

Stereo. HCJDA 38.
Judgment Sheet
IN THE LAHORE HIGH COURT LAHORE
JUDICIAL DEPARTMENT

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W.P. No.229002/2018.

Mst. Zumarad Siddique etc.

Versus

Province of Punjab through its Chief Secretary,
Govt. of Punjab & others.

JUDGMENT

Date of hearing: **21.12.2023.**

Petitioners by: Rana Ansar Hussain, Advocate for petitioners.
Mr. Nadeem Saeed, Advocate for petitioner in Mr. Muhammad Mustafa Khalid, Advocate for petitioner in W.P. No. 249094, 249098 and 249095 of 2018.
M/s Noraiz Ismail Gondal, Khalil-ur-Rehman and Ali Ashraf Mughal, Advocates for petitioners in connected petitions.
Mr. Rizwan Khalid Awan, Advocate for petitioner in W.P. No. 256421/2018.
M/s Barrister Hassan Safdar Khan and Rana Muhammad Ansar, Advocates for petitioner in W.P. No. 73615/2023.
Mian Imran Mushtaq, Advocate for petitioner in W.P. No. 9665/2019.
Ch. Muhammad Aslam, Advocate for petitioner in W.P. No. 2846/2019.
Rana Ahmad Tayyab Shahid, Advocate for petitioner in W.P. No. 198788/2018, 150099/2018.
198785/2018
M/s Zahid Manzoor Awan, Riaz Ahmad Tahir, Rana Shahzad Khalid, Abida Abdul Khaliq and Mian

Najam-us-Saqib, Advocates for petitioners in connected petitions.

Ch. Muhammad Aslam, Advocate for petitioner in W.P. No. 2846/2019.

Mr. Shehzad Hassan Pervaiz, Advocate for petitioner in W.P. No.7650/2023.

M/s Mudassar Abbas Maghiana and Faheem Ali Sipra, Advocates for petitioner in W.P. No. 38252/2021.

Mr. Rizwan Khalid Awan, Advocate for petitioner in W.P. No. 256421/2018.

Mr. Shahzad Haq Pervaiz, Advocate for petitioner in W.P. No. 7650/2023.

Mr. Nadeem Ahmad Saeed, Advocate for petitioner in W.P. No. 2093/2020.

Mr. Faheem Ali Sipra, Advocate for petitioner in W.P. No. 38252/2021.

M/s Sameer Iqbal Awan and Aamir Saleem Khan, Advocates for petitioner in W.P. No. 35714/2021.

Malik Muhammad Afzal Khokhar, Advocate for petitioner in W.P. No.8285/2020.

Mr. Falak Sher Khan, Advocate for petitioner in W.P. No.194099/2018.

Mian Imran Mushtaq, Advocate for petitioner in W.P. No. 9665/2019.

Dr. Bibi Saira Nouman and Muhammad Nouman Shamas Qazi, Advocates for petitioner.

M/s Sajid Hussain Qureshi, Abrar Ahmad Chaudhary and Ch. Muslim Abbas, Advocates for petitioner.

Malik Shah Muhammad Ali Awan, Advocate for petitioner in W.P. No.16323/2019 and W.P. No.50440/2019.

Mr. Tariq Hussain Maken, Advocate for petitioner.

Rana Nasr Ullah Khan, Advocate for petitioners in connected petitions.

Respondents by:

Mr. Waqar Saeed Khan, Assistant A.G. for respondents.

Ch. Imtiaz Elahi, Deputy Attorney General for Pakistan a/w Muhammad

Rana Khalid Masood, Assistant Secretary (Tax- II), Board of Revenue.

Muhammad Junaid, Senior Inspector of Stamps Board of Revenue Punjab.

Mr. Khalid Mehmood Tipu, Secretary Taxes Board of Revenue Punjab.

ASIM HAFEEZ, J. These and connected constitutional petitions *inter alia* raise common issues and overlapping questions of law, wherein one set of petitions challenge the validity and imposition of Capital Value Tax ('CVT'), enforced through section 6 of the Punjab Finance Act 2012 (Act, 2012) and demanded at the time of registration of instruments of lease of immovable properties falling within the limits of Gujranwala Cantonment.

Second set of petitions questioned demand raised for payment of deficient stamp duty(ies) on the instruments of lease of immovable property. Stamp duty is allegedly calculated upon instruments of lease by classifying them as conveyance deeds. It is the case of the department that instruments of lease, extending leases over immovable property for twenty years and more, are subject to duty computable under Article 23 of the Schedule I to the Stamp Act 1899, applicable for the province of Punjab, ('Act, 1899'). And conversely, petitioners claimed that instruments of lease, notwithstanding creating lease in perpetuity, are liable to be charged for stamp duty under Article 35 of Act, 1899 - in some cases requests for registration of instruments of lease were denied on the premise that stamp duty is chargeable under Article 23 and not in terms of Article 35 of the Act, 1899.

And third set of petitions, few in numbers, simultaneously question validity of Capital Value Tax and alleged demand for payment of deficient stamp duty on the instruments of lease. It is pertinent to mention that leases under reference were executed at the behest of the President of Pakistan, through Military Estate Officer(s). All these

petitions were heard and are decided through single order, though classified under separate headings, details whereof are listed in Annexure-A, and same shall be construed as part of the decision.

**A- DISCUSSION AND DETERMINATION OF FIRST SET
OF PETITIONS – challenging vires of CVT.**

2. Learned counsels for petitioners, with respect to their respective petitions, pleaded that no CVT could be claimed against instruments of lease, which does not create or transfer ownership qua land. Adds that CVT is payable only upon transactions where property is conveyed or transferred and quantum thereof is determinable as per the declaration of value made by the transferee, which element of declaration is missing, since immovable properties are not transferred but leased out, irrespective of the duration of period of lease. Various clauses of section 6 of Act, 2012 were read, including the definition of expression 'recorded value'. Learned counsels elaborated the concept of lease as explained under the Transfer of Property Act 1882, to distinguish the transaction encapsulated in the instruments of lease.

3. Learned law officer defended the levy of CVT and insisted that transaction of lease is taxable accordingly.

4. Controversy is simple, whether transactions, contained in the instruments of lease and rights created thereunder, are taxable under section 6 of the Act, 2012. It is expedient to reproduce relevant clauses of Section 6 of Act 2012 to understand the context, scope and applicability of levy qua instruments of lease, which clause reads as,

“6. Capital value tax on immovable property. – (1) This section shall have effect notwithstanding anything contained in any other law.

(2) For the purposes of this section,

- (a)
- (b)
- (c)
- (g) **“recorded value” means the value declared by the transferee in the instrument, provided that the declared value of the property shall not be less than the value specified in the valuation table notified by the Collector of the district;**
- (h) “registration authority” includes the person responsible for registering or attesting or recording the transfer of an immovable property or of the right to use an immovable property for more than twenty years, and in the case of a cooperative society or a private housing society, its principal officers including president, secretary, accountant or any similar officer declared by the Collector as the principal officer of the society;
- (i) “tax” means capital value tax and includes any penalty, fee and charge or any sum or amount leviable or payable under this section;
- (j) “urban area” means an area which is–
 - (i) a rating area under the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958) except the area where the rate of tax is zero in terms of section 117 of the Punjab Local Government Ordinance, 2001 (XIII of 2001); or
 - (ii) an area notified by the Board of Revenue in the official Gazette.
- (3) **A tax on the capital value of an immovable property shall be payable by a person who acquires an immovable property** by purchase, gift, exchange or power of attorney, surrender or relinquishment of right by the owner **or a right to use thereof for twenty years or more or renewal of lease so that the total period of lease in favour of the same lessee is twenty years or more at the rates specified in sub-section (5).**
- (4) The tax shall not be payable if–
 - (a) immovable property is acquired through inheritance; or
 - (b) immovable property is acquired through gift between spouses, father, mother, son, daughter, grandparents and grandchildren, siblings, or from one wife or widow to another wife or widow of the same husband; or
 - (c) power of attorney is executed between spouses or from one wife or widow to another wife or widow of the same husband, or father, mother, son, daughter, grandparents, grandchildren and siblings.
- (5) The rate of tax in respect of immovable property is as under:-
 - (a) Immovable property other than commercial or industrial property, plaza or multi-storeyed building situated in urban area measuring atleast two hundred and fifty square yards or ten marla, whichever is less–

No.	Description	Rate of Tax
(i)	Where the value of the immovable property is recorded.	Two percent of the recorded value of

		the landed area.
(ii)	Where the value of the immovable property is not recorded.	One hundred rupees per square feet of the landed area.
(iii)	Where the immovable property is a constructed property.	Ten rupees per square feet of the constructed area in addition to the value worked out above.

(b) Commercial or industrial immovable property other than plaza or multi-storeyed building of any size situated in an urban area –

No.	Description	Rate of Tax
(i)	Where the value of the immovable property is recorded.	Two percent of the recorded value of the landed area.
(ii)	Where the value of the immovable property is not recorded.	One hundred rupees per square feet of the landed area.
(iii)	Where the immovable property is a constructed property.	Ten rupees per square feet of the constructed area in addition to the value worked out above.

(c) Immovable property whether commercial, residential or composite in plazas and multi-storeyed buildings of any size situated in an urban area –

No.	Description	Rate of Tax
(i)	Where the value of the immovable property is recorded.	Two percent of the recorded value of the immovable property or one hundred rupees per square feet of the constructed area, whichever is higher.
(ii)	Where the value of the immovable property is not recorded.	One hundred rupees per square feet of the constructed area of the immoveable property.

- (6) The tax shall be collected at the time of registering or attesting the transfer by the person responsible for registering or attesting the transfer of the immovable property for which the tax is payable.
- (7)
- (8)

[Emphasis supplied]

5. Sub-section (3) of section 6 of the Act, 2012, being the charging section, imposes tax on the capital value of the immovable property either upon acquisition of the property, transacted by means of any of the modes,

inter alia specified therein, or acquires a 'right to use thereof for twenty years or more or renewal of lease so that the total period of lease in favour of the same lessee is twenty years or more at the rates specified in sub-section (5). Petitioners, those who claimed right to use of immovable property, for the period covered under the provision of law, by virtue of instruments of lease, squarely fall within the net of the levy. It is not denied that right to use the property had been acquired through Instruments of lease. It is an absurdity to absolve / exempt lessee(s), who had acquired a right to use the property, from payment of levy merely because no recorded value of the property was declared in the instruments or in absence of alleged declaration of recorded value. Assume a situation where value of the property or consideration amount is not mentioned in the instrument, through which property is acquired, by any one of the modes, or for that matter, right to use is acquired, or where the instrument is under-valued, whether CVT could not levied. This argument is fallacious. Expression 'recorded value' is defined under clause 2(g) of section 6 of the Act, 2012, which caters a situation where recorded value is less than the value of the property specified in the valuation table notified by the collector of the district. Same analogy is applicable in cases where the instruments contained no recorded value or quantum of consideration. Any other construction would be construed as extending premium vis-à-vis instruments, wherein recorded value or consideration amount is missing, which interpretation tantamount to playing fraud on the Statute – acquisition of immovable property by way of gift or exchange or power of attorney are modes where, conspicuously, necessity of recording value or mentioning of consideration is not hard pressed, could these transactions then be excluded from the levy of CVT. Answer is no.

6. In view of the above, Instruments of lease, coming within the ambit of clause 3 of section 6 of Act, 2012, are subject to CVT levy and no instance of invalidity of levy is found. Petitions, where challenge is thrown to question the vires of CVT, are found meritless and same are dismissed.

B- DISCUSSION AND DETERMINATION OF SECOND SET OF PETITIONS – ascertainment of the character of the instrument for the purposes of determining the quantum of stamp duty.

7. With reference to second set of petitions, it is argued that instruments of lease extend right to possess and use immovable property but not the full ownership therein. Learned counsel submits that instruments of lease contained various conditions / clauses, which entitle lessor to terminate the lease and repossess the land, which features of the instruments distinguish them from the class of documents, classified as conveyance deed(s), wherein, through latter documents, full ownership is conferred on the beneficiary thereof. Adds that Federal Government is the owner-cum-lessor of the property and entitled to invoke and exercise terms and conditions contained in the Instruments. It is emphasized that transaction of transfer of immovable property and transaction of lease were acknowledged and recognized as separate and distinguishable transactions, where former is classified as conveyance and fall under Article 23 of Schedule I, and latter come within the scope of Article 35 of Schedule I to the Act, 1899. It is argued that Article 35 extends and covers transactions termed as lease(s) in perpetuity and dragging such transactions within the ambit of Article 23 is offensive to the legislative intent and against canons of interpretation. Some petitioners have paid stamp duties at the time of execution of instruments of lease, subjected to duty in terms of Article 35 of Schedule I and lately demand was raised for payment of differential amount – after computing stamp duty under Article 23 of Schedule I to the Act, 1899. And in some of the petitions, the grievance raised is that instruments are not registered unless stamp duty, as claimed under Article 23 of Schedule I to the Act, 1899, is paid. And quantum of duties claimed is disputed. In some petitions ancillary issues are raised to object to the rate of Stamp duties payable, where rate of such duty varies in the context of the nature of the charges payable under the Instruments, in some cases rentals are claimed and in

others premium is claimed. This Court is not dealing with individual objections regarding determination of rate of stamp duty payable in the context of peculiar terms and conditions regarding each Instrument of lease, which objections can be agitated before the Collector. Controversy hinges around the scope of Article 23 and 35 of Schedule I in the context of instruments of leases.

8. Learned Law Officer argued that instruments of lease are classifiable as lease(s) in perpetuity, which, by fiction of law, constitute and extend ownership over the land. Adds that lease(s) are renewable upon payment of nominal rent / premium, which features bring them within the scope of transaction of conveyance, akin to conveyance deed(s), hence, Article 23 and not Article 35 of Schedule 1 to the Act, 1899, is attracted.

9. When confronted that whether absolute ownership rights qua properties, in favour of the lessee(s), are acknowledged, learned Law Officer sought time for seeking instructions. On 21.12.2023, learned Law Officer, accompanied with the representative of the department, tenaciously defended the orders passed by District Collector, treating instruments of lease as conveyance deeds and subjected to duties under Article 23 of Schedule-1 to Act, 1899.

10. Argument is misconceived. When confronted with the text of Article 35 of Schedule-I to the Act, 1899, learned Law Officer could not dispute the fact that instruments of lease, including lease(s) in perpetuity, are identified therein and acknowledged as distinctive class of instrument(s), covered under Article 35, *ibid*.

Submissions, that section 6 of the Act, 1899 is relevant and attracted, are misconceived and manifest erroneous reading of the text. When an instrument falls within a specific class of instruments, which are though separately identified in the Schedule I, then unless there is anything contrary thereto, resort to the section 6 of Act, 1899 cannot be made. In fact, section 6, in such eventuality, has no application.

11. Emphasis by learned Law Officer that instruments of lease(s), wherein right to use the property was granted in perpetuity are covered under Article 23, is, apparently, misplaced, and otherwise contrary to the intent of the legislature. Sub-section 10 of section 2 of the Act, 1899, upon reading, displaced the argument of learned law officer, firstly on the ground that instrument of lease cannot be construed as document by which property is transferred and secondly, instrument of lease is covered under Article 35 of Schedule-I to the Act, 1899, therefore, no residuary effect can be extended to the instruments of lease. It is expedient to reproduce sub-section 10 of section 2 of the Act, 1899, which reads as,

(10) "Conveyance" includes a conveyance on sale and every instrument by which property, whether movable or immovable, is transferred *inter vivos* and which is not otherwise specifically provided for by Schedule I.

[Emphasis supplied]

12. Learned Law Officer submits that even otherwise different categories of lease(s), including lease in perpetuity, are identified in Article 35, and determination of quantum of stamp duty, in each case requires appreciation of terms and conditions contained in each of the instruments, who proposed that matter be referred to District Collector of the District for doing the needful – determination of quantum of stamp duty payable on each individual instrument. Request is opposed by learned counsel for the petitioners, who explained that said officer had already expressed mind and reference of the matter for redetermination would be an exercise in futility.

On asking, it is apprised that a Member Board of Revenue is the authority, which is permitted to hear objections against the determination by the District Collector and if these matters are referred to the Member Board of Revenue for examination of the terms of instruments of lease, including the question that whether any of the instruments of lease manifest an attribute of transfer of conveyance or not, and determination of the quantum of stamp duty payable on each of said Instrument.

13. Suggestion is tenable. Chief Revenue Authority, which is defined under section 2(8) of Act, 1899 as the Senior Member Board of Revenue, possess the jurisdiction and power to examine and express opinion qua the Instrument, in terms of Section 56 of Act, 1899. And in terms of section 57 of Act, 1899, Chief Revenue Authority is otherwise competent to state a case for the opinion of this Court. It is opt to resort to statutory mechanism provided in the law and not to express opinion with respect to the chargeability of Instruments, for the purposes of Stamp duty, and to refer matter to the Chief Revenue Authority. It is clarified that treatment extended, status conferred, or rights assigned through instruments of lease under other statutes are not subject matter of controversy. To avoid complication, it is appropriate to contextualize the controversy and define the scope of question referred for determination to the Chief Revenue Authority. For facility question referred is framed hereunder,

“What amount of stamp duty is payable against subject matter instruments of lease under Article 35 of Schedule-I to the Act, 1899 and whether any such instrument of lease could be brought within the scope of Article 23 of Schedule-I to the Act, 1899 and if so, what are those distinguishing conditions embodied in the instrument(s)”.

14. In view of the aforesaid, all constitutional petitions, wherein questions of determination of quantum of Stamp duty are raised, are referred to the Chief Revenue Authority for determination of the question of law proposed, which shall examine each instrument of lease, subject matter of constitutional petitions, and express opinion regarding the stamp duty chargeable on the Instruments of lease. It is expected that requisite exercise would be completed within period of four (4) months from the date of receipt of copy of this order. Quantum of Stamp Duty determined by the Chief Revenue Authority, with respect to each Instrument examined, shall be the liability of the petitioners and amount determined would be payable accordingly.

15. In some cases, it has been apprised that registration of the instruments of lease was delayed due to the controversy regarding proper classification of the Instruments for the purposes of determining applicability of relevant Article of Schedule I to the Act, 1899. It is directed that all such instruments of lease, awaiting registration, shall be registered conditionally in terms of Article 35 of Schedule I to the Act, 1899, upon procuring written undertaking from the lessee(s), containing unconditional and irrevocable consent to pay the differential amount, if found payable after determination of the question framed by the Chief Revenue Authority. It is observed that differential amount, if any determined, by the Chief Revenue Authority, with respect to Instruments already registered and instruments conditionally registered, in terms of this order, shall be treated as encumbrance / charge over right to use and liability is recoverable as amount due.
16. With reference to third categories of the petitions, it is decided that challenge thrown to the extent of imposition of CVT levy is dismissed, in terms of the reasoning extended in paragraphs 5 and 6 of this judgment, and with respect to the relief sought in the context of determination of the amount of stamp duty payable against instruments of lease stood decided in terms of preceding paragraphs.
17. Petitions are decided accordingly in aforesaid terms. No orders as to the costs.

(ASIM HAFEEZ)
JUDGE

Imtiaz Nasir

Approved for reporting.

Judge

Signed on _____.

ANNEXURE-A.

Sr.	Case Number.	Title of Case.
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No.			
1	W.P. 73615/2023.	No.	Ch. Muhammad Iqbal. Vs. POP, etc.
2	W.P. 256421/2018	No.	Col. (R) Shafi Saleem. Vs. GOP, etc.
3	W.P. 26365/2016	No.	Safdar Khan. Vs. POP, etc.
4	W.P. 218918/2018	No.	M/s Hino Surgical Corporation. Vs. Sub Registrar, Sialkot etc.
5	W.P. 223965/2018	No.	M/s Rhein Enterprises Pvt. Ltd. Vs. Sub Registrar, Sialkot etc.
6	W.P. 196808/2018.	No.	Shabnum Ghous. Vs. POP, etc.
7	W.P. No.198785/2018		Abdul Wahid etc. Vs. Sub Registrar Urban, Sialkot, etc.
8	W.P. 198788/2018	No.	Abdul Wahid, etc. Vs. Sub Registrar Sialkot etc.
9	W.P. 202240/2018	No.	Hasnain Ali. Vs. Sub Registrar urban, Sialkot etc.
10	W.P. 213181/2018	No.	M/s Espak International Pvt. Ltd. Vs. Sub-Registrar Urban, Sialkot etc.
11	W.P. 218916/2018	No.	M/s M.A. Karim Equine Engineering. Vs. Sub-Registrar Urban, Sialkot etc.
12	W.P. 218919/2018	No.	M/s Tariq Mehmood. Vs. Sub-Registrar Urban, Sialkot etc.
13	W.P. 223966/2018	No.	M/s Rhein Enterprises Pvt. Ltd. Vs. Sub-Registrar Urban, Sialkot etc.
14	W.P. 223964/2018	No.	M/s Rhein Enterprises Pvt. Ltd. Vs. Sub-Registrar Urban, Sialkot etc.
15	W.P. 223963/2018	No.	M/s 3 Cronies Manufacturing. Vs. Sub-Registrar Urban, Sialkot etc.
16	W.P.	No.	M/s Chaplet International Pvt.

	223962/2018	Ltd. Vs. Sub-Registrar Urban, Sialkot etc.
17	W.P. No. 35714/2021	Mujeeb Ahmad. Vs. Sub-Registrar Jhang, etc.
18	W.P. No. 38252/2021	Muhammad Akram, etc. Vs. Sub-Registrar Jhang etc.
19	W.P. No. 1214/2017	Lt. Col. (R) Muhammad Ayaz Khan. Vs. POP etc.
20	W.P. No. 2040/2017	Major (R) Muhammad Bashir Khan Marwat. Vs. POP, etc.
21	W.P. No. 2039/2017	Lt. Col. (R) Azhar Manzoor. Vs. POP, etc.
22	W.P. No. 3899/2017	Rana Mehboob Elahi, etc. Vs. POP, etc.
23	W.P. No. 37636/2016	Major Muhammad Aamir Riaz. Vs. POP, etc.
24	W.P. No. 38979/2016.	Lt. Col. (R) Muhammad Imran Faizi. Vs. POP, etc.
25	W.P. No.37456/2016	Lt. Col. Rafiq Mukhtar (R). Vs. POP, etc.
26	W.P. No. 37055/2016	Hassan Masud. Vs. POP, etc.
27	W.P. No. 4773/2017	Major (R) Liaqat Ali. Vs. POP, etc.
28	W.P. No. 4772/2017	Sajeela Naz. Vs. POP, etc.
29	W.P. No 32101/2016	Ch. Muhammad Iqbal Bhalli. Vs. POP, etc.
30	W.P. No. 5433/2017	Lt. Col. Muhammad Mumtaz Khan. Vs. POP, etc.
31	W.P. No. 150099/2018	Muhammad Asif Bhalli. Vs. Sub-Registrar Urban Sialkot etc.
32	W.P. No. 178696/2018	Major (R) Farakh Afza. Vs. POP, etc.
33	W.P. No. 181889/2018	Lt. Col. (R) Muhammad Ishaq Khan. Vs. POP, etc.

34	W.P. No. 194099/2018	Major (R) Javaid Akhtar. Vs. POP, etc.
35	W.P. No. 213263/2018.	Lt. Col. (R) Muhammad Shafiq. Vs. POP, etc.
36	W.P. No. 4358/2019	Lt. Col. (R) Irfan Maqsood Khan. Vs. Sub-Registrar Urban, Sialkot etc.
37	W.P. No. 18564/2019	Malik Muhammad Yousaf. Vs. POP, etc.
38	W.P. No. 19456/2019	Faisal Naeem. Vs. POP, etc.
39	W.P. No. 37079/2019	Ansar Lateef. Vs. POP, etc.
40	W.P. No.37112/2019	Mehmood Ahmad Mirza. Vs. POP, etc.
41	W.P. No. 45090/2019	Faisal Rasheed Sheikh. Vs. POP, etc.
42	W.P. No. 45088/2019	Rubeena Asmat. Vs. POP, etc.
43	W.P. No. 45086/2019	Shaukat Hayat. Vs. POP, etc.
44	W.P. No. 60123/2020	Lt. Col. (Rtd) Muhammad Shoakat. Vs. POP, etc.
45	W.P. No. 68436/2021	Mst. Nuzhat Majeed. Vs. GOP, etc.
46	W.P. No. 160358/2018	Major (R) Syed Abbas Raza. Vs. POP, etc.
47	W.P. No. 2846/2019	Mst. Saima Javaid Mughal. Vs. POP, etc.
48	W.P. No.249098/2018	Abdul Rasheed. Vs. POP, etc.
49	W.P. No. 236719/2018	Rehman Gull, etc. Vs. POP, etc.
50	W.P. No. 239576/2018	Rubina Zahoor Ahmed. Vs. POP, etc.

51	W.P. 240235/2018	No.	Shoaib Jahangir, etc. Vs. POP, etc.
52	W.P. 240831/2018	No.	Muhammad Sajjad. Vs. POP, etc.
53	W.P. 240826/2018	No.	Mian Ehsan Ellahi. Vs. POP, etc.
54	W.P. 247895/2018	No.	Rehman Chaudhary. Vs. POP, etc.
55	W.P. 249094/2018	No.	Babar Bilal. Vs. POP, etc.
56	W.P. 249095/2018	No	Amjad Munir, etc. Vs. POP, etc.
57	W.P. 250957/2018	No.	Muhammad Riaz. Vs. POP, etc.
58	W.P. No.254278/2018		Brig. Wasim ur Rehman. Vs. POP, etc.
59	W.P. No. 6387/2019		Azhar Iqbal Malik. Vs. POP, etc.
60	W.P. No. 9665/2019		Col. Retd. Faiz Ahmed Khan. Vs. Sub-Registrar Urban Sialkot, etc.
61	W.P. 31513/2019	No.	Tanveer-ul-Islam. Vs. POP, etc.
62	W.P. 37802/2019	No.	Usman Wahid. Vs. POP, etc.
63	W.P. 37803/2019	No.	Major (R) Akbar Hussain Shah. Vs. POP, etc.
64	W.P. 39530/2019	No.	Tariq Mehmood Mughal. Vs. POP, etc.
65	W.P. 49548/2019	No.	Ahmed Azeem Khan. Vs. POP, etc.
66	W.P. 50440/2019	No.	Lt. Col. (Retd) Khalid Rashid. Vs. POP, etc.
67	W.P. 50609/2019	No.	Arshad Ahsan Mir. Vs. POP, etc.

68	W.P. No. 50606/2019	Khalil Javed Dodhy. Vs. POP, etc.
69	W.P. No. 50602/2019	Mukhtar Bibi. Vs. POP, etc.
70	W.P. No. 53189/2019	Shabana Azam. Vs. POP, etc.
71	W.P. No. 57736/2019	Salman Ali. Vs. POP, etc.
72	W.P. No. 61323/2019	Imran Jahangir etc. Vs. POP, etc.
73	W.P. No. 61817/2019	V.I.P. Wears. Vs. POP, etc.
74	W.P. No. 63152/2019	Lt. Col. (R) Nadir Khan Virk. Vs. POP, etc.
75	W.P. No. 70958/2019	Mohammad Saeed Akbar. Vs. POP, etc.
76	W.P. No. 2093/2020	Mst. Tayyaba Tajammal Bukhari. Vs. POP, etc.
77	W.P. No. 4910/2020	Muhammad Najam Manzoor. Vs. POP, etc.
78	W.P. No. 5980/2020	Nasreen Akhtar. Vs. POP, etc.
79	W.P. No. 7972/2020	Azmat Begum Khanum etc. Vs. POP, etc.
80	W.P. No.7971/2020	Azmat Begum Khanum etc. Vs. POP, etc.
81	W.P. No. 8338/2020	Iffat Nasrullah Khan. Vs. POP, etc.
82	W.P. No. 8337/2020	Rana Nasrullah Khan. Vs. POP, etc.
83	W.P. No. 12216/2020	Malik Abdul Ghafoor. Vs. POP, etc.
84	W.P. No. 14414/2020	Saeed Nawaz Khallan. Vs. POP, etc.
85	W.P. No. 14413/2020	Zahid Ali etc. Vs. POP, etc.

86	W.P. No. 48285/2020	Wusut Naseem. Vs. POP, etc.
87	W.P. No. 53243/2020	Khalid Javid, etc. Vs. POP, etc.
88	W.P. No.54259/2020	Saeed Ahmad. Vs. POP, etc.
89	W.P. No 55143/2020	Muhammad Shafique. Vs. POP, etc.
90	W.P. No. 59360/2020	Mian Bilal Farooq etc. Vs. POP, etc.
91	W.P. No. 8948/2020	Azra Subtain Bukhari. Vs. POP etc.
92	W.P. No. 16037/2021	Azmat Ullah Malik. Vs. POP, etc.
93	W.P. No. 16049/2021	Usman Javed Ghuman. Vs. POP, etc.
94	W.P. No. 18302/2021	Raheela Aftab. Vs. POP, etc.
95	W.P. No.18417/2021	Mst. Shahnaz Kausar. Vs. POP, etc.
96	W.P. No. 34020/2021	Usman Kaleem. Vs. POP, etc.
97	W.P. No. 36785/2021	Abdul Wahid. Vs. POP, etc.
98	W.P. No 37955/2021	Riaz-ud-Din Sheikh. Vs. POP, etc.
99	W.P. No. 37960/2021	Riaz-ud-Din Sheikh. Vs. POP, etc.
100	W.P. No. 37963/2021	Riaz-ud-Din Sheikh. Vs. POP, etc.
101	W.P. No. 37967/2021	Riaz-ud-Din Sheikh. Vs. POP, etc.
102	W.P. No. 49949/2021	Mst. Yasmeen Dar. Vs. POP, etc.
103	W.P. No. 56320/2021	Khawaja Naveed Azam. Vs. POP, etc.

104	W.P. No. 62622/2021	Nazneen Ashfaq. Vs. POP, etc.
105	W.P. No. 81181/2021	Ayesha Riaz. Vs. POP, etc.
106	W.P. No.20381/2022	Bilal Maqsood. Vs. POP, etc.
107	W.P. No. 48266/2022	Ahmad Yahya Khan etc. Vs. POP, etc
108	W.P. No. 82453/2022	Muhammad Aslam Nasir. Vs. POP, etc
109	W.P. No. 3058/2023	Babar Bilal. Vs. POP, etc.
110	W.P. No 3204/2023	Abdul Wahid. Vs. POP, etc.
111	W.P. No. 74145/2022	Zafar Iqbal. Vs. POP, etc.
112	W.P. No. 8627/2023	Major (R) Rana Ijaz Hussain. Vs. POP, etc.
113	W.P. No. 9625/2023	Waqas Ishaq. Vs. POP, etc.

(Asim Hafeez)
Judge

Imtiaz Nasir