

**IN THE PUBLIC PROCUREMENT APPEALS AUTHORITY**

**APPEAL CASE NO. 36 OF 2025-2026**

**BETWEEN**

**M/S BEI POA FURNITURE ..... APPELLANT**

**AND**

**COAST REGIONAL SECRETARIAT ..... RESPONDENT**

**RULING**

**CORAM**

- |                          |                   |
|--------------------------|-------------------|
| 1. Ms. Florentina Sumawe | - Ag. Chairperson |
| 2. Dr. William Kazungu   | - Member          |
| 3. Mr. Raphael Maganga   | - Member          |
| 4. Mr. James Sando       | - Secretary       |

**SECRETARIAT**

- |                         |                        |
|-------------------------|------------------------|
| 1. Ms. Florida Mapunda  | - PALS Manager         |
| 2. Ms. Violet Limilabo  | - Senior Legal Officer |
| 3. Mr. Venance Mkonongo | - Legal Officer        |

**FOR THE APPELLANT**

- |                         |                      |
|-------------------------|----------------------|
| 1. Mr. Athanasio Kedmon | - Assistant Director |
|-------------------------|----------------------|

**FOR THE RESPONDENT**

- |                        |  |
|------------------------|--|
| 1. Ms. Moza Mtete      | - Head of Legal Services Unit                          |
| 2. Mr. Joseph A. Mally | - Head of Information<br>Communication &<br>Technology |



3. Ms. Anne Mwandiga - Head of Procurement  
Management Unit
4. Mr. Joseph Jacobo - Procurement Officer

This appeal was lodged by M/S Bei Poa Furniture (hereinafter referred to as **"the appellant"**) against Coast Regional Secretariat (hereinafter referred to as **"the respondent"**). The appeal arises from Tender No. 71/2025/2026/G/93 for the Supply of Office Furniture and Fitting (hereinafter referred to as **"the tender"**).

According to the documents filed with the Public Procurement Appeals Authority (hereinafter referred to as **"the Appeals Authority"**), the background of this appeal can be summarized as follows:

The Invitation for Quotation was done through the National Shopping Method as provided under the Public Procurement Act, No. 10 of 2023 (hereinafter referred to as **"the Act"**) and the Public Procurement Regulations, GN. No. 518 of 2024 (hereinafter referred to as **"the Regulations"**).

According to the record of appeal, on 23<sup>rd</sup> February 2026, the respondent, through the National e-Procurement System of Tanzania (NeST), invited eligible tenderers to participate in the Tender. By 27<sup>th</sup> February 2026, two tenders including that of the appellant were received and evaluated by the respondent. Following evaluation, the Evaluation Committee recommended award of the tender to M/S Furniture Centre (Dar es Salaam) Limited (hereinafter referred to as **the proposed awardee**).



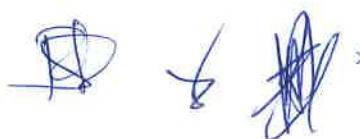
On 30<sup>th</sup> April 2026, the respondent issued a Notice of Intention to Award, informing the appellant of its intention to award the tender to the proposed awardee at a contract price of Tanzania Shillings Eighty-Seven Million Seventy-Eight Thousand only (TZS 87,078,000.00), VAT Exclusive, with a completion period of thirty (30) days. The Notice further stated that, the appellant's tender was not considered for award as it was found to be non-responsive, on the ground that it submitted an abnormally low tender.

Dissatisfied with its disqualification, on 6<sup>th</sup> May 2026, the appellant applied for administrative review to the respondent. On 11<sup>th</sup> May 2026, the respondent issued its decision rejecting the appellant's application. Aggrieved further, on 18<sup>th</sup> May 2026, the appellant filed this appeal before the Appeals Authority.

In this appeal, the appellant challenges its disqualification on the grounds that:

- The respondent unlawfully disqualified it for allegedly failing to submit price clarifications.
- The respondent engaged in discriminatory tender practices by according a preferential treatment to another bidder.
- The evaluation process was conducted in contravention of the law, particularly by using post-qualification verification visits as a basis for its disqualification, contrary to Section 102(2) of the Act.

On its part, the respondent maintained that the appellant's disqualification was justified, as it had submitted an abnormally low tender and failed to provide satisfactory justification of its quoted price when requested. The



respondent asserted that the procurement process was conducted lawfully, fairly, and transparently.

Before the commencement of the hearing, the respondent requested the Appeals Authority to receive and admit various documents relating to the extension of the tender validity period. The appellant did not object to the prayer, and accordingly, the Appeals Authority admitted the documents into the record.

Upon reviewing the submitted documents, the Appeals Authority, *suo motu*, raised a point of law as to **"whether there is a valid tender for determination by the Appeals Authority"** and directed the parties to make their submissions on the said point of law.

#### **SUBMISSIONS BY THE RESPONDENT**

The respondent's submissions were made by Ms. Moza Mtete, State Attorney assisted by Mr. Joseph A. Mally, Head of Information Communication and Technology.

Mr. Mally stated that, the tender validity period for this tender was forty-five (45) days from the tenders' submission deadline, which was 27<sup>th</sup> February 2026. He added that, before the expiry of the original tender validity period, the respondent requested the proposed awardee to extend its tender for thirty (30) days. He explained that the extension request was made through a letter dated 26<sup>th</sup> March 2026, and that the reference to forty-five (45) days indicated in the request letter was merely a clerical error, as the intended extension was for thirty (30) days. He further

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submitted that the proposed awardee accepted the request through a letter dated 27<sup>th</sup> March 2026.

He added that, prior to the expiry of the first extended period, the respondent, through a letter dated 26<sup>th</sup> May 2026, requested the second extension of the tender validity period from the proposed awardee. The requested extension was for thirty (30) days, covering the period from 31<sup>st</sup> May 2026 to 29<sup>th</sup> June 2026. He contended that this request was also accepted by the proposed awardee on 27<sup>th</sup> May 2026.

On her part, Ms. Mtete submitted that the appellant was not requested to extend the tender validity period because its tender was determined to be non-responsive, having quoted an abnormally low price, as well as for its failure to provide justification when requested. She emphasized that, under regulation 213 of the Regulations, a tender found to be non-responsive must be rejected by the procuring entity and cannot subsequently be made responsive by correction or withdrawal of the deviation. She argued that, since the appellant's tender was found non-responsive, any extension of its validity period would have been immaterial.

Finally, Ms. Mtete concluded that the tender validity period was lawfully extended and that the tender remains valid, expiring on 29<sup>th</sup> June 2026.

### **REPLY BY THE APPELLANT**

The appellant's reply was made by Mr. Athanasio Kedmon, who stated that the appellant did not receive any letter from the respondent requesting an extension of the tender validity period. He emphasized that, since the



appellant was a tenderer in the procurement process at the time the respondent issued the first request for extension, it also ought to have been requested to extend the tender validity period.

He argued that the law requires the requests for extension of the validity period to be sought from all tenderers who participated in the tender. Consequently, the respondent's failure to request the appellant to extend the tender validity period contravened the law. He submitted that, in the absence of such a request, the tender validity period lapsed upon the expiry of the original validity period, thereby rendering any actions undertaken by the respondent thereafter, invalid.

Finally, he prayed that the Appeals Authority order re-tendering, as there is no valid tender in place currently.

### **ANALYSIS BY THE APPEALS AUTHORITY**

#### **1. Whether there is a valid tender for determination by the Appeals Authority**

In resolving this issue, we revisited clauses 6.1 and 6.2 of the Instruction to Tenderers (ITT) and Item 2 of Section III Qualification and Evaluation Criteria, which provide as follows:

***"ITT 6.1 Quotation shall remain valid for a period of 45 days after the deadline for submission.***

*ITT 6.2 In exceptional circumstance, prior to the expiry of the original tender validity period, the PE may request the Tenderers to extend the period of validity for a specified*

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*additional period. The request and the Tenderers' responses shall be made through NeST. A Tenderer may refuse the request without forfeiting its Tender Security or causing to be executed its Tender Securing Declaration.*

***Tender Validity Period (SCORE: Comply/Not Comply to specified minimum requirements)***

*Suppliers are required to confirm with the tender validity period specified by the Procuring Entity.*

<b><i>Tender Validity Period (Days)</i></b>	<b><i>45</i></b>
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(Emphasis Added)

Furthermore, we reviewed section 86 of the Act and regulation 200 (1) and (4) of the Regulations which state:

*"s. 86 The procuring entity shall require tenderers to make their tenders and tender securities valid for periods specified in the tendering documents, sufficient to enable the procuring entity to complete the comparison and evaluation of tenders, approval of the recommendations, issuance of notification of award and signing of contract whilst the tenders and tender securities are still valid.*

*r. 200 (1) The tender validity period shall be specified in the tender document.*

***(4) The period fixed by a procuring entity shall be sufficient to permit evaluation and***



***comparison of tenders to obtain all necessary clearances and approvals, and issue notification of the award of contracts and contract signing but shall not exceed one hundred and twenty days from the final date fixed for submission of tenders.***

*(Emphasis Added)*

The above quoted provisions clearly establish that tenderers are required to ensure that their tenders remain valid for the period specified in the tender document. In addition, the procuring entity is obliged to specify a tender validity period sufficient to allow completion of the evaluation, approval of award recommendation, issuance of the notification of award, and contract signing.

Upon reviewing the record of appeal, we observed that, tender opening took place on 27<sup>th</sup> February 2026, and the specified tender validity period under clauses 6.1 and 6.2 of the ITT and Item 2 of Section III Qualification and Evaluation Criteria was forty-five (45) days. Counting from 27<sup>th</sup> February 2026, the tender validity period of forty-five (45) days lapsed on 13<sup>th</sup> April 2026.

We further considered regulation 200 (6) of the Regulations which provides:

***"r. 200 (6) A procuring entity may, prior to the expiry of the original tender validity period, request tenderers to extend the period for a further term not exceeding the original validity period, if there are justifiable***

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***grounds for the procuring entity failing to complete the tendering process within the specified time.”***

(Emphasis Added)

Applying these provisions to the facts of this appeal, we observed that the respondent sought the first request for extension of the tender validity period of forty-five (45) days through a letter dated 26<sup>th</sup> March 2026, addressed solely to the proposed awardee. The letter requested extension of the tender validity period from 14<sup>th</sup> April 2026 to 30<sup>th</sup> May 2026, and the proposed awardee accepted the request on 27<sup>th</sup> March 2026.

The record further reveals that, before expiry of the first extension, the respondent sought a second extension of thirty (30) days through a letter dated 26<sup>th</sup> May 2026, again addressed only to the proposed awardee. The requested extension covered the period from 31<sup>st</sup> May 2026 to 29<sup>th</sup> June 2026, and was accepted by the proposed awardee on 27<sup>th</sup> May 2026.

From these facts, it is evident that the respondent requested extensions of the tender validity period exclusively from the proposed awardee. This action contravened the requirement of regulation 200(6) of the Regulations, which requires that, any request for extension of the tender validity period be addressed to all participating tenderers. Consequently, the extensions obtained solely from the proposed awardee cannot be regarded as valid in law.

We considered the respondent's argument that the appellant was excluded from the extension process because its tender was found non-responsive for submitting an abnormally low price and failing to justify the same. However, upon reviewing the record of appeal, we noted that, when the

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respondent issued the first request for extension of the tender validity period on 26<sup>th</sup> March 2026, the appellant was yet to be notified of the tender results. The notice of intention to award was issued to the appellant on 30<sup>th</sup> April 2026. It follows, therefore, that the appellant's tender was still under consideration at the time the first request for extension was made. Consequently, the respondent's decision to exclude the appellant from the extension process was contrary to regulation 200(6) of the Regulations.

We further reviewed the respondent's letters requesting extension of the tender validity period and noted that they did not disclose any reasons necessitating such extension. Regulation 200(6) of the Regulations permits extension of the tender validity period only in exceptional circumstances and where there are justifiable grounds for the procuring entity's failure to complete the tendering process within the prescribed period. In the absence of any reasons stated in the requests, we find that the extensions sought by the respondent lacked legal support and were therefore improper.

We also considered the respondent's contention that, the forty-five (45) days indicated in the first extension letter dated 26<sup>th</sup> March 2026 was a result of clerical error. We do not concur with this proposition. The record clearly shows that the first extension letter expressly computed the forty-five (45) days. Upon our analysis we further noted that the requested extension was forty-seven (47) days counted from 14<sup>th</sup> April 2026 to 30<sup>th</sup> May 2026. The second extension letter sought additional thirty (30) days from 31<sup>st</sup> May 2026 to 29<sup>th</sup> June 2026. Accordingly, the respondent's letters

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themselves demonstrate that the two extensions granted the validity period of seventy-seven (77) days in total.

We are further of the view that, since the specified original tender validity period was forty-five (45) days, any extension should not have exceeded such period as per regulation 200(6) of the Regulations. However, the respondent's first extension exceeded forty-five (45) days stipulated in the tender document and therefore contravening regulation 200(6) of the Regulations. Therefore, the respondent's act of extending the validity period for cumulatively seventy-seven (77) days further contravenes the requirements of the law.

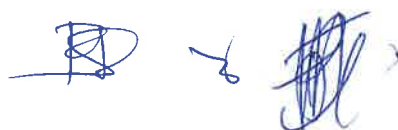
In view of the foregoing, we hold that the purported extensions were invalid in law, having been granted in contravention of section 86 of the Act and regulation 200 of the Regulations.

Given the above findings and having found that there is no valid tender for determination before the Appeals Authority due to the expiry of tender validity period, we hereby dismiss the appeal and order the respondent to commence the tender process afresh in compliance with the applicable law. We make no order as to costs.

It is so ordered.

This Ruling is binding and enforceable in accordance with section 121(7) of the Act.

The right of Judicial Review, as provided under section 125 of the Act, has been explained to the parties.



This Ruling is delivered in the virtual presence of both parties this 12<sup>th</sup> day of June 2026.

**MS. FLORENTINA SUMAWE**



.....

**Ag. CHAIRPERSON**

**MEMBERS:**

**1. DR. WILLIAM KAZUNGU**.....

**2. MR. RAPHAEL MAGANGA**.....