



IN THE HIGH COURT OF MADHYA PRADESH
 AT JABALPUR
 BEFORE
 HON'BLE SHRI JUSTICE SANJEEV SACHDEVA,
 CHIEF JUSTICE
 &
 HON'BLE SHRI JUSTICE VINAY SARAF
 ON THE 17th OF DECEMBER, 2025

WRIT APPEAL No. 3301 of 2025

KONNECT PACKAGING INTERNATIONAL LLP

Versus

*SECURITY PRINTING AND MINTING CORPORATION OF INDIA
 LIMITED AND OTHERS*

Appearance:

Shri Kabeer Paul - Advocate for the appellant.

Shri Abhishek Gulatee - Advocate (through V.C.) with Ms. Kratideep

Agrawal - Advocate for the respondent No.1, 3 and 4.

Shri Aditya Khandekar - Advocate with Shri Shri Yash Choubey -
 Advocate for the respondent No.2.

ORDER

Per. Hon'ble Shri Justice Sanjeev Sachdeva, Chief Justice

1. Appellant impugns order dated 06.10.2025, whereby the writ petition filed by the appellant challenging its technical disqualification has been dismissed.

2. Respondent No.1 - Security Printing and Minting Corporation of India Limited had invited bids for procurement of cardboard sheets. Appellant submitted its bid pursuant to the notice inviting bids. However, the bid of the appellant was rejected by a communication dated 31.7.2025



holding the appellant to be disqualified as the firm was not found capable in capacity and capability for manufacturing of tender items.

3. Learned counsel for the appellant submits that there is no requirement for the appellant to be an original manufacturer of the cardboard and admittedly appellant is not a manufacturer of the cardboard but imports cardboard and then resizes it to the required specification and supplies the same. He submits that the resizing of the cardboard would also amounts to a manufacturing activity and as such the disqualification of the appellant was wrongful.

4. Learned Single Judge in the impugned order has noticed that an inspection was carried out of the premises of the appellant and it was found that there was no machinery installed for production of cardboard and admittedly, the workers of the appellant had stated that they would procure the card board sheets from third party and thereafter resize them and supply the same.

5. In the Qualification/Eligibility criteria, under the sub heading Experienced & Past Performance refers to the bidder as bidder (manufacturer or principal of authorized representative - hereinafter referred simply as 'Bidder') and requires that the bidder should have manufactured and supplied average yearly quantity of at least 57,600 KG Card Board sheets. It further requires that the bidder has to submit the details of the number of machine utilized for supply of quoted products. The number of machines utilized for production and the capacity of each machine and annual capacity of manufacturer.



6. Clearly, the bidding document requires that the bidder must be either a manufacture or the authorized representative of a principle manufacturer. In the instant case, appellant admittedly is not a manufacturer of cardboard sheets but is merely an importer of the same who resizes the same for the purposes of supply.

7. Learned Single Judge in the impugned order has held that the appellant was not fulfilling the required criteria as mentioned in the tender document.

8. We are in agreement with the view taken by the learned Single Judge that the verification committee has rightly noticed that appellant does not possess the manufacturing capability or capacity to manufacture PE quoted cardboard sheets. Even before us the candid admission on part of the appellant is that the appellant does not manufacture PE quoted cardboard sheets but simply imports the same and resizes the same for the purposes of supply. Clearly the appellant does not qualify as a manufacture as required by the bid documents.

9. Reliance placed by the learned counsel for the appellant in the judgment of Supreme Court in **Ashirwad Ispat Udyog and others vs. State Level Committee and others**, (1998) 9 SCC 85, wherein the Supreme Court has interpreted the expression manufacturer, does not help the case of appellant.

10. In **Ashirwad Ispat Udyog** (supra) the Supreme Court was concerned with the definition of manufacturer in M.P. General Sales Tax Act. The interpretation of the expression manufacture was done for the



purpose of a taxing statute. In the instant case the bid document requires to have a manufacturing facility and also to disclose the number of machines utilized for the purposes of manufacture of cardboard sheets and the capacity and capability of the bidder to manufacture such sheets.

11. Admittedly, the appellant does not manufacture cardboard sheets but simply imports the same. Even if, the activity of resizing of cardboard sheets into requisite specified sizes may amount to manufacture under the M.P. General Sales Tax Act, however, the same would not satisfy the requirement of the bidding document wherein the bidder has to be an original manufacturer of the cardboard sheets as required by the tender inviting authority or an authorized representative, which appellant admittedly is neither.

12. In view of the above, we find no infirmity in the view taken by the learned Single Judge in upholding the rejection of bid of appellant.

13. We find no merit in the appeal. The appeal is accordingly dismissed.

(SANJEEV SACHDEVA)
CHIEF JUSTICE

(VINAY SARAF)
JUDGE