding documents during office hours 0900 to 1700 hours at the address given below or from the website.
5. The complete set of bidding documents (Fee of Cost) in English language may be downloaded from the website: https://www.pesp.edu.pk/
6. Bids must be delivered to the address below on or before 1130 hours May 04, 2026. Electronic bidding will not be permitted. Late bids will be rejected. Bids may be publicly opened in the presence of the bidders' designated representatives and anyone who choose to attend at the address below on May 06, 2026 immediately.
7. All bids must be accompanied by a Bid Security @ 2% of the bid price in shape of unconditional bank guarantee / call deposit receipt (CDR) / pay order (PO) / Banker's Cheque in the name of Programme Director, PMIU-PESRP.
8. "Attention is drawn to the Procurement Regulations requiring the Borrower to disclose information on the successful bidder's beneficial ownership, as part of Contract Award Notice, using the Beneficial Ownership Disclosure Form as included in the bidding document".
9. The address referred to above is:

Programme Director Programme Monitoring & Implementation Unit (PMIU) Punjab Education Sector Reform Programme (PESRP) 6-Wahdat Link Road, Asif Block, Allama Iqbal Town, Lahore. 042-99260124 www.pesrp.edu.pk IPL-3388