



## **Tender Document**

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### **‘Hiring of Tax Consultants’**

May, 2026.



**Submission Date for Sealed Bids: 18 May 2026**

**Office No. 5, 2<sup>nd</sup> Floor,  
Shaheen Complex, Lahore Pakistan.  
Phone: +92-42-99202211**



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## 1. Background

National Grid Company of Pakistan Limited (NGCPL) was incorporated on 6<sup>th</sup> November, 1998 and commenced commercial operations on 24<sup>th</sup> December, 1998. It was organized to take over all the properties, rights and assets, obligations and liabilities of 220 KV and 500KV Grid Stations and Transmission Lines/Network owned by Pakistan Water and Power Development Authority (WAPDA). NGCPL currently operates and maintains 51Nos 500 KV and 220 KV Grid Stations, & transmission lines in Pakistan.

In past, due to different management decisions related to re-organization/split of company's financial/operational structure, NGCPL is facing some complex and technical issues in tax affairs of company related to current and prior years and need professional support to resolve such matters on priority as per law, keeping in view NGCPL's nation-wide operations.

## 2- Invitation of Bids

NGCPL invites sealed bids form from Chartered Accountant Firms having experience in Tax Consultancy based in Lahore appearing at category "A" on the panel of auditors maintained by the State Bank of Pakistan under section 35(i) of Banking Companies Ordinance, 1962 for Taxation Services on Retainer-ship basis. for the period of one year contract which is extendable on satisfactory performance upto 10% annual increase in professional charges.

## 3- Instruction to Tax Consultancy firms

NGCPL will follow Public Procurement Regulatory Authority (PPRA) Rules for the entire bidding process. The selection of Tax Consultancy firm will be based on Quality Cost Based Selection method. NGCPL will adopt single stage two envelopes bidding procedure to call for proposals.

The bid shall be a single package consisting of two separate envelopes, containing separately the financial and the technical proposals. The envelopes shall be marked as "Financial Proposal" and "Technical

Proposal". In the first instance, the "Technical Proposal" shall be opened and the envelope marked as "Financial Proposal" shall be retained unopened in the custody of the NGCPL. The NGCPL shall evaluate the technical proposal in the manner prescribed in the section - 7 given in the document, without reference to the price and shall reject any proposal which does not conform to the specified requirements. During the technical evaluation no amendments in the technical proposal shall be permitted. After the evaluation and approval of the technical proposals, the NGCPL shall open the financial proposals of the technically accepted bids, publicly at a time, date and venue announced and communicated to the bidders in advance, within the bid validity period. The financial bids found technically nonresponsive shall be



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returned un-opened to the respective bidders. The technical and financial proposal will be evaluated on the basis of NGCPL evaluation criteria as provided in section “Technical Proposal” and “Financial Proposal” of the document.

The scope of activities set the basis of technical approach to be adopted by the potential Tax consulting firms. The Tax consulting firms who will get highest marks in technical evaluation will be called for financial bid opening and contract negotiations.

### **4- Conditions for eligibility**

The successful Tax consulting firm, fulfilling the following criteria, will be considered as eligible Tax consulting firm for the bidding process of Tax Consultancy services;

- a) A firm must be registered with ICAP -
- b) Firms appearing at category “A” on the panel of auditors maintained by the State Bank of Pakistan under section 35(i) of Banking Companies Ordinance, 1962
- c) Firms having satisfactory QCR ratings issued by ICAP
- d) Reputable standing with minimum 20 Years of experience of handling of tax related issues with atleast 5 years of handling of tax matters of Federal Government / Provincial Government / Semi Government or reputable private groups
- e) A certificate/affidavit indicating that the firm is not blacklisted by any Government Autonomous Body.
- f) Must have NTN.

Kindly fill the following necessary annexures required for the above qualification criteria and attach the supporting documentary evidences as mentioned in each annexure;

|            |  |
|------------|--|
| Annex – A: | Company Information (Form ‘A’)                     |
| Annex – B: | Eligibility Response Checklist                     |
| Annex – C: | Relevant Experience of the Organization (Form ‘B’) |
| Annex – D: | Key Management Staff of Firm (Form ‘C’)            |

And also sign the declaration form at the end of document and attach with your other documents.



## 5- Major Issues of Company

The major tax issues of the Company remained under observations are listed below:

1. Revision of Annual Income Tax Return for previous year(s).
2. Preparation / Reconciliation Under Rules 44 of the Income Tax Rules, 2002 (Rules) and representing before the taxation authorities alongwith the compliance of section 161 of the ordinance
3. Income Tax & sales tax Audit by FRB Authorities.
4. Issue of levy of PST on the UoSC of NGCPL by the provincial sales tax authorities
5. Day to Day advisory services with respect to Income Tax/Sales Tax etc.

## 6- Scope of job

The Tax Consultancy Firm shall provide the below mentioned services on the retainer ship basis;

- **Income Tax Compliance:**

Please note that NGCPL will be responsible for the provision of record/data and necessary details on suitable/required formats for proper compliance of tax issues. The details of services to be delivered under the agreement are set out below:

- a) Assisting in preparation of income tax computations and income tax returns, based on the company's financial statements and other information provided by client. This would include review of accounts, advising the company on the contentious issues and any possible remedial course of action available for the company.
- b) In case income tax affairs are selected for total audit/assessment, then:
  - Review of information provided by the company and Compliance/representation for Income Tax Audit proceedings
  - Review of information provided by the Company and Compliance/representation of notices under the Income Tax Ordinance, 2001
  - Obtaining assessment orders from the concerned tax authorities.



- c) In case income tax affairs are selected for withholding tax audit, then:
  - Advice & Review of information provided by the company and responding to the notices issued under the Income Tax Ordinance, 2001 by the tax authorities;
  - Obtaining assessment orders from the concerned tax authorities.
- d) Preparation and filing of Appeals and representation before the appellate authorities including Commissioner (Appeals) [CIT(A)], Income Tax Appellate Tribunal [ITAT], Alternate Dispute Resolution Committee or any other appellate or administrative forum and obtaining appellate orders.
- e) Assist Lawyer in preparing appeals/writs and representing before High Court/Supreme Court, if required
- f) Assisting in preparation and filing of income tax refund application, verification process in respect of tax refund and obtaining the refund orders/voucher etc.
- g) Review of monthly, bi-annual and annual withholding tax statements as required under Income Tax Law
- h) Applying for and obtaining various exemption certificates, as and when required.
- i) Revision of Annual Income Tax Return under the Ordinance, if required.

- **Sales Tax/Provincial Sales Tax Matters**

The detail of services to be delivered under this agreement are set out below:

## 1.2 Sales Tax (Federal & Provincial) / Federal Excise Compliance Services

### a) Proceedings

- Facilitating, advising and replying to the queries of Sales Tax /Federal Excise Department related to notice/show cause etc.
- Follow-up with Sales Tax /Federal Excise Authorities for resolution of points raised in the Proceedings.
- Obtaining orders from the concerned tax authorities

### b) Appeals

- Preparation and submission of appeals before the ADRC, Commissioner Inland Revenue Appeals [CIR (A)] and Appellate Tribunal Inland Revenue [ATIR].
- Representing the company before the ADRC, CIR (A) and ATIR whenever required.
- Obtaining subsequently appellate orders.
- Assist lawyer in preparing appeals/writs and representing before High Court/Supreme Court, if required

### c) Misc.



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- Assisting / filing of reference and Follow-up with Taxation Authorities for finalization of Tax Jurisdiction of NGCPL Business
  
- **Income Tax and Sales Tax Advisory Services**
  - To provide income tax advisory services to NGCPL as and when required.
  - To provide sales tax advisory services to NGCPL as and when required.



## 7- Terms of Reference

- a. Initial Contract period will be for three year, extendable upon satisfactory performance of services .
- b. All direct & indirect taxes will be deducted in accordance with the provisions of Government Rules amended from time to time.
- c. Successful Tax Consultancy Firm will sign a service contract and will provide the agreed services within the stipulated agreed time. If the bidder completely fails to provide the services or does not respond to the queries raised by the company with one week and didn't comply with the reminders, the case of Tax Consultancy Firm may be put to relevant authorities to declare him as "Black Listed".
- d. The Tax Consultancy Firm must response efficiently for providing Tax consultancy timely.
- e. The NGCPL reserves the right to give multiple consultancy assignments at a time during contract period.

## 8- Guidelines

- a) The financial proposal of technically qualified Tax consulting firm will be opened for further evaluation.
- b) All documents and information received by NGCPL from applicants will be treated in strictest confidence.
- c) Documents submitted to NGCPL will not be returned.
- d) All expenses related to participation in this tender document shall be borne by the applicants.
- e) Documents shall be submitted in a separate sealed envelopes marked as **“TECHNICAL PROPOSAL”** and **“FINANCIAL PROPOSAL”** as hard copy in a sealed envelope for 'Hiring of Tax Consultancy Firm'. The envelope containing hard copy of technical proposal and hard copy of financial proposal shall be received on the postal address given below.



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- f) The closing date and time for receipt of technical proposal and financial proposal is 11:00 AM dated 18 May 2026 and will be publicly opened on on same day at 11.30 in the Hall No. 05, 2<sup>nd</sup> Floor, Shaheen Complex, Egerton Road, Lahore, in the presence of the interested Tax consultancy firms or their representatives who may wish to attend.
- g) Technical and financial proposals received thereafter will not be accepted.
- h) NGCPL reserves the right to request submission of additional information from applicants in order to clarify/further understand aspects of technical proposal, if required.
- i) NGCPL reserves the right to verify any information provided by the applicants.
- j) Questions about this technical proposal can be made only in writing: a letter or an e-mail and must be asked before closing date **14 May, 2026**. For any other related information please contact the undersigned.

### Postal Address

Office of Deputy Manager Tax

Office No 5, 2<sup>nd</sup> Floor, Shaheen Complex

Egerton Road, Lahore

E-mail: [dmtax@ntdc.com.pk](mailto:dmtax@ntdc.com.pk)

Tel: – 042-99205077



## 9- Technical Proposal evaluation criteria

The technical proposal of eligible organizations' will be evaluated using the scoring guide attached as annexure – E. Score will be awarded on the base of following details;

Technical proposal should contain following and any additional information and the **copies of all required documents** should be attached in technical proposal for evaluation.

| Sr. No.       | Category   | Marks     |
|---------------|--|-----------|
| 1             | Qualification of the Tax Consultancy Firm<br>(Qualification of Staff , Establishment of Firm), | 35        |
| 2             | General Experience of the Tax Consultancy Firm   | 20        |
| 3             | Specific Experience of the Tax Consultancy Firm  | 15        |
| 4             | Financial Capability   | 10        |
| <b>Total:</b> |  | <b>80</b> |

**Note:** *Technical qualification status shall be decided on the basis of Pass/Fail basis. The Tax Consultant must score at least 60% score in each category.*

## 10- Financial Proposal

Please refer to the annexure titled “Financial Proposal”, attached as annexure – G.

## 11- Financial Evaluation

The financial proposals of only those technically responsive bidders who will obtain minimum sixty percent marks will be opened. A combined evaluation of the technical and financial proposals will be carried out by weighting and adding the quality and the cost scores. The weight for quality is eighty percent with twenty percent given to cost and the firm obtaining the highest combined score will be invited for negotiations.

## 12-Type of Contract

The type of contract will be based on retainer ship basis that includes but not limited to the scope of job and terms of references.



### **13-Declaration**

Kindly provide the declaration as per format provided below at the end of proposal.

I, \_\_\_\_\_ hereby declare that:

- All the information provided in the technical proposal is correct in all manners and respects.
- and I am duly authorized by the Firm to submit this Proposal on behalf of

|                |  |
|----------------|--|
| Name           |  |
| Designation    |  |
| Signature      |  |
| Date and Place |  |

### **14-Submission of Bids (Technical and Financial Proposal)**

Complete bid containing technical and financial proposal along with all required information and documentary evidences may be submitted before 11:00 AM on 18<sup>th</sup> May, 2026. Technical proposals will be publicly opened on the same day i.e. 18<sup>th</sup> May, 2026 at 11:30 AM in the presence of Tax consulting firm's representatives who wish to attend it.



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### A- Cover Letter for the Submission of Technical Proposal and Financial Proposal

Re: **Technical Proposal and Financial Proposal in respect of Tax Consultancy Firm**

Dear Sir,

We offer to provide the Services for [Insert title of assignment] in accordance with your Tender for Proposal dated [Insert Date of Tender advertised]. We hereby submit our technical Proposal and financial proposals including the required documents in a sealed envelope.

We hereby declare that all the information and statements made in these proposals are true and accept that any misinterpretation contained therein may lead to our disqualification. Our proposal is binding upon us and subject to the modifications resulting from contract negotiations. We undertake that we will initiate the services as per the client's request if our proposal is accepted. We understand that you are not bound to accept any or all proposals you receive.

**Thank you.**

Yours sincerely,

Signature

Name and title of signatory:

**Important Note:** The competent authority may reject all bids or proposals at any time prior to the acceptance of a bid or proposal. NGCPL shall upon request communicate to any Tax consulting firm, the grounds for its rejection of all bids or proposals, but shall not be required to justify those grounds. The bids should be submitted in sealed envelope clearly mentioned "**BID (TECHNICAL & FINANCIAL PROPOSALS) FOR HIRING OF TAX CONSULTANCY FIRM**"



## 15--Annexures

### Annex – A “Company Information”

| <b>Form A: Firm Profile</b> |  |                 |
|-----------------------------|--|-----------------|
| <b>S #</b>                  | <b>Required Information</b>                              | <b>Response</b> |
| 1.                          | Legal name of the Firm                                   |                 |
| 2.                          | Year of Registration / Establishment of the Organization |                 |
| 3.                          | National Tax Number                                      |                 |

### Annex – B “Eligibility Response Checklist”

| <b>Sr. No.</b> | <b>Necessary Eligibility Information</b>  | <b>Response/Elaboration</b> |
|----------------|---|-----------------------------|
| 1.             | Mention National Tax Number (NTN) in the name of Organization and provide a copy of registration.   | Copies Attached (Yes / No)  |
| 2.             | Firms having Reputable standing with minimum 20 Years of experience of handling of tax related issues with atleast 5 years of handling of tax matters of Federal Government / Provincial Government / Semi Government specially Power (Energy) Sector or reputable private groups | Copies Attached (Yes / No)  |
| 3.             | Attached firm profile representing its registered offices in Lahore or attached declaration of office addresses at signed firm letter head.   | Copies Attached (Yes / No)  |
| 4.             | A certificate/affidavit indicating that the firm is not blacklisted by any Government/Autonomous Body.  | Copies Attached (Yes / No)  |
| 6.             | Copy of registration with the ICAP  | Copies Attached (Yes / No)  |



**Annex - C “Relevant Experience”**

| <b>Form ‘B’: Relevant Experience (In Power Sector)</b> |                                |   |
|--|--------------------------------|---|
| <b>Sr. #</b>   | <b>Required Information</b>    | <b>Response (Please provide exact information with case title, location/s and duration)</b> |
| 1  | Company name                   |   |
| 2  | Consultancy duration in months |   |
| 3  | Location/s (City)              |   |

**Annex - D “Key Management Staff Information”**

**Form ‘C’: Key Management Staff Information (Sheet 1)**

| <b>Sr. #</b> | <b>Required Information</b>                                  | <b>Response</b> |
|--------------|--|-----------------|
| 1            | Name   |                 |
| 2            | Position   |                 |
| 3            | Firm Name  |                 |
| 4            | Age  |                 |
| 6            | Core professional area of work                               |                 |
| 7            | Assigned tasks in this firm                                  |                 |
| 8            | Please name similar assignments undertaken by the individual |                 |
| 9            | Specific role of the Individual in this activity             |                 |



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Please provide information on Additional experience in Tax Cases

| 10 | Position | Employer | Duration |      |
|----|----------|----------|----------|------|
|    |          |          | To       | From |
|    |          |          |          |      |
|    |          |          |          |      |

Please mark the other two sheets as Sheet 2 and Sheet 3 respectively for each individual.

## Annex – E “Technical Evaluation Criteria”

| 1. Qualification |   |   |                    |                    |
|------------------|---|---|--------------------|--------------------|
| Sr. No.          | Description   | Category Points   | Grand Total Points | Documents Required |
| 1                | <b>Qualification</b>  |   | <b>35</b>          |                    |
| 1.1              | A tax team in Lahore with at least 20 years of relevant experience                  | <b>No. of Year= Marks</b><br>25 and more=15<br>20 to 24=12  |                    | Copies of evidence |
| 1.2              | Number of professional qualified staff of tax department in Lahore                  | <b>No. of Partner= Marks</b><br>11 and more=10<br>5 to 10=6 |                    |                    |
| 1.3              | Number of Tax Partners in Lahore and their details which are to be deputed for NTDC | <b>No. of Partner= Marks</b><br>6=10<br>4=8<br>2=4          |                    |                    |
| <b>Sub Total</b> |   |   | <b>35</b>          |                    |



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| <b>2. General Experience</b> |  |   |                           |  |
|------------------------------|--|---|---------------------------|--|
| <b>Sr. No.</b>               | <b>Description</b>   | <b>Category Points</b>                          | <b>Grand Total Points</b> | <b>Documents Required</b>                                    |
| <b>2</b>                     | <b>General Experience</b>  |   | <b>20</b>                 |  |
| 2.1                          | Should have at least 20 year experience as a corporate Tax consultant preferably dealing with power sector | Years = marks<br>25 and more= 10<br>20 to 24= 8 |                           | Documentary evidence (copy of certificate / letter) required |
| 2.2                          | Experience of dealing the tax matter of NGCPL.   | 5   |                           |  |
| <b>Sub Total</b>             |  |   | <b>20</b>                 |  |

| <b>3. Specific Experience</b> |   |   |                           |   |
|-------------------------------|---|---|---------------------------|---|
| <b>Sr. No.</b>                | <b>Description</b>  | <b>Category Points</b>  | <b>Grand Total Points</b> | <b>Documents Required</b>   |
| <b>3</b>                      | <b>Specific Experience</b>  |   | <b>15</b>                 |   |
| 3.1                           | Advising/representing public sector bodies/entities in Pakistan preferably power sector entities on tax matters | No. of entities= marks<br>11 and more= 15<br>6 to 10= 12<br>At least 5= 9 |                           | Documentary evidence (copy of certificate / engagement letter) required |
| <b>Sub Total</b>              |   |   | <b>15</b>                 |   |

| <b>4. Financial Capability</b> |  |                        |                           |   |
|--------------------------------|--|------------------------|---------------------------|---|
| <b>Sr. No.</b>                 | <b>Description</b>                       | <b>Category Points</b> | <b>Grand Total Points</b> | <b>Documents Required</b>   |
| <b>4</b>                       | <b>Financial Capability</b>              |                        | <b>10</b>                 |   |
| 4.1 (a)                        | Firm's annual turnover greater than 100m | 10                     |                           | Provide last year tax returns of the firm or audit financial report of last year. |
| 4.1 (b)                        | Firm's annual turnover up to 50 million  | 8                      |                           |   |
| 4.1 (c)                        | Firm's annual turnover up to 10 million  | 6                      |                           |   |
| <b>Sub Total</b>               |  |                        | <b>10</b>                 |   |
| <b>Grand Total</b>             |  |                        | <b>80</b>                 |   |



## Annex – G “Financial Proposal”

| Sr. No. | Services on retainer ship Basis           | Professional fee<br>in<br>PKR (exclusive<br>of all indirect<br>taxes) |
|---------|---|---|
| 1.      | Professional Fee Scope of job except ADRC |   |
| 2.      | Professional Fee of ADRC (Per Case)       |   |

**Note:** Out of pocket expenses i.e travelling, courier, stationery, stamp papers etc. will be Reimburse as per actual basis on submission of bills.