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JUDGMENT SHEET

LAHORE HIGH COURT, LAHORE

JUDICIAL DEPARTMENT

W. P. No. 23988 / 2022

M/s Jalal Construction Company

Versus

The Secretary, C & W Department, Government of Punjab and 03 others

JUDGMENT

Date of Hearing:	29.01.2024
Petitioners in the titled and connected Petitions by:	Ch. Muhammad Ibrahim, Advocate Mr. Muhammad Ibraheem Maken, Advocate Mr. Bilal Hussain, Advocate Ch. Muslim Abbas, Advocate Ch. Zulfiqar Ali, Advocate Ch. Moazzam Tufail Gujjar, Advocate Mr. Abrar Ahmed Ch., Advocate Syed Ali Raza Shah, Advocate Mr. Azmat Ali Chohan, Advocate Mr. Imran Raza Chadhar, Advocate Mr. Riaz Karim Qureshi, Advocate Mr. Irfan Ghaus, Advocate Mr. Shahzad Ahmad Khan, Advocate Malik Shahbaz Hussain, Advocate Mian Ali Haider, Advocate Mr. Shahid Iqbal Sanotra, Advocate Mr. Muhammad Shahid Tasawar, Advocate Mr. Muhammad Azam Zafar, Advocate Mr. Salman Abid Mayo, Advocate Mr. Nazim Ali Dogar, Advocate
Respondents in the titled and connected Petitions by:	Mr. Muhammad Yasin Hatif, Advocate Miss Seemab Aslam, Advocate Mr. Shahid Mehmood, Advocate Mr. Yahya Bajwa, Advocate Mr. Mohsin Mumtaz, Advocate Syed Ali Moin-ud-Din Gillani, Advocate Syed Yousaf Moin-ud-Din Gillani, Advocate Mr. Gohar Mustafa Qureshi, Advocate Mr. Ali Ahmed Toor, Advocate Mr. Asghar Baghir Cheema, Advocate

	Mr. Azmat Hayat Khan Lodhi, Advocate Barrister Haroon Dugal, Advocate Barrister Pirzada Aurangzeb, Advocate Mr. Waheed Ahmad, Advocate Mr. Zafar Iqbal Gill, Advocate Mr. Muhammad Haseeb Javed, Advocate Mr. Nasir Javed Ghumman, Deputy Attorney General Mr. Sikandar Nisar Saroya, Assistant Advocate General Mr. Muhammad Awais, Assistant Director (Legal), PPRA Mr. Muhammad Ali, Law Officer for NHA Miss Ayesha Bashir Cheema, AD Legal for BISP Mr. Zakir Shah, Senior Law Officer, C & W Department Mr. Imran Ali, Section Officer Litigation, Ministry of Planning, Islamabad. Malik Mubashir Ishaque, Research Officer, M/o Planning Islamabad.
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ABID HUSSAIN CHATTHA, J: This Judgment shall decide the titled and 107 identical Writ Petitions specified in Annexure-A hereof involving common questions of law emanating from similar set of facts. For ease of reference, the Petitioners and the Respondents in the titled and connected Petitions shall hereinafter be collectively referred to as (the “**Petitioners**”) and (the “**Respondents**”), respectively unless otherwise expressly stated.

2. The necessary factual context germane to the controversy is that the Petitioners are Government Contractors who participated in various tenders floated by multiple procurement agencies operating under the ambit of the Federal Government or the Provincial Government of Punjab. After having being declared as the lowest bidder or successful bidder, as the case may be, the Petitioners were required by the Respondents to deposit securities of specified amount in terms of performance security or additional performance security / quality assurance security in the form of bank guarantee by specifically excluding insurance bond / guarantee from an insurance company having at least AA rating from PACRA / JCR under the applicable procurement laws, rules and Standard Bidding Documents (the “**SBDs**”). Accordingly, the Petitioners impugned letters issued by the

Procuring agencies demanding performance or additional performance / quality assurance securities via bank guarantees by excluding insurance bond / guarantee from an insurance company. In some of the Petitions, Circular dated 29.07.2020 issued by the Punjab Procurement Regulatory Authority (the “**Authority**”) constituted under the Punjab Procurement Regulatory Authority Act, 2009 (the “**PPRA Act, 2009**”) is also challenged which endorses the decision of the procuring agencies in the Province of Punjab to exclude insurance bond / guarantee from an insurance company as a form of security in the SBDs.

3. Before proceeding further, it is clarified that different types of securities are required from bidders in a typical procurement process through the SBDs. The first is referred to as ‘bid security’ which is generally taken from all bidders as an expression of their seriousness in order to participate in the bidding process. The second is termed as ‘performance security / guarantee’ which is required from a successful bidder to ensure due performance of the contract. The third is called ‘additional performance security / guarantee or quality assurance security / guarantee’ which is demanded from the lowest bidder who quotes a bid lower than the estimated bid price of the contract determined by a procuring agency to ensure that the quality of the contract project is not compromised or the same is not abandoned before its completion. The matter in issue in the titled and connected Petitions pertains to performance or additional performance / quality assurance securities as opposed to bid security. It is importantly noted that initially, the lowest or successful bidders in the Province of Punjab raised the question qua quantum of performance guarantee or additional performance guarantee / quality assurance guarantee in terms of Clauses 26-A and 26-B read with Clause 15 of the General Directions of SBDs with reference to Rule 56 of the Punjab Procurement Rules, 2014 (the “**Rules, 2014**”) framed under the PPRA Act, 2009 which was addressed and resolved by Single Bench and Division Bench of this Court in cases titled, “Messrs Ghulam Muhammad & Sons v. Water and Sanitation Agency (WASA), Faisalabad through Director General and others” (2022 MLD 1216); and “A.M. Construction

Company (Private) Limited v. Province of Punjab through Secretary Communication and Works Department and others” (2023 CLC 616), respectively. In some of the Petitions, the issue has been raised again which is declined to be answered as having been previously addressed. Therefore, the only alive issue is with respect to the form or kind of security with respect to performance, additional performance / quality assurance guarantee which may be required by the Respondents from the successful or the lowest bidders.

4. The controversy has emanated in the context of a peculiar legal paradigm. Public procurement by institutions falling under the ambit of the Federal Government is being carried out under the umbrella of the Public Procurement Regulatory Authority Ordinance, 2002 (the “**PPRA Ordinance, 2002**”) which provides for the establishment of the Public Procurement Regulatory Authority (the “**Authority**”) for regulating procurement of goods, services and works in the public sector. The PPRA Ordinance, 2002 is supplemented with the Public Procurement Rules, 2004 (the “**Rules, 2004**”) framed by the Federal Government read with the Public Procurement Regulations, 2008 (the “**Regulations, 2008**”) framed by the Authority. However, public procurement by provincial institutions is being regulated under the respective provincial laws. In the Province of Punjab, PPRA Act, 2009 and the Rules, 2014 together constitute the applicable procurement framework. The Authority constituted under the PPRA Act, 2009 serves as an apex regulatory body qua procurement.

5. At the same time, the Pakistan Engineering Council (the “**PEC**”) established under Section 3(1) of the Pakistan Engineering Council Act, 1975 (the “**PEC Act**”) as part of its functions also develops SBDs for engineering contracts. The SBDs prepared by PEC with respect to permissible forms of securities to be tendered by lowest or successful bidders, *inter alia*, include an insurance bond / guarantee from an insurance company having AA rating from PACRA / JCR. The Executive Committee of National Economic Council (the “**ECNEC**”) in its meeting held on 12.11.2007 directed all procurement agencies of the Federal, Provincial and Local Governments throughout Pakistan to use SBDs prepared by

PEC. The decision was notified by the Planning Commission, Planning and Development Division, Government of Pakistan vide Notification No. 8(6)WR/PC/2008 dated 12.02.2008. Since then, SBDs of PEC are being largely employed in the procurement process by the procuring agencies of the Federal, Provincial and Local Governments throughout Pakistan. However, lately the Authority in the Province of Punjab notified SBDs excluding insurance bond / guarantee from an insurance company having AA rating from PACRA / JCR as a permissible form of guarantee. Some Federal procuring agencies followed the Province of Punjab. This exclusion essentially ignited the dispute between the successful or lowest bidders and procuring agencies.

6. The contentions of the Petitioners are that PEC has statutory mandate to develop and prescribe SBDs which have been made and since long are being used by all private and public stakeholders including all procuring agencies of the Federal, Provincial and Local Governments throughout Pakistan in all engineering contracts. The SBDs of PEC define ‘performance security’ as ‘bank guarantee or any other security’ and as such, in addition to bank guarantee also allow tendering of securities in terms of performance security or additional performance security / quality assurance security in the shape of insurance bond / guarantee from insurance companies having AA rating from PACRA / JCR. The decision of ECNEC taken in its meeting dated 12.11.2007 and notified by the Planning Commission vide Notification dated 12.02.2008 mandatorily obligates all procuring agencies of Federal, Provincial and Local Governments throughout Pakistan to use SBDs of PEC. Hence, no procuring agency can prepare and float SBDs with variations from those prepared by PEC and mandated by ECNEC. Accordingly, the lowest or successful bidders are vested with a legal right to submit securities as per Clause 10.1 of the SBDs of PEC at their option in the form of either (a) bank guarantee from any Scheduled Bank in Pakistan or (b) bank guarantee from a bank located outside Pakistan duly counter-guaranteed by a Scheduled Bank in Pakistan or (c) an insurance company having at least AA rating from PACRA / JCR. Therefore, the Respondents by excluding

insurance bond / guarantee from SBDs floated by them are in breach of statutory command of the PEC Act and the decision of ECNEC. The Petitioners further state that the act of the Respondents to exclude insurance bond / guarantee in the SBDs offends the non-discrimination guarantee accorded to the Petitioners under Article 25 of the Constitution of the Islamic Republic of Pakistan, 1973 (the “**Constitution**”) and is also against Rule 32 of the Rules, 2004 and Rule 34 of the Rules, 2014 which stipulate that save as otherwise provided, no procuring agency shall introduce any condition which discriminates between bidders or which is difficult to meet and in ascertaining the discriminatory or difficult nature of any condition, reference shall be made to the ordinary practices of that trade, manufacturing, construction business or service to which that particular procurement is related. Reliance is also placed on an unreported decision dated 04.10.2022 of Single Bench of this Court in W.P. No. 72544 / 2021 in case titled “M/s RMS Pvt. Ltd. v. Govt. of the Punjab & others” to support the contentions stated above in which deviation from SBDs of PEC was termed as unlawful with respect to exclusion of insurance bond / guarantee by a procuring agency in the Province of Punjab, notwithstanding that the decision for now has been suspended by a Division Bench of this Court. Hence, it is asserted that the successful or lowest bidders are entitled to give performance or additional performance / quality assurance securities through an insurance bond / guarantee from an insurance company apart from bank guarantee.

7. Learned Law Officers and learned counsels for the Respondents submit that SBDs of PEC are not mandatory for the procuring agencies of the Federal, Provincial and Local Governments as PEC Act does not proclaim as such and is enacted to regulate engineering profession. SBDs of PEC merely serve as a benchmark for engineering contracts. The directions of ECNEC notified vide letter dated 12.12.2008 by the Planning Commission requiring all procuring agencies to use SBDs of PEC are in the nature of general advice which do not preempt or override express statutory provisions applicable to Federal or Provincial procuring agencies. Even otherwise, the decision of ECNEC in no way

curtails the powers of a procuring agency to prescribe or exclude a particular form of guarantee as the same is permissible under the SBDs of PEC. Further, Clause 10.1 of the particular Conditions of SBDs of PEC requires submission of securities ‘at the option of bidders’ from the permissible forms of securities prescribed by the procuring agencies. Initially, SBDs framed by PEC were adopted and notified at the Federal level as the Authority under the PPRA Act, 2009 had not yet framed its own SBDs which allowed submission of securities through various modes including insurance bond / guarantee from an insurance company. However, as the subject of procurement does not figure in the Federal Legislative List under the Constitution, each Province is competent to legislate on this subject of procurement and has accordingly, put in place its own legislative frame-work including the Province of Punjab. Thus, the Federal legislative frame-work does not extend to or apply to the Provinces any more. Initially, such directions were followed in the Province of Punjab but after the promulgation of the PPRA Act, 2009 followed by the Rules, 2014, the Authority in compliance of statutory command has devised its own SBDs which have also been notified by the Department of Finance, Government of Punjab. Therefore, the directions of ECNEC contained in the letter dated 12.12.2008 on the administrative side have lost their relevance and no longer apply in the Province of Punjab. Even otherwise, National Economic Council or ECNEC under Article 156 of the Constitution has restricted general advisory mandate in terms of policy matters which does not extend to micro-manage the procurement process of a procuring agency existing under the Federal or Provincial Governments who under their applicable laws are free to prescribe the acceptable forms of guarantees to secure their funds which in essence is in line with the decision of ECNEC relied upon by the Petitioners. Such right of a procuring agency in the case of National Highway Authority has been recognized by the Division Bench of the High Court of Sindh in C.P. No. D-2779 / 2023 in case titled, “Nisar Ahmed Khan v. National Highway Authority and others” decided on 03.08.2023. Therefore, the procurement process at the Federal and Provincial levels is required to be undertaken

strictly in conformity with the applicable particular legislative frame-work which does not prohibit the exclusion of insurance bond / guarantee as a form of security. Discrimination between bidders is required to be assessed with respect to a particular procurement process and has no nexus with different procurement processes. Moreover, the procurement process between the procuring agency and a contractor is based on mutual contractual obligations and any interference in constitutional jurisdiction is unwarranted especially when the bidders in a particular procurement take part in accordance with the terms and conditions of SBDs floated by a procuring agency. Therefore, the act of exclusion of insurance bond / guarantee from the permissible forms of securities by the procuring agencies is a conscious policy decision within their lawful domain in order to prevent public funds from being misused and to ensure that the tendered security can be realized in a timely manner in the event of default in performance of contract. As such, the impugned action is liable to be sustained.

8. From the rival contentions of the parties, the moot point requiring determination by this Court is as to whether the act of procuring agencies falling under the ambit of the Federal Government and the Provincial Government of Punjab to exclude insurance bond / guarantee from insurance companies as a form of security with respect to performance or additional performance / quality assurance security is lawful under the applicable procurement laws and the SBDs of PEC endorsed by ECNEC and notified by the Planning Commission, Government of Pakistan.

9. In order to examine the moot point, it would be beneficial to first explore the mandate of the PEC Act. It has been enacted with the primary objective to regulate engineering profession with the vision that it may function as a key driving force for achieving rapid and sustainable growth in all national, economic and social fields. The PEC Act in terms of Section 3 thereof establishes PEC as its primary instrumentality to achieve its objects. PEC is responsible to set and maintain realistic and internationally relevant standards of professional competence and ethics for

engineers. PEC is vested with statutory mandate to license engineers and engineering institutions to ensure that they may competently and professionally promote and uphold standards. As such, PEC covers the entire spectrum of engineering disciplines and functions as an apex body to encourage and promote the pursuit of excellence in engineering profession. It is tasked to regulate the quality of engineering education and the practice of engineering in order to promote rapid growth in economic and social fields in Pakistan. Section 2(xxv) of the PEC Act defines “professional engineering work” as giving of professional advice and opinions, the making of measurements and layouts, the preparation of reports, computations, designs, drawings, plans and specifications and the construction, inspection and supervision of engineering works, in respect of matters stipulated in clauses (a) to (j) thereof. One such matter listed in clause (i) thereof, includes preparing SBDs or contract documents, construction cost data, conciliation and arbitration procedures, guidelines for bid evaluation, prequalification and price adjustments for construction and consultancy contracts. Section 8 thereof lists the functions of PEC and one such function specified in clause (p) thereof, pertains to establishing standards for engineering contracts, cost and services, whereas, clause (l) thereof, relates to assistance to the Federal Government as a Think Tank.

10. It is abundantly clear from an overview of PEC Act that its domain, scope and ambit is limited vis-à-vis regulation of various aspects of engineering profession and for matters ancillary thereto. The SBDs prepared by PEC in pursuit and in furtherance of engineering profession may be adopted by any public or private entity as there is no bar in using or consulting the same and may validly be regarded as benchmark for engineering contracts. However, the SBDs prepared by PEC are not sacrosanct and as such, the parties to a contract cannot be forced or compelled to adopt the same, if they choose any other SBDs with respect to their respective contracts. Hence, the procuring agencies of Federal, Provincial and Local Governments are not legally bound to adopt and adhere to the SBDs prepared by PEC under the PEC Act. Similarly, if the same are adopted by any public procuring agency, the latter is free to make

amendments thereto in accordance with their peculiar requirements subject to applicable law. Therefore, the argument that since SBDs prepared by PEC allow tendering of securities by the bidders through insurance bond / guarantee, therefore, public procuring agencies are precluded to exclude the same from permissible forms of securities is misconceived.

11. At the heart of the controversy is the decision of ECNEC dated 12.11.2007 notified on 12.02.2008 by the Planning Commission, Government of Pakistan. In order to examine the legal impact and effect of the decision of ECNEC, it is imperative to examine the dictate of Article 156 of the Constitution which is reproduced as under:-

“156. (1) The President shall constitute a National Economic Council which shall consist of—

(a) the Prime Minister, who shall be the Chairman of the Council;

(b) the Chief Ministers and one member from each Province to be nominated by the Chief Minister; and

(c) four other members as the Prime Minister may nominate from time to time.

(2) The National Economic Council shall review the overall economic condition of the country and shall, for advising the Federal Government and the Provincial Governments, formulate plans in respect of financial, commercial, social and economic policies; and in formulating such plans it shall, amongst other factors, ensure balanced development and regional equity and shall also be guided by the Principles of Policy set out in Chapter 2 of Part-II.

(3) The meetings of the Council shall be summoned by the Chairman or on a requisition made by one-half of the members of the Council.

(4) The Council shall meet at least twice in a year and the quorum for a meeting of the Council shall be one-half of its total membership.

(5) The Council shall be responsible to the Majlis-e-Shoora (Parliament) and shall submit an Annual Report to each House of Majlis-e-Shoora (Parliament).”

12. It is evident from bare perusal of Article 156 of the Constitution that the scope and mandate of National Economic Council is to review the general and overall economic conditions of the country and formulate plans regarding financial, commercial, social and economic policies with the primary objective to ensure balanced and sustainable

development keeping in view regional equity in accordance with the principle of policy set out in Chapter 2 of Part-II of the Constitution. In this respect, it renders advice to the Federal and Provincial Governments. ECNEC is the Executive Committee of the National Economic Council to swiftly transact the business of National Economic Council. Rule 22 of the Rules of Business, 1973 (the “**Rules of Business**”) as amended up to 01st December, 2021 stipulates the procedure regarding the functioning of ECNEC. Rule 22(5) thereof proclaims that members of ECNEC shall be appointed by the Prime Minister and its terms of reference shall be notified by the Cabinet Division with the approval of the Prime Minister. Vide Notification No. F.5/2/2018-Com dated 22.09.2021, the Prime Minister in terms of Rule 22(5) of the Rules of Business approved the terms of reference of ECNEC as under:-

- “(i) *To consider and decide accordingly, Public Sector Development Program Schemes (Federal / Provincial), according to Sanctioning limits approved by the National Economic Council (NEC) and notified / issued by Ministry of Planning, Development and Special Initiatives from time to time;*
- (ii) *To allow changes, as deemed appropriate in plans initiated by the Planning Commission / Ministry of Planning, Development and Special Initiatives;*
- (iii) *To review policy issues relating to development projects / programs / plans before submission to the National Economic Council.”*

13. Thus, ECNEC, *inter alia*, is fully competent to render general policy advice and recommend measures qua spending of public funds and mode of execution of development works of the Federal and Provincial Governments. Record shows that a summary dated 06.11.2007 was submitted by the Planning Commission on “PEC Standard Bidding / Contract Documents”, wherein, the proposal contained in paragraph No. 14 thereof was approved by ECNEC in its meeting held on 12.11.2007 as under:-

“Approved the revised standard form of bidding/ contract documents listed in para 2 of Summary, prepared by Pakistan Engineering Council (PEC) for notification.

- a) *Economic Affairs Division to include provisions in all loan agreements for use of PEC documents for procurement of engineering goods, works and services.*
- b) *Relevant Federal/ Provincial departments/ organizations will also adopt these documents. These rules/ regulations would prevail in case alternative procurement procedures/ regulations exist.”*

14. Following the aforesaid approval, Planning Commission, Planning & Development Division, Government of Pakistan vide Notification No. 8(60)WR/PC/2008 dated 12.02.2008 notified implementation of revised SBDs of PEC, the text of the same is reproduced as under:-

“1. In pursuance of Executive Committee of National Economic Council’s (ECNEC) decision taken its meeting held on 12th November, 2007, it is hereby notified that:

- a) *The following revised standard form of bidding/contract documents prepared by Pakistan Engineering Council (PEC) a statutory body shall be applicable to procurement of all engineering goods, works and services. The Federal, Provincial, Departments/Organizations and District Governments will be responsible to implement the decision of ECNEC.*
 - i) *Standard Form of Bidding Documents (Civil Works) dated June 11, 2007.*
 - ii) *Standard Form of Bidding Documents for Procurement of Work (E&M) dated June 11, 2007.*
 - iii) *Standard Form of Bidding Documents for Procurement of work (For Smaller Contracts) dated June 11, 2007.*
 - iv) *Standard Form of Contracts for Engineering Consultancy Services (For Large Projects)-Time Based Assignments dated June 11, 2007.*
 - v) *Standard Form of Contracts for Engineering Consultancy Services (For Large Projects) - For Lump Sum Assignments dated June 11, 2007.*
 - vi) *Standard Form of Contracts for Engineering Consultancy Services (For Smaller Projects) dated June 11, 2007.*
- b) *The aforesaid documents have been hoisted on PEC website i.e. www.pec.org.pk and also available from PEC.*

- c) *Economic Affair Division will include provisions in all loan agreements for use of PEC documents for procurements of engineering goods, works and services.*
- d) *The above rules / regulations would prevail notwithstanding the existing procurement procedures / regulations.*

2. *This supersedes SRO No. 8(60)WR/PC/2002 dated 21st August 2002 on the subject.”*

15. Later, another Notification No. F.No.1(780)PP&H/PC/2007/ Vol-II dated 24.12.2009 was also issued by the Physical Planning & Housing Section of Planning and Development Division, Government of Pakistan regarding implementation of revised SBDs of PEC, the text of which is reproduced as under:-

“1. The Prime Minister of Pakistan constituted a two member committee comprising Secretary, Ministry of Housing and Works and Member (Implementation & Monitoring), Planning Commission to review the proposals made by a delegation of APCA in a meeting held with the Prime Minister of Pakistan on 7th May, 2008 and submit recommendations for consideration of the ECC.

2. A series of meetings were held under the chairmanship of Secretary, Ministry of Housing and Works with all the Stakeholders. In the 3rd Meeting of Deliberation Committee held on 31st March, 2009 in the Committee Room of Ministry of Housing & Works, Pak Secretariat, Islamabad, the following decision was taken with reference to the implementation of PEC Standard Form of Bidding/ Contract Documents:-

“The dead line of 1st July, 2009 has been fixed for the departments to adopt the PEC bidding documents failing which Planning Commission and Finance Division shall not make the releases.”

3. Planning Commission vide letter No.8(60)WR/PC/2008 dated 12th February, 2008 has already circulated the Decision of ECNEC taken in its meeting held on 12th November, 2007 on the subject matter.

4. Besides, Planning Commission has requested the Ministries / Divisions and the Provincial Governments vide letter of even number dated 23rd February, 2009 to apprise about the implementation status in this regard.

5. It is once again requested that Implementation status on the “Revised PEC Standard Bidding/ Contract Documents” for each and every project under execution in your Ministry/

Division as well as respective Province be intimated to this Division by 10th January, 2010.

6. The matter may be accorded priority, please.”

16. There is no cavil to the proposition that ECNEC acted within its constitutional mandate in terms of rendering policy advice to the Federal, Provincial and Local Governments to adopt and adhere to the SBDs prepared by PEC in order to ensure that public funds are spent in a fair and transparent manner and arbitrary stipulations in the terms and conditions of contracts can be eliminated. However, it is settled law that decisions taken on the administrative side cannot override or prevail over express provisions of law. Further, the essence of the decision of ECNEC is to substantially adopt the SBDs of PEC but it does not prohibit minor alterations thereto by a procuring agency within its lawful mandate to meet peculiar requirements of a procuring agency. In order to ascertain the true impact and spirit of advice rendered by ECNEC, it is expedient to review the applicable procurement laws of the procuring agencies falling under the purview of the Federal Government and the Provincial Government of the Province of Punjab, respectively.

17. Public procurement at the Federal level is governed under the PPRA Ordinance, 2002 which provides for the establishment of the Authority for regulating procurement of goods, services and works in the public sector. Section 1(2) of the PPRA Ordinance, 2002 extends its application to the whole of Pakistan. Section 2(j) thereof, defines procuring agency as any Ministry, Division, Department or any Office of the Federal Government or any authority, corporation, body or organization established by or under a Federal law or which is owned or controlled by the Federal Government. Section 3 of the PPRA Ordinance, 2002 sets up the Authority while Section 5 thereof stipulates the functions and powers of the Authority. Section 26 thereof provides that the Federal Government may, by notification in the official Gazette, make rules for carrying out its purposes, whereas, Section 27 thereof confers the power upon the Authority to make regulations, not inconsistent with the provisions of the

PPRA Ordinance, 2002 and the rules made thereunder. The Rules, 2004 were accordingly, made by the Federal Government.

18. Rule 23 of the Rules, 2004 relates to bidding documents. It stipulates that procuring agencies shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid. It lists bidding documents in competitive bidding, whether open or limited. It imposes an obligation upon the procuring agency to transmit any necessary information after the invitation to bid or issue of the bidding documents to the prospective bidders including information qua any such change, addition, modification or deletion. It further, importantly, obligates that procuring agencies shall use SBDs as and when notified by regulations made by the Authority with the stipulation that bidding documents already in use of procuring agencies may be retained in their respective usage to the extent, they are not inconsistent with the Rules, 2004 and till such time that the SBDs are made by regulations. Rule 39 thereof regarding performance guarantee stipulates that where needed and clearly expressed in the bidding documents, the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten per cent of the contract amount.

19. The Authority in exercise of its powers conferred under Section 27 of the PPRA Ordinance, 2002 has framed the Regulations, 2008. Regulation 3 thereof stipulates that a procuring agency when engaged in procurement of works shall use the SBDs prescribed by PEC constituted under the PEC Act. It, therefore, follows that the Federal legal frame-work qua procurement in terms of Rule 23 of the Rules, 2004 vests the ultimate power to devise SBDs upon the Authority through the regulations, however, the Authority instead of devising and developing SBDs on its own requires a procuring agency to use the SBDs made by PEC in terms of Regulation 3 of the Regulations, 2008.

20. This essentially requires to glance through the SBDs of PEC and the one for procurement of civil works dated 11.06.2007 is taken as an example. The Section regarding 'Instructions to Users' acknowledges the

right of a procuring agency to make appropriate changes in the Section 'Bidding Data' and 'Particular Conditions of Contract'. Clause 32.1 of Section 'Instructions to Bidders' is titled as 'Performance Security'. It stipulates that the successful bidder shall furnish to the employer a performance security in the form and the amount stipulated in the 'Bidding Data' and the 'Conditions of Contract' within a period of 28 days after the receipt of Letter of Acceptance. Section 'Bidding Data' allows the 'employer' to fill in the 'Bidding Data' before issuance of bidding documents in order to complement, amend or supplement the provisions in the 'Instructions to Bidders' and provides that where there is a conflict, the provisions contained in 'Bidding Data' shall prevail over those in the 'Instructions to Bidders'. Clause 32.1 under Section 'Bidding Data' gives an option to the 'employer' to select kind of performance security out of bank guarantee and / or bond and indicate the amount of performance security. Clause 10.1 of Part I of the 'General Conditions of Contract' (which is generally not permissible to be altered) pertains to performance security and permits the employer to seek performance security from the contractor in the required form and amount within a period of 28 days after the receipt of Letter of Acceptance. It does not mention any form of security. This is followed by Clause 10.1 contained in Part II – 'Particular Conditions of Contract' relating to performance security which is relied upon by the Petitioners and as such, is reproduced as under:-

“The Contractor shall provide Performance Security to the Employer in the prescribed form. The said Security shall be furnished or caused to be furnished by the Contractor within 28 days after the receipt of the Letter of Acceptance. The Performance Security shall be of an amount equal to 10% of the Contract Price stated in the Letter of Acceptance. Such Security shall, at the option of the bidder, be in the form of either (a) bank guarantee from any Scheduled Bank in Pakistan or (b) bank guarantee from a bank located outside Pakistan duly counter-guaranteed by a Scheduled Bank in Pakistan or (c) an insurance company having at least AA rating from PACRA/JCR. The cost of complying with requirements of this Sub-Clause shall be borne by the Contractor.”

(Emphasis Supplied)

21. It is manifestly evident from conjunctive and collective reading of the SBDs of PEC that the ‘employer’ can exercise its discretion to opt for bank guarantee only by excluding insurance bond / guarantee as a form of security through the ‘Bidding Data’ and ‘Particular Conditions of Contract’. As such, ‘Bidding Data’ and Clause 10.1 of Part II – ‘Particular Conditions of Contract’ relating to performance security can be appropriately amended to exclude insurance bond / guarantee as a form of security as was done by the Respondents. The bidders can only exercise their option out of the prescribed form of security by the ‘employer’. This was precisely held in Nasir Ahmed Khan case (supra) that the discretion to choose the form of performance guarantee vests with the procuring agency under the SBDs of PEC. Consequently, a Federal procuring agency can validly exclude insurance bond / guarantee as form of security against performance or additional performance / quality assurance security by exercising its discretion through the ‘Bidding Data’ and Clause 10.1 of ‘Particular Conditions of Contract’ while using SBDs of PEC.

22. The conjunctive reading of the PPRA Ordinance, 2002, the Rules, 2004 and the Regulations, 2008 lead to the conclusion that the ultimate power to make SBDs has been conferred upon the Authority, however, until the same are made or notified, the procuring agencies within the framework of the Federal Government have been obligated to use SBDs prescribed by PEC. As such, the current legal framework of procurement at the Federal level is in line with the decision of ECNEC, although the Authority by exercising the powers to develop SBDs conferred upon it, may validly make SBDs on its own by amending Regulation 3 of Regulations, 2008. Therefore, at present, all procuring agencies operating within the domain of the Federal Government are obligated to undertake procurement of goods, services and works in accordance with the SBDs prescribed by PEC. However, as noted above, the exclusion of insurance bond / guarantee as a form of guarantee by a Federal procuring agency is permissible under the SBDs of PEC and an such, the impugned action is compatible with the decision of ECNEC.

23. The Province of Punjab promulgated the PPRA Act, 2009 with the objective to regulate the procurement of goods, services and works in the public sector. Section 2(1) thereof defines ‘procuring agency’ as a department, attached department of the Government, an autonomous body or a special institution of the Government, a court or tribunal financed by the Provincial Consolidated Fund, Provincial Assembly of the Punjab, a Local Government, a body corporate owned or controlled by the Government or a Local Government or a private organization financed by the Government or a Local Government where such finance is not less than five million rupees and constitutes not less than fifty percent of the expenditure of the organization in the financial year. Similarly, Section 2(n) of the PPRA Act, 2009 defines ‘public procurement’ as procurement of goods, works or services by a procuring agency wholly or partly financed out of the Provincial Consolidated Fund or the Public Account of the Province or funds of a procuring agency. Section 3 of the PPRA Act, 2009 constitutes the Authority whose functions and powers are stipulated in Section 5 thereof. Importantly, Section 5(2)(h) thereof specifically confers power upon the Authority to prepare SBDs to be used in connection with public procurement in contrast to the PPRA Ordinance, 2002 where such specific power is conspicuously absent but is provided in the Rules, 2004 to be exercised through regulations. Section 26 of the PPRA Act, 2009 confers rule making powers upon the Government while Section 27 thereof confers the power of making regulations upon the Authority subject to the provisions of PPRA Act, 2009 and the rules made thereunder. The Government of Punjab, accordingly, framed the Rules, 2014.

24. Rule 2(w) of the Rules, 2014 defines ‘performance guarantee’ as the bank guarantee or other form of security submitted by the contractor to secure obligations under the contract in accordance with the requirement in the bidding document. Rule 25 thereof pertains to bidding documents which proclaims that a procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid. This Rule

also stipulates bidding documents for competitive bidding, whether open or limited. It further obligates that necessary information after invitation of bid or issuance of bidding documents must be provided to the prospective bidders in a timely manner and on equal opportunity basis including any changes made to the original advertisement. It further states that a procuring agency shall use SBDs as and when notified under the regulations with the stipulation that until the SBDs are so specified under the regulations, a procuring agency may use SBDs already in use of the procuring agency to the extent they are not inconsistent with the Rules, 2014. Rule 56 thereof relates to performance guarantee and declares that where needed and clearly expressed in the bidding documents, the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten percent of the contract amount.

25. The Authority in exercise of its powers conferred under Section 27 of the PPRA Act 2009 read with Rule 25(5) of the Rules, 2014 framed SBDs vide notification No. MD(PPRA)46-BOM/2022 dated 27.10.2022 as regulations which have also been uploaded on its website. SBDs for procurement of civil works developed by the Authority regarding Single Stage - Two Envelopes Bidding Procedure is taken as an example. In its preface, it is clearly stipulated that this template for SBDs for civil works has been formulated and prepared to assist in successful bidding of the civil works for which design / resident consultants may be required as per framework issued by the Planning & Development Department, Government of Punjab vide letter No. 4(24)PO(CONS)P&D/97-Vol-III, dated 27.07.2017. It further proclaims that the principle of “value for money” remained the guiding spirit and ultimate object of this endeavor. It acknowledges that while developing SBDs by the Authority, the documents prepared by PEC were also extensively considered. All procuring agencies in the Province of Punjab are required to use SBDs while preparing and finalizing the SBDs and allows a procuring agency to include other details, as per requirement of the procuring agencies, as far as they are not inconsistent with the PPRA Act, 2009 and the Rules, 2014

with the caveat that in case of any conflict between the provisions of SBDs with that of PPRA Act, 2009 and the Rules, 2014, the latter two shall prevail.

26. Clause 32.1 of Bid Data sheet thereof pertains to the amount and form of securities with respect to performance security acceptable to the employer. It gives options to the bidders to tender securities of various amounts in the form of bank guarantee but specifically excludes any security from insurance companies. This exclusion has been consciously and purposely made by the Authority as the said security was not considered tangible having not being honored in a timely manner as per past experiences and as such, losing the purpose of security. Clause 10.1 of SBDs has been accordingly prescribed which reads as under:-

“Performance Security

The Contractor shall provide Performance Security to the Employer in the prescribed form. The said Security shall be furnished or caused to be furnished by the Contractor within 30 days after the receipt of the Letter of Acceptance. The Performance Security shall be of an amount equal to 10% of the Contract Price stated in the Letter of Acceptance. Such Security shall, at the option of the bidder, be in the form of either (a) bank guarantee from any Scheduled Bank in Pakistan or (b) bank guarantee from a bank located outside Pakistan duly counter-guaranteed by a Scheduled Bank in Pakistan.”

27. It follows from the above that the Authority in exercise of its lawful powers under the PPRA Act, 2009 read with the Rules, 2014 has developed SBDs for use of all procuring agencies including Local Governments in the Province of Punjab which exclude insurance bond / guarantee from an insurance company as a form of security. Thus, in the context of the Province of Punjab, the decision of ECNEC dated 12.11.2007 and Notification of the Planning Commission, Government of Pakistan dated 12.02.2008 to use SBDs of PEC has lost its relevance as express provisions of law preempt an administrative decision. However, it is reiterated that even otherwise exclusion of insurance bond / guarantee from an insurance company as a form of guarantee is not in conflict with the decision of ECNEC as SBDs of PEC also permit the same. The

directions of ECNEC to use SBDs of PEC, in essence, requires the use of standard contracts in the procurement process which purpose has been achieved by the Authority under the PPRA Act, 2009.

28. The upshot of the above discussion is that exclusion of insurance bond / guarantee as a form of security by the procuring agencies of the Federal Government and the Provincial Government of Punjab with respect to performance or additional performance / quality assurance guarantee is permissible in terms of lawful discretion of a procuring agency provided it is specifically stated in the SBDs. The bidders who participate in the bidding process, subject to bidding documents, have no vested right to tender securities in a particular form of their choice that is not part of the SBDs of a procuring agency as they knowingly participate in a bidding process in accordance with the terms and conditions of the SBDs. Moreover, as exclusion of insurance bond / guarantee indiscriminately applies to all bidders with reference to a particular bidding process, no case of discrimination is made out. The objection qua exercise of constitutional jurisdiction with respect to contractual matters is overruled as it is well settled that where facts emanating from contractual disputes are admitted, constitutional jurisdiction under Article 199 of the Constitution can be exercised.

29. From the above analyses, the following conclusions are drawn:-

- (i) PEC under the PEC Act cannot mandatorily require a public procuring agency to follow its SBDs;
- (ii) The general policy advice of ECNEC reflected in the Notification dated 12.02.2008 of the Planning Commission, Government of Pakistan requiring all procuring agencies of the Federal, Provincial and Local Governments throughout Pakistan to adopt and use SBDs prepared by PEC does not prevail over express statutory provisions;
- (iii) At the Federal level, the Authority constituted under the PPRA Ordinance, 2002 read with PPRA Rules, 2004 and the Regulations, 2008 is legally empowered to devise SBDs but it

has adopted the SBDs prepared by PEC and as such, all procuring agencies falling under the Federal Government are obliged to use the SBDs of PEC in their respective procurement process. However, SBDs of PEC allow a procuring agency to exclude insurance bond / guarantee from an insurance company having AA rating from PACRA / JCR as a form of security with respect to performance or additional performance / quality assurance security by prescribing as such in its SBDs;

- (iv) In the Province of Punjab, the Authority set up under the PPRA Act, 2009 read with the Rules, 2014 is legally empowered to devise SBDs which have been duly made and notified, as such, all procuring agencies including Local Governments in the Province of Punjab are obliged to use SBDs prepared by the Authority under the PPRA Act, 2009. Hence, the conscious act of exclusion of insurance bond / guarantee from an insurance company as a form of security with respect to performance or additional performance / quality assurance security is valid and the bidders are obliged to take part in the procurement process in accordance with the terms and conditions of the SBDs; and
- (v) The act of exclusion of insurance bond / guarantee as a form of security with respect to performance or additional performance / quality assurance security by a procuring agency falling under the Federal or Provincial Government of Punjab is not in conflict with the decision of ECNEC reflected in the Notification dated 12.02.2008 of the Planning Commission, Government of Pakistan.

30. The titled and connected Petitions are decided in the terms incorporated in Paragraph No. 29 of this Judgment. The Respondents / procuring agencies are directed to issue fresh notice to each Petitioner to furnish security in the requisite amount and form mentioned in the

applicable SBDs in all pending contracts within a period of 28 days from the date of issuance of notice, failing which each Petitioner may be dealt with in accordance with the terms and conditions of applicable contract.

Disposed of, accordingly.

(ABID HUSSAIN CHATTHA)
Judge

Approved for reporting.

Judge

Announced in open Court on 09.02.2024.

Judge

Waqar

Annexure-A

Serial No.	W. P. No.	Title
1	5759/23	M/s Ahmad & Co. etc. Vs. Province of Punjab etc.
2	21694/22	M/s Chaudhry Enterprises etc. Vs. Government of the Punjab etc.
3	37053/22	M/s. Jalal Construction Company Vs. Secretary Communications and Works (C&W) etc.
4	59967/22	M/s Muhammad Akbar & Co. etc. Vs. Province of Punjab etc.
5	61199/22	Muhammad Salman etc. Vs. Province of Punjab etc.
6	62445/22	M/s Muhammad Asad Contractor etc. Vs. Province of the Punjab etc.
7	65067/22	M/s Chadhar Trading & Construction Co. Vs. Province of the Punjab etc.
8	65317/22	M/s Muhammad Akbar & Co. etc. Vs. Province of Punjab etc.
9	67086/22	M/s Jalal Construction Co. etc. Vs. Province of Punjab etc.
10	70295/22	M/s Arfa Hussain Enterprises etc. Vs. Province of Punjab etc.
11	71342/22	M/s Nazim & Qasim (Pvt.) Ltd. etc. Vs. Province of Punjab etc.
12	72681/22	M/s Muhammad Afzal Contractor etc. Vs. Province of Punjab etc.
13	74256/22	M/s Naveed Constructions (Pvt.) Ltd. etc. Vs. Province of Punjab etc.
14	74954/22	M/s Al Kabir Construction Co. etc. Vs. Province of Punjab etc.
15	76447/22	M/s Ch. Muhammad Afzal Sial etc. Vs. Province of Punjab etc.
16	76754/22	M/s Asad Builders Government Contractor etc. Vs. Province of Punjab etc.
17	78300/22	M/s Al Kabir Construction Co. Vs. Province of Punjab etc.
18	78392/22	M/s M.D Sons & Co. etc. Vs. Province of Punjab etc.
19	79079/22	M/s Dughal & Company Pvt. Ltd. etc. Vs. Province of Punjab etc.
20	80461/22	M/s Muhammad Afzal Contractor etc. Vs. Province of Punjab etc.
21	81615/22	M/s Usman Engineers Pvt. Ltd. Vs. Govt. of the Punjab etc.
22	81619/22	M/s Sh. Nazar Muhammad etc. Vs. Province of Punjab etc.
23	81774/22	M/s Rana Mubarak Ali Vs. Province of Punjab etc.

24	82593/22	M/s Syed Hassan Mahmood & Co. etc. Vs. Province of Punjab etc.
25	82900/22	M/s Wintoss Builders etc. Vs. Province of Punjab etc.
26	83270/22	M/s Usman Engineers (Pvt.) Ltd. Vs. Govt. of Punjab etc.
27	139/23	M/s Usman Engineers etc. Vs. Province of Punjab etc.
28	1279/23	M/s Muhammad Umar & Co. etc. Vs. Province of Punjab etc.
29	1389/23	M/s Virk Constructions Pvt. Ltd. Vs. Province of Punjab etc.
30	1906/23	M/s Ch. Muhammad Afzal Sial etc. Vs. Province of Punjab etc.
31	2207/23	M/s Muhammad Umar & Co. etc. Vs. Province of Punjab etc.
32	3665/23	M/s Nazim & Qasim Pvt. Ltd. etc. Vs. Province of Punjab etc.
33	4592/23	M/s Mian Abdul Razzaq Construction (Pvt) Ltd. etc. Vs. Province of Punjab etc.
34	6844/23	M/s Irfan Brothers etc. Vs. Province of Punjab etc.
35	8775/23	M/s Chaudhary Enterprises etc. Vs. Province of Punjab etc.
36	9143/23	M/s A & A Builders & Developers etc. Vs. Province of the Punjab etc.
37	10924/23	M/s Mian Waqas JV Progressive International etc. Vs. Province of Punjab etc.
38	11778/23	M/s Highway Constructors etc. Vs. The GM Punjab North NHA etc.
39	12926/23	M/s Shahzad & Co. Vs. Govt. of Punjab etc.
40	14797/23	M/s Al-Zubair Construction Company etc. Vs. Province of Punjab etc.
41	14795/23	M/s Ali Engineers etc. Vs. Federation of Pakistan etc.
42	15783/23	Muhammad Shafique etc. Vs. Govt. of the Punjab etc.
43	16207/23	M/s Mian Associates & Co. Vs. Province of Punjab etc.
44	19007/23	M/s Nazim & Qasim Pvt. Ltd. etc. Vs. Province of Punjab etc.
45	22298/23	M/s B.E Construction Pvt. Ltd. etc. Vs. Province of Punjab etc.
46	23377/23	M/s Suchal Builder & Traders etc. Vs. Province of the Punjab etc.
47	25227/23	M/s Ch. Muhammad Sharif Khan Vs. Capt. (R) Saif Anjum, Secretary etc.

48	25505/23	M/s Ch. Zulfiqar Ali etc. Vs. Province of the Punjab etc.
49	28701/23	M/s Nazim & Qasim Pvt. Ltd. etc. Vs. Province of Punjab etc.
50	29911/23	M/s. Muhammad Asif and Sons Vs. Government of Punjab etc.
51	29960/23	M/s Muhammad Asad Contractor Vs. Government of Punjab etc.
52	31543/23	M/s Zulfiqar Ali & Co. through Zulfiqar Ali etc. Vs. Province of Punjab etc.
53	32460/23	M/s Madina Construction Co. Vs. Province of Punjab etc.
54	33174/23	M/s Chaudhary Enterprises Vs. Province of Punjab etc.
55	35279/23	M/s Sany Enterprises etc. Vs. Province of Punjab etc.
56	38024/23	M/s Bismillah Traders & Builders etc. Vs. Province of Punjab etc.
57	40045/23	M/s Muhammad Umar & Co. etc. Vs. Province of the Punjab etc.
58	41440/23	Water Qo Pvt. Ltd. Vs. Province of Punjab etc.
59	43360/23	M/s Al-Fazal Construction Vs. Province of Punjab etc.
60	43369/23	M/s Global Construction Company Vs. Province of Punjab etc.
61	43639/23	M/s CMA Global etc. Vs. Province of Punjab etc.
62	47688/23	M/s Abdul Haq Babook etc. Vs. Province of Punjab etc.
63	48270/23	M/s Al-Zubair Construction Company etc. Vs. Province of Punjab etc.
64	49361/23	M/s Makkah Enterprises etc. Vs. Province of the Punjab etc.
65	50951/23	M/s Muhammad Umar & Co. etc. Vs. Province of Punjab etc.
66	52160/23	M/s Technic Govt. Contractor through M. Almas etc. Vs. Province of Punjab etc.
67	52959/23	M/s Mashal Construction Company etc. Vs. Province of Punjab etc.
68	53971/23	Farrukh Rafique etc. Vs. Province of Punjab etc.
69	56553/23	M/s Metron International Vs. Province of Punjab etc.
70	56946/23	M/s Nazim & Qasim Pvt. Ltd. etc. Vs. Province of Punjab etc.
71	58871/23	M/s Muhammad Asad Contractor Vs. Govt. of the Punjab etc.

72	61274/23	M/s Progressive Construction Co. etc. Vs. Province of Punjab etc.
73	62039/23	M/s Arfa Hussain Enterprises etc. Vs. Province of Punjab etc.
74	62901/23	Muhammad Sajjad (Pvt.) Ltd. etc. Vs. Province of Punjab etc.
75	65035/23	M/s Alnoor Construction Company etc. Vs. Province of Punjab etc.
76	65449/23	M/s Muhammad Rafique Contractor Vs. Province of Punjab etc.
77	66008/23	M/s Al-Memar Associates Contractors and Engineers Vs. Government of Punjab etc.
78	66021/23	M/S Al-Memar Associates Contractors and Engineers Vs. Govt. of the Punjab etc.
79	67086/23	Muhammad Asif Vs. Province of Punjab etc.
80	67748/23	Water Qo (Pvt.) Ltd. Vs. Province of Punjab etc.
81	68597/23	Muhammad Sajjad (Pvt.) Ltd. etc. Vs. Province of Punjab etc.
82	69294/23	M/s Syed Hassan Mahmood & CO etc. Vs. Province of Punjab etc.
83	71124/23	M/s Progressive International Co. etc. Vs. Province of Punjab etc.
84	72870/23	M/s Nazim & Qasim Pvt. Ltd. etc. Vs. Province of the Punjab etc.
85	73192/23	M/s Prime Construction Co. etc. Vs. Province of the Punjab etc.
86	74306/23	M/s Prime Construction Co. etc. Vs. Province of the Punjab etc.
87	75809/23	M/s Technic etc. Vs. Province of the Punjab etc.
88	76021/23	M/s Nazim Ali & Qasim Pvt. Ltd. etc. Vs. Province of the Punjab etc.
89	77051/23	M/s Hamza Builders Lahore Vs. Province of Punjab etc.
90	77508/23	M/s Muhammad Rafiq Contractor etc. Vs. Province of the Punjab etc.
91	78326/23	M/s Metron International Vs. Province of Punjab etc.
92	78820/23	M/s Nazim Ali & Qasim Pvt. Ltd. etc. Vs. Province of Punjab etc.
93	80961/23	M/s Mian Waqas Engineer & Brothers Pvt. Ltd. etc. Vs. Province of Punjab etc.
94	82814/23	M/S Perk Engineers (Pvt.) Ltd. etc. Vs. Province of the Punjab etc.
95	83182/23	ATS Engineering Enterprising (Govt. Contractor) Vs. Province of Punjab etc.

96	84482/23	M/s Abdul Hameed etc. Vs. Province of Punjab etc.
97	84663/23	M/s Malik & Sons etc. Vs. Province of Punjab etc.
98	85921/23	M/s Perk Engineers & Contractors Pvt. Ltd. etc. Vs. Province of Punjab etc.
99	71/24	Imran Sharif Timber Market etc. Vs. Province of Punjab etc.
100	489/24	M/s Al-Fazal Construction etc. Vs. Province of Punjab etc.
101	1294/24	M/s Harmaine Corporation etc. Vs. Province of Punjab etc.
102	1656/24	M/s Nazim Ali & Qasim Pvt. Ltd. etc. Vs. Province of Punjab etc.
103	1675/24	Muhammad Asif Vs. Province of Punjab etc.
104	3210/24	M/s Muhammad Haroon and Company Vs. Province of Punjab etc.
105	3353/24	M/s Munawar Hussain & Co. Vs. Province of Punjab etc.
106	3984/24	M/s Gold Key Construction & Company etc. Vs. Province of Punjab etc.
107	5607/24	M / s Montgomery Constructions Company etc. Vs. Province of Punjab etc.

(ABID HUSSAIN CHATTHA)
Judge