

IN THE SUPREME COURT OF PAKISTAN
(APPELLATE JURISDICTION)

PRESENT: MR. JUSTICE MIAN SAQIB NISAR, HCJ
MR. JUSTICE FAISAL ARAB
MR. JUSTICE IJAZ UL AHSAN

CIVIL APPEALS NO.815 TO 855, 860 TO 974, 1476 TO 1487, 1601 TO 1743, 1883 TO 2015, 2089 TO 2105 AND 2204 TO 2287 OF 2016, CIVIL PETITIONS NO.2991-L, 2992-L, 2996-L, 3013-L TO 3016-L, 2997-L, 3017-L, 3018-L, 3020-L, 3026-L TO 3029-L, 3041-L TO 3049-L, 3112-L, 3171-L TO 3179-L OF 2016, 823-L TO 827-L, 918-L, 956-L TO 958-L, 991-L TO 994-L AND 1032-L TO 1034-L OF 2017, CIVIL MISC. APPLICATIONS NO.382-L TO 537-L, 1067-L TO 1077-L AND 1079-L OF 2016

(Against the judgments dated 26.12.2015, 27.10.2015, 3.11.2015, 11.11.2015, 16.11.2015, 19.11.2015, 20.11.2015, 22.12.2015, 14.1.2016, 3.2.2016, 9.2.2016, 16.3.2016, 5.5.2016, 18.5.2016, 19.5.2016, 11.5.2016, 13.5.2016, 16.5.2016, 17.5.2016, 20.5.2016, 10.5.2016, 31.1.2017, 30.1.2017, 6.2.2017, 8.2.2017, 1.2.2017 of the Lahore High Court, Lahore passed in W.P.No.15628/2015, 15618/2015, 15621/2015, 16001/2015, 16643/2015, 17036/2015, 17176/2015, 17238/2015, 17241/2015, 17243/2015, 17285/2015, 17379/2015, 17386/2015, 17387/2015, 17526/2015, 17670/2015, 17719/2015, 17768/2015, 17836/2015, 17841/2015, 17968/2015, 17970/2015, 18051/2015, 18053/2015, 18055/2015, 18089/2015, 18162/2015, 18164/2015, 18165/2015, 18166/2015, 18167/2015, 18299/2015, 18301/2015, 18302/2015, 18303/2015, 18304/2015, 18305/2015, 18306/2015, 18307/2015, 18310/2015, 18311/2015, 18312/2015, 18353/2015, 18376/2015, 18379/2015, 18417/2015, 18419/2015, 18438/2015, 18439/2015, 18441/2015, 18626/2015, 18681/2015, 18688/2015, 18746/2015, 18790/2015, 18791/2015, 18793/2015, 18795/2015, 18746/2015, 18831/2015, 18834/2015, 18853/2015, 19022/2015, 19044/2015, 19051/2015, 19257/2015, 19285/2015, 19550/2015, 19555/2015, 19557/2015, 19866/2015, 19874/2015, 19968/2015, 19994/2015, 20004/2015, 200050/2015, 20069/2015, 20071/2015, 20075/2015, 20077/2015, 20081/2015, 20097/2015, 20178/2015, 20283/2015, 20379/2015, 20538/2015, 20584/2015, 20587/2015, 20762/2015, 20887/2015, 22005/2015, 23734/2015, 23916/2015, 24147/2015, 24180/2015, 24813/2015, 28156/2015, 30300/2015, 30756/2015, 30757/2015, 30758/2015, 30759/2015, 30761/2015, 32450/2015, 32750/2015, 34503/2015, 34842/2015, 35432/2015, 18352/2015, 18356/2015, 19299/2015, 19302/2015, 19307/2015, 19310/2015, 19323/2015, 19344/2015, 19369/2015, 19376/2015, 19379/2015, 19437/2015, 19516/2015, 19517/2015, 20593/2015, 20626/2015, 20629/2015, 21189/2015, 22003/2015, 27017/2015, 28239/2015, 28814/2015, 19510/2015, 18081/2015, 18309/2015, 16465/2015, 1155/2012, 1156/2012, 1157/2012, 2264/2012, 2265/2012, 2266/2012, 2267/2012, 2268/2012, 2269/2012, 5303/2012, 5304/2012, 5305/2012, 11807/2012, 11808/2012, 22372/2015, 3401/2012, 3411/2012, 34956/2012, 39416/2015, 39928/2015, 35592/2015, 906/2016, 86/2016, 87/2016, 88/2016, 151/2016, 369/2015, 2816/2016, 2817/2016, 2831/2016, 2959/2016, 2961/2016, 3923/2016, 4406/2016, 4412/2016, 4419/2016, 4421/2016, 4442/2016, 4423/2016, 4424/2016, 4435/2016, 4440/2016, 4448/2016, 4452/2016, 4455/2016, 4456/2016, 4462/2016, 4470/2016, 4473/2016, 4480/2016, 4481/2016, 4482/2016, 4448/2016, 4486/2016, 4488/2016, 4489/2016, 4492/2016, 4499/2016, 4500/2016, 4501/2016, 4502/2016, 4503/2016, 4506/2016, 4508/2016, 4510/2016, 4512/2016, 4517/2016, 4579/2016, 4779/2016, 5108/2016, 5109/2016, 5110/2016, 5111/2016, 5115/2016, 5117/2016, 5119/2016, 5120/2016, 5121/2016, 5131/2016, 5133/2016, 5134/2016, 5136/2016, 5137/2016, 5138/2016, 5159/2016, 5161/2016, 5163/2016, 5167/2016, 5169/2016, 5171/2016, 5173/2016, 5174/2016, 5177/2016, 5178/2016, 5179/2016, 5181/2016, 5182/2016, 5183/2016, 5184/2016, 5186/2016, 5187/2016, 5188/2016, 5190/2016, 5192/2016, 5193/2016, 5195/2016, 5199/2016, 5205/2016, 5211/2016, 5213/2016, 5214/2016, 5216/2016, 5218/2016, 5219/2016, 5220/2016, 5221/2016, 5222/2016, 6102/2016, 5227/2016, 5228/2016, 5230/2016, 5232/2016, 5235/2016, 5248/2016, 5525/2016, 5620/2016, 5624/2016, 5684/2016, 6029/2016, 6030/2016, 6039/2016, 6044/2016, 6045/2016, 6046/2016, 6047/2016, 6102/2016, 6104/2016, 6105/2016, 6107/2016, 6108/2016, 6111/2016, 6116/2016, 6118/2016, 6290/2016, 6295/2016, 6298/2016, 6299/2016, 6302/2016, 6303/2016, 6305/2016, 6307/2016, 6310/2016, 6316/2016, 6376/2016, 6377/2016, 6378/2016, 7379/2016, 6677/2016, 7602/2016,

8110/2016, 8112/2016, 8239/2016, 8734/2016, 8736/2016, 8748/2016, 8749/2016, 6028/2016, 4490/2016, 5189/2016, 5234/2016, 5410/2016, 6289/2016, 6312/2016, 6315/2016, 6317/2016, 8392/2016, 8906/2016, 8922/2016, 8923/2016, 8925/2016, 8927/2016, 8928/2016, 8929/2016, 8930/2016, 8932/2016, 8933/2016, 8935/2016, 8936/2016, 8937/2016, 8939/2016, 8940/2016, 8941/2016, 8942/2016, 8944/2016, 8945/2016, 8946/2016, 8947/2016, 8948/2016, 8949/2016, 8950/2016, 8951/2016, 8953/2016, 8954/2016, 8955/2016, 8956/2016, 8957/2016, 8958/2016, 8955/2016, 8961/2016, 8962/2016, 8963/2016, 8964/2016, 8965/2016, 9004/2016, 9033/2016, 9034/2016, 9714/2016, 9811/2016, 9814/2016, 9815/2016, 9816/2016, 9817/2016, 9818/2016, 9819/2016, 9820/2016, 9821/2016, 9822/2016, 9824/2016, 10137/2016, 10139/2016, 10140/2016, 10142/2016, 10144/2016, 10148/2016, 10149/2016, 10150/2016, 10155/2016, 10156/2016, 10157/2016, 10158/2016, 10159/2016, 10160/2016, 10161/2016, 10164/2016, 10776/2016, 11200/2016, 11203/2016, 11205/2016, 11207/2016, 11305/2016, 11308/2016, 11310/2016, 11313/2016, 11315/2016, 11597/2016, 11696/2016, 13361/2016, 13363/2016, 13375/2016, 13815/2016, 13817/2016, 13819/2016, 13840/2016, 14039/2016, 14040/2016, 14041/2016, 14042/2016, 14043/2016, 14044/2016, 14045/2016, 14047/2016, 14048/2016, 14049/2016, 14050/2016, 14051/2016, 14052/2016, 14053/2016, 14055/2016, 14056/2016, 14058/2016, 14373/2016, 14375/2016, 14630/2016, 14633/2016, 14634/2016, 14635/2016, 14634/2016, 14719/2016, 14720/2016, 14723/2016, 14724/2016, 14725/2016, 14746/2016, 14747/2016, 14748/2016, 14751/2016, 14755/2016, 14756/2016, 14757/2016, 14758/2016, 14775/2016, 14776/2016, 14779/2016, 14780/2016, 14781/2016, 14782/2016, 14784/2016, 14785/2016, 14787/2016, 16668/2016, 16671/2016, 16676/2016, 16678/2016, 16681/2016, 16696/2016, 16709/2016, 16769/2016, 16773/2016, 16843/2016, 16709/2016, 16872/2016, 16874/2016, 16886/2016, 16924/2016, 16926/2016, 16927/2016, 9714/2016, 16714/2016, 16868/2016, 12966/2016, 15459/2016, 15647/2016, 16082/2016, 16083/2016, 16242/2016, 16243/2016, 16245/2016, 16246/2016, 16248/2016, 16249/2016, 16256/2016, 16257/2016, 16258/2016, 16267/2016, 16272/2016, 16274/2016, 16275/2016, 16276/2016, 16277/2016, 16278/2016, 16280/2016, 16281/2016, 16282/2016, 16283/2016, 16334/2016, 16498/2016, 16500/2016, 16932/2016 & A.Nos.16984/2016, 16985/2016, 16986/2016, 16987/2016, 16988/2016, 16989/2016, 16992/2016, 16994/2016, 16996/2016, 16998/2016, 17000/2016, 17101/2016, 17102/2016, 17104/2016, 17105/2016, W.Ps.No.17106/2016, 17137/2016, 17144/2016, 17146/2016, 17147/2016, 17149/2016, 17151/2016, 17152/2016, 17153/2016, 17154/2016, 17156/2016, 17157/2016, 17157/2016, 17160/2016, 17161/2016, 17162/2016, 17163/2016, 17164/2016, 17165/2016, 17166/2016, 17169/2016, 17172/2016, 17175/2016, 17176/2016, 17179/2016, 17180/2016, 17194/2016, 17200/2016, 17203/2016, 17204/2016, 17205/2016, 17207/2016, 17208/2016, 17235/2016, 17236/2016, 17237/2016, 17238/2016, 16098/2016, 16990/2016, 16499/2016, 17155/2016, 17181/2016, 17191/2016, 16497/2016, 13603/2016, 17141/2016, 17158/2016, 16099/2016, 15829/2016, 15830/2016, 15832/2016, 15834/2016, 15732/2016, 15733/2016, 15753/2016, 15764/2016, 15756/2016, 15761/2016, 15763/2016, 15764/2016, 15828/2016, 16052/2016, 15590/2016, 15591/2016, 15611/2016, 15626/2016, 15627/2016, 15628/2016, 15629/2016, 15630/2016, 15631/2016, 4876/2015, 5206/2015, 5207/2015, 5208/2015, 5212/2015, 7803/2016, 6865/2015, 8541/2015, 493/2016, 4749/2016, 8118/2015, 8427/2016, 13416/2016, 491/2016, 9347/2015 and 8557/2015)

In C.A.815/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Qaiser Abbas
In C.A.816/2016:	Member (Taxes), Board of Revenue Punjab,Lahore,etc v. Syed Fakhar Riaz
In C.A.817/2016:	Member (Taxes), Board of Revenue Pujnab,Lahore,etc v. Muhammad Arshad
In C.A.818/2016:	Member (Taxes), Board of Revenue Punjab,Lahore,etc v. Khursheed Bibi
In C.A.819/2016:	Province of Punjab through its Chief Secretary, Punjab, Lahore, etc v. Syed Javed Hasnain Shah

In C.A.820/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Abdul Razzaq
In C.A.821/2016:	Province of Punjab through District Collector, Chiniot, etc v. Bilal Ahmad ,etc
In C.A.822/2016:	Province of Pnujab through Chief Secretary, Punjab,Lahore,etc v. Ghulam Dastagir Lak
In C.A.823/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Asghar Ali
In C.A.824/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Walayat Ali
In C.A.825/2016:	Government of the Punjab through Ministry of Finance, Civil Secretariat, Lahore, etc v. Muhammad Ameen
In C.A.826/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Malik Zaheer Abbas
In C.A.827/2016:	Province of Punjab through its Chief Secretary, Punjab,Lahore,etc v. Muhammad Hayat
In C.A.828/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Imran Ahmad Maikan
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In C.A.831/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Mian Faisal Shafi
In C.A.832/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Safdar Ali Wahla
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In C.A.836/2016:	Province of the Punjab through District

	Collector,Chiniot,etc v. Khalid Mehmood,etc
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In C.A.838/2016:	Government of Punjab Through its Secretary Law and Parliamentary Affairs, Department, Lahore, etc v. Azmat Ali Malhi
In C.A.839/2016:	Government of Punjab Through its Secretary Law and Parliamentary Affairs, Department, Lahore, etc v. Saif Ullah Mangat
In C.A.840/2016:	Government of Punjab Through its Secretary Law and Parliamentary Affairs, Department, Lahore, etc v. Muhammad Asad Mangat
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In C.A.844/2016:	Province of Punjab through its Chief Secretary, Punjab, Lahore, etc v. Mubashir Farooq
In C.A.845/2016:	Province of Punjab through its Chief Secretary, Punjab, Lahore, etc v. Muhammad Musaddaq Farooq
In C.A.846/2016:	Province of Punjab through its Chief Secretary, Punjab, Lahore, etc v. Muhammad Qasim Farooq, etc
In C.A.847/2016:	Province of Punjab through its Chief Secretary, Punjab ,Lahore,etc v. Fahad Farooq
In C.A.848/2016:	Province of Punjab through its Chief Secretary,Punjab,Lahore,etc v. Muhammad Masadaq Farooq
In C.A.849/2016:	Province of Punjab through its Chief Secretary, Punjab,Lahore,etc v. Haq Nawaz Malik
In C.A.850/2016:	Province of Punjab through its Chief Secretary,Punjab,Lahore,etc v. Rizwan ul Haq
In C.A.851/2016:	Province of the Punjab through its Chief Secretary Punjab, Lahore, etc v. Mian Muhammad Ashfaq
In C.A.852/2016:	Province of Punjab through its Chief Secretary, Punjab,Lahore,etc v. Muhammad Qasim Farooq
In C.A.853/2016:	Province of Punjab Through its Chief Secretary,

	Punjab,Lahore,etc v. Mian Muhammad Farooq
In C.A.854/2016:	Province of Punjab through its Chief Secretary, Punjab,Lahore,etc v. Abdul Khaliq
In C.A.855/2016:	Province of Punjab through its Chief Secretary, Punjab,Lahore,etc v. Mubashir Farooq
In C.A.860/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Ahmad Suleman Zahid
In C.A.861/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Mian Muhammad Farooq
In C.A.862/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Tahir Mustafa
In C.A.863/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Adnan Khan
In C.A.864/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Muhammad Akbar Virk
In C.A.865/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Rameez Tariq,etc
In C.A.866/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Mubashar Nawaz
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In C.A.868/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Anwar ul Haq
In C.A.869/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Abdul Latif
In C.A.870/2016:	Government of Punjab Through its Secretary Law and Parliamentary Affairs, Department, Lahore, etc v. Muhammad Amin Warraich
In C.A.871/2016:	Province of Punjab Through its Chief Secretary, Punjab, Lahore, etc v. Muhammad Ahmad Samar Saleem
In C.A.872/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Pervaiz Rashid,etc
In C.A.873/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Muhammad Shafi,etc
In C.A.874/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Muhammad Musharaf

In C.A.875/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Syed Nasir Jamal
In C.A.876/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Syed Nasir Jamal
In C.A.877/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Muhammad Yousaf Ali
In C.A.878/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Muhammad Akhtar,etc
In C.A.879/2016:	Province of Punjab through District Collector, Chiniot, etc v. Sardar Hassan Mahmood
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In C.A.881/2016:	Province of Punjab through District Collector,Chiniot,etc v. Muhammad Shakeel,etc
In C.A.882/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Javed Iqbal
In C.A.883/2016:	Province of the Punjab through District Collector,Chiniot,etc v. Mukhtar Ahmad
In C.A.884/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Shahid Hayat,etc
In C.A.885/2016:	Government of the Punjab through Secretary Law And Parliamentary Affairs, Lahore, etc v. Asif Javaid
In C.A.886/2016:	Province of Punjab through District Collector, Chiniot, etc v. Rafique Ahmad Nafees, etc
In C.A.887/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Abdul Hameed
In C.A.888/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Ashifa Riaz
In C.A.889/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Taashfeen Riaz
In C.A.890/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Muhammad Younas
In C.A.891/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Manzoor

Ahmad Sajid

In C.A.892/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Zahid Mehmood Khan
In C.A.893/2016:	Government of the Punjab through Secretary Law And Parliamentary Affairs, Lahore, etc v. Muhammad Riaz Khan
In C.A.894/2016:	Government of the Punjab through Secretary Law And Parliamentary Affairs, Lahore, etc v. Muhammad Ramzan
In C.A.895/2016:	Province of Punjab through District Collector, Chiniot, etc v. Muhammad Saleem, etc
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In C.A.897/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Masood Anwar
In C.A.898/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Aftikhar Ahmad
In C.A.899/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Farooq Nazir
In C.A.900/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Rana Muhammad Akram Khan
In C.A.901/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Muhammad Aslam
In C.A.902/2016:	Government of the Punjab through its Chief Secretary, Lahore, etc v. Syed Muhammad Ali
In C.A.903/2016:	Government of the Punjab through Secretary Law And Parliamentary Affairs, Lahore, etc v. Ch.Inayat Ullah
In C.A.904/2016:	Government of the Punjab through its Chief Secretary, Lahore, etc v. Haji Muhammad Younis
In C.A.905/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Syed Ehsar ur Rehman
In C.A.906/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Nasir Abbas Khan
In C.A.907/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Ahmad Ejaz Khan

In C.A.908/2016:	Government of the Punjab through Secretary Law And Parliamentary Affairs, Lahore, etc v. Muhammad Saad Ullah Khan
In C.A.909/2016:	Government of the Punjab through Secretary Law And Parliamentary Affairs, Lahore, etc v. Nasir Ali Khan
In C.A.910/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Syed Afzal Hussain Shah
In C.A.911/2016:	Province of the Punjab through its Chief Secretary,Punjab, Lahore, etc v. Ch.Sikandar Hayat
In C.A.912/2016:	Province of the Punjab through its Chief Secretary,Punjab, Lahore, etc v. Muhammad Afzal
In C.A.913/2016:	Assistant Commissioner/Collector Samundari District Faisalabad,etc v. Rana Muhammad Farooq Saeed Khan
In C.A.914/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Hafeez Ahmad Khan
In C.A.915/2016:	Province of Punjab through District Collector, Chiniot, etc v. Haji Abdul Mateen Khan
In C.A.916/2016:	Assistant Commissioner/Collector Sumundari, District Faisalabad,etc v. Rana Muhammad Bilal Farooq
In C.A.917/2016:	Government of Punjab through Ministry of Finance,Civil Secretariat, Lahore, etc v. Muhammad Arshad Naeem
In C.A.918/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Ahmad Raza Khan
In C.A.919/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Saif Ullah Khan
In C.A.920/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Zafar Ullah Khan
In C.A.921/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Ch.Zia Ullah Khan
In C.A.922/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Bilal Zafar
In C.A.923/2016:	Government of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Khalid Mehmood Hassan

In C.A.924/2016:	Government of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Atta Muhammad Taheem
In C.A.925/2016:	Government of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Muhammad Arshad
In C.A.926/2016:	Province of Punjab through its Chief Secretary, Punjab,Lahore,etc v. Muhammad Ashraf Gondal
In C.A.927/2016:	Government of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Tariq Javed Anjum,etc
In C.A.928/2016:	Government of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Faheem Iqbal
In C.A.929/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Tariq Mehmood
In C.A.930/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Gul Muhammad
In C.A.931/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Muhammad Aslam Shah
In C.A.932/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Muhammad Aslam Shah
In C.A.933/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Niaz Ahmad
In C.A.934/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Anwaar Ahmad
In C.A.935/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Bashir Ahmad
In C.A.936/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Nazeer Ahmad
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In C.A.938/2016:	Government of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Nauman Ullah Khan Chathha
In C.A.939/2016:	Government of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Hamad Rasool Hanjra
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Zaman

In C.A.941/2016:	Government of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Rana Muhammad Yousaf
In C.A.942/2016:	Province of Punjab Through its Chief Secretary, Punjab,Lahore,etc v. Rana Mushtaq Ahmad
In C.A.943/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Muhammad Bin Naeem
In C.A.944/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Muhammad Nawaz
In C.A.945/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Aftab Iqbal Pannu
In C.A.946/2016:	Member (Taxes) Board of Revenue Punjab,Lahore,etc v. Khalid Mahmood Khan
In C.A.947/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Syed Ali Kazmi
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In C.A.950/2016:	Government of the Punjab through Ministry of Finance,Civil Secretariat,Lahore,etc v. Safdar Ali
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In C.A.954/2016:	Assistant Commissioner, Tehsil Sambrial, District Sialkot v. Ch. Safdar Ali
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In C.A.956/2016:	Government of the Punjab through Chief Secretary, Lahore, etc v. Rana Muhammad Ashraf Khan

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In C.A.966/2016:	Assistant Commissioner/Collector, Tehsil Model Town, Lahore,etc v. Mian Muhammad Illyas Mehraj
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In C.A.968/2016:	Government of the Punjab through Chief Secretary, Civil Secretariat, Lahore, etc v. Muhammad Akram
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In C.A.970/2016:	Government of the Punjab through Chief Secretary, Civil Secretariat, Lahore, etc v. Irshad Ali
In C.A.971/2016:	Government of the Punjab through Chief Secretary, Civil Secretariat, Lahore, etc v. Muhammad Khan
In C.A.972/2016:	Government of the Punjab through Chief Secretary, Civil Secretariat, Lahore, etc v.

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- In C.A.973/2016: Government of the Punjab through Chief Secretary, Civil Secretariat, Lahore, etc v. Khan Muhammad Arshad Khan (Late)
- In C.A.974/2016: Government of the Punjab through Chief Secretary, Civil Secretariat, Lahore, etc v. Zulfiqar Ali
- In C.A.1476/2016: Province of Punjab through its Chief Secretary, Lahore, etc v. Ayesha Asghar
- In C.A.1477/2016: Province of Punjab through its Chief Secretary, Punjab Lahore,etc v. Ghulam Abbas
- In C.A.1478/2016: Province of Punjab through its Chief Secretary, Punjab Lahore,etc v. Malik Allah Bakhsh
- In C.A.1479/2016: Province of Punjab through its Chief Secretary, Punjab Lahore,etc v. Malik Ameer Mukhtar Sangha
- In C.A.1480/2016: Province of Punjab through its Chief Secretary, Punjab Lahore,etc v. Mureed Hussain
- In C.A.1481/2016: Government of Punjab through its Secretary Law And Parliamentary Affairs Department, Punjab Lahore,etc v. Khalid Latif Mughal
- In C.A.1482/2016: Province of Punjab through its Chief Secretary, Punjab Lahore,etc v. Suleman Yousaf
- In C.A.1483/2016: Province of Punjab through its Chief Secretary, Punjab Lahore,etc v. Rizwan Yousaf
- In C.A.1484/2016: Province of Punjab through its Chief Secretary, Punjab Lahore,etc v. Sarfraz Ahmad Abbasi
- In C.A.1485/2016: Government of the Punjab through Chief Secretary, Punjab Civil Secretariat, Lahore,etc v. Muhammad Iqbal
- In C.A.1486/2016: Government of the Punjab through Chief Secretary, Punjab Civil Secretariat, Lahore,etc v. Zulfiqar Ali
- In C.A.1487/2016: Province of Punjab through its Chief Secretary, Punjab, Lahore, etc v. Muhammad Ajmal Khan
- In C.A.1601/2016: Government of the Punjab through its Chief Secretary, Lahore, etc v. Tahir Abbas
- In C.A.1602/2016: Government of the Punjab through its Chief Secretary, Lahore, etc v. Muhammad Tufai
- In C.A.1603/2016: Government of the Punjab through its Chief Secretary, Lahore, etc v. Mureed Abbas

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In C.A.1633/2016:	Government of the Punjab through its Chief Secretary, Lahore, etc v. Mushtaq Ahmad
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In C.P.3176-L/2016:	Government of the Punjab through its Chief Sectetary Punjab, Lahore, etc v. Syed Irfan Ali

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- In C.P.3177-L/2016: Government of the Punjab through its Chief Sectetary Punjab, Lahore, etc v. Maqbool Fatima
- In C.P.3178-L/2016: Government of the Punjab through its Chief Sectetary Punjab, Lahore, etc v. Syed Ali Artaza Kazim
- In C.P.3179-L/2016: Government of the Punjab through its Chief Sectetary Punjab, Lahore, etc v. Syed Muhammad Kazim Shah
- In C.P.823-L/2017: Member (Taxes), Board of Revenue Punjab, Lahore, etc v. Ahmad Yar
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- In C.P.825-L/2017: Member (Taxes), Board of Revenue Punjab, Lahore, etc v. Taj Muhammad
- In C.P.826-L/2017: Member (Taxes), Board of Revenue Punjab, Lahore, etc v. Tariq Aziz
- In C.P.827-L/2017: Member (Taxes), Board of Revenue Punjab, Lahore, etc v. Muhammad Sardar Khan
- In C.P.918-L/2017: Govt. of the Punjab thr its Secretary, etc v. Malik Saeed Ahmad
- In C.P.956-L/2017: Commissioner Bahawalpur Division, etc v. Sardar Mubashar Farid, etc
- In C.P.957-L/2017: Govt. of Punjab through Secy. Finance & Planning, etc v. Mian Muhammad Akram
- In C.P.958-L/2017: Govt. of Punjab through Secy. Finance & Planning, etc v. Mian Muhammad Masood Ashraf
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- In C.P.992-L/2017: Member (Taxses), Board of Revenue Punjab etc. v. Abdul Hafeez
- In C.P.993-L/2017: Government of Punjab thr Chief Secretary, Punjab, Lahore, etc. v. Malik Bilal Ahmad Khar
- In C.P.994-L/2017: Province of Punjab through Secretary Finance/Revenue, Punjab, Lahore, etc v. Meher Khatoon
- In C.P.1032-L/2017: Govt. of Punjab through its Secretary Finance/Revenue, Lahore, etc v. Muhammad Sajjad Ashraf

In C.P.1033-L/2017: Commissioner, Bahawalpur Division,
Bahawalpur, etc v. Raja Muhammad Akram, etc

In C.P.1034-L/2017: Commissioner Bahawalpur Division,
Bahawalpur, etc v. Ghulam Mustafa

For the appellant(s)/
petitioner(s): Rana Shamshad Khan, Addl.A.G.
Mr. Faisal Fareed Hussain, Addl.A.G.
Mr. M. Adnan Khan, Law Officer, BOR
(In all cases except C.A.2204/2016)

Nemo
(In C.A.2204/2016)

For the respondent(s): Mr. M. Arshad Majeed Malik, ASC
Mr. M. S. Khattak, AOR
(In C.As.821, 836, 843, 881 & 895/2016)

Ch. Akhtar Ali
(In C.A.826/2016)

Mr. Shakeel-ur-Rehman, ASC
Raja Abdul Ghafoor, AOR
(In C.A.831/2016)

Sh. Muhammad Akram, ASC
(In C.As.834, 835, 879, 880, 939, 1967, 1999, 2000, 2001,
1968, 887, 1957, 1958, 1959 & 1690/2016)

Nemo
(In C.As.860, 1884, 1886, 1889, 1890, 1893, 1894, 1896,
1898, 1899, 1900, 1902, 1903, 1905, 1908, 1910, 1914,
1917, 1918, 1924, 1927, 1931, 1932, 1995, 2009, 2010 &
2012/2016)

Syed Ali Imran, ASC
(In C.As.955 to 963 & 970 to 974/2016)
Mr. Abdul Razzaq, ASC
Syed Rifaqat Hussain Shah, AOR
(In C.As.888, 889 & 893/2016)

Rana Zahid Khan, ASC a/w
Rai Akhtar Saleem
(In C.A.920/2016)

Mian Muhammad Ashfaq, ASC

In person
(In C.As.923, 1926, 1962 & 1985/2016)

Rana Munir Hussain, ASC
(In C.As.967 & 968/2016)

Mr. Babar Bilal, ASC
(In C.A.1729/2016)

Mr. Amjad Iqbal, ASC
(In C.A.1883/2016)

Mr. Hasan Raza Pasha, ASC
(In C.As.1721 to 1724/2016)

In person
(In C.As.2223 to 2229/2016)

Date of hearing: 8.1.2019

JUDGMENT

MIAN SAQIB NISAR:- The brief facts of the instant matters are that the respondents own agricultural land from which they derive agricultural income which is subject to agricultural income tax under the Punjab Agricultural Income Tax Act, 1997 (*the Act*) and the Punjab Agricultural Income Rules, 2001 (*the Rules*) framed thereunder. The petitioner-tax authority issued recovery notices to the respondents for the recovery of agricultural income tax for, *inter alia*, the assessment years of 2012, 2013 and 2014 (*the years vary from case to case*) under the Act. The respondents challenged such recovery notices by filing constitution petitions before the learned High Court(s) which (*petitions*) have been allowed *vide* impugned judgment(s), hence the instant petitions and appeals with the leave of the Court dated 24.03.2016 which reads as under:-

“Leave in this cases is granted, inter alia, to consider whether Section 3B of the Punjab Agricultural Income Tax Act, 1997 (the Act) inserted by the Punjab Finance Act, 2013 (the Finance Act) being a non-obstante clause has an overriding effect on Section 3 of the Act; whether the learned Single Judge-in-Chambers has erred in law by relying upon the principle of retrospectivity and thus held that Section 3B has no retrospective effect; whether the fact that under Section 3B of the Act the tax to be paid is on the agricultural income for any assessment year as declared in the return filed under the Income Tax Ordinance, 2001 (the Ordinance), coupled with Rule 14(3) of the Punjab Agricultural Income Tax Rules, 2001 (the Rules) which provides for recovery of all amounts due within a period of two years from which the total agricultural income was first assessable, allows such tax to be recovered from assessment years prior to 1.7.2013, which is the date of

coming into force of Section 3B of the Act; whether the interpretation by the learned Judge of certain provisions of the Rules is misplaced and have no nexus to the real issues involved in the matter; whether the declaration of agricultural income in the income tax return filed under the Ordinance is sufficient for purposes of recovery of agricultural income tax as contemplated by Section 3B of the Act, and allows the authorities to dispense with the procedure for recovery of such tax as provided in the Act and the Rules, in that an assessment order vis-à-vis recovery of agricultural income tax disclosing the basis of calculation of such tax was to be passed before direct issuance of recovery notices; whether failure to pass an assessment order has deprived the respondents of the right to challenge such order under Section 7 of the Act and if not, whether the respondents were required to avail the remedy under the said section before approaching the learned High Court in its constitutional jurisdiction.”

2. We have heard the arguments of the learned counsel for the parties which are not being reproduced for the sake of brevity, rather shall be reflected in the course of this opinion. The key issues involved herein are twofold:-

- i. Whether Section 3B of the Act read with Rule 14(3) of the Rules applies retrospectively, allowing recovery of agricultural income tax for the assessment years prior to the date Section 3B *supra* was inserted into the Act; and
- ii. Whether the petitioner was required to follow the assessment, computation and collection procedure under the provisions of the Act and the Rules for the recovery of agricultural income tax under Section 3B of the Act, thereby depriving the respondents of a right of appeal available under the Act?

3. In order to answer the foregoing questions, we find it expedient to reproduce below the relevant parts of Section 3 of the Act which is the charging section:-

3. Charge of agricultural income-tax.– (1) Subject to the other provisions of this Act, there shall be levied, assessed and collected each year a tax in respect of agricultural income of a tax year of an owner at the rate specified in the First Schedule to this Act.

Explanation.– For the purposes of this sub-section, the cultivated land during a tax year shall be deemed to be agricultural income.

(2)

(3)

(4)

[Emphasis supplied]

By way of amendment, Section 3B was inserted in the Act through the Punjab Finance Act, 2013 (*the Finance Act*) which reads as follows:-

3B. Tax on the basis of income tax return.– Notwithstanding the provisions of section 3, where any person has declared agricultural income for any assessment year in the return filed under the Income Tax Ordinance, 2001 (XLIX of 2001), the person shall pay the tax on such income at the rate specified in the Second Schedule.

[Emphasis supplied]

While the Finance Act was notified on 29.06.2013, as per Section 1 thereof, it (*the Finance Act*) came into force on 01.07.2013. Considering that Section 3B *supra* came into force on 01.07.2013, a question arises as to whether the petitioner could recover agricultural income tax for the assessment years prior to such date. At this juncture it is pertinent to

reiterate a cardinal principle of interpretation of statutes, particularly tax statutes, in that they (*tax statutes*) operate prospectively and not retrospectively unless clearly indicated by the legislature. In this regard, reference may be made to the judgments of this Court reported as **Zila Council Jhelum through District Coordination Officer Vs. Messrs Pakistan Tobacco Company Ltd. and others** (PLD 2016 SC 398) and **Commissioner of Income Tax Vs. Messrs Eli Lilly Pakistan (Pvt.) Ltd.** (2009 SCMR 1279). Retrospectivity can only be attributed to a statute where it is made explicit or can be inferred by necessary implication; it cannot be presumed. In this regard it is worthy to note the relevant provisions of Section 4 of the Act and Rule 14 of the Rules which are reproduced below respectively:-

“4. Assessment and collection of tax.– (1) The tax shall be assessed and collected by the Collector in such manner as may be prescribed.

(2)

(3)

(4) **No assessment on the basis of return shall be made by the Collector after the expiration of two years from the end of the assessment year in which the total agricultural income was first assessable.**

14. Additional assessment.– (1) If in any year for any reason-

(a) *any agricultural income chargeable to tax under the Act has escaped assessment; or*

(b) *the total agricultural income of an assessee has been under assessed, or assessed at too low a rate, or has been the subject of excessive relief or refund under the Act or these rules, the Collector of the Sub-Division may, at any time, subject to the provisions of sub-rules (2) and (3), issue a notice to the assessee containing all or any of the*

requirements of the notice under rule 6 and may proceed to assess or determine, by an order in writing, the total agricultural income of an assessee or the tax payable by him, as the case may be, and all the provisions of the Act and these rules shall, so far as may be, apply accordingly:

Provided that the tax shall be charged at the rate applicable to the assessment year for which assessment is made.

(2)

(3) **No order under sub-rule (1) shall be made after the expiration of two years from the end of the assessment year in which the total agricultural income was first assessable.**

[Emphasis supplied]

Furthermore, Section 2(ac) of the Act defines "assessment year" as "*the period of twelve months beginning on the first day of July next following the income year*" whereas Section 2(da) thereof defines "income year" as "*the financial year next preceding the said assessment year.*" Accordingly, since Section 3B of the Act was effective from 01.07.2013, it is applicable to the assessment year beginning on 01.07.2014 as it is the assessment year following the income year which commenced on 01.07.2013. While undoubtedly the provision(s) inserted in the Act by way of the Finance Act were to apply prospectively, Section 4(4) of the Act read with Rule 14(3) of the Rules, albeit couched in negative terms, clearly allow for the recovery of agricultural income tax for the two years (*i.e. 2012 and 2013*) prior to the assessment year in which the total agricultural income was first assessable, i.e. the assessment year beginning on 01.07.2014. Hence the petitioner could recover all amounts due within a period of two years from which the total agricultural income was first assessable, i.e. the assessment years of 2012 and 2013.

4. As regard the second issue, it is the case of the respondents that there is a mandatory process under the Act to levy, assess and collect agricultural income tax for a given assessment year which has not been so done by the petitioner-tax authority, rather the latter has simply issued recovery notices demanding the recovery of agricultural income tax which it is not allowed to do under the law. In this regard, the precise wording of Sections 3 and 3B of the Act are important and need to be considered. Section 3 *ibid* provides that there shall be levied, assessed and collected each year a tax in respect of agricultural income of a tax year of an owner at the rate specified in the First Schedule. This is the primary charging provision of the Act. However, according to Section 3B *ibid*, **notwithstanding the provisions of Section 3 of the Act**, where any person has declared agricultural income for any assessment year in the return filed under the Income Tax Ordinance, 2001 (*the Ordinance*) he shall pay tax on such income at the rate specified in the Second Schedule. The latter provision is a non obstante clause. The scope and effect of non obstante clauses have been elaborately discussed in the judgment of this Court reported as **Syed Mushahid Shah and others Vs. Federal Investigation Agency and others (2017 SCMR 1218)** and in light of the *ratio* contained therein, while Section 3 of the Act requires agricultural income tax to be levied, assessed and collected, the non obstante clause of Section 3B thereof has been used by the legislature to give the latter provision an overriding effect over the former, dispensing with the requirement to levy, assess and collect agricultural income tax when such tax is being collected on the basis of the declared agricultural income for any assessment year in the return filed under the Ordinance as per Section 3B *supra* which is a self-contained and stand-alone provision. In other words, the application of Section 3B of the Act is predicated upon the agricultural income as declared by the assessee himself in his income tax

return under the Ordinance. Therefore in cases where the assessee has himself filed his income tax return in which he has declared his agricultural income, by virtue of Section 3B of the Act, the tax department is not required to levy and assess agricultural income tax and can recover the same by issuing recovery notices directly. Therefore we find that the argument of the learned counsel for the respondents that failure to pass an assessment order has deprived the respondents of the right to challenge such order under Section 7 of the Act is unfounded.

5. However, as mentioned above the application of Section 3B of the Act is based upon the agricultural income as declared by the assessee himself in his income tax return under the Ordinance. In this context, it is worthy to reiterate Section 3(1) of the Act which provides that subject to the other provisions of the Act, there shall be levied, assessed and collected each year a tax in respect of agricultural income of a tax year of an owner. Furthermore, according to Section 4(1) of the Act, agricultural income shall be assessed and collected by the Collector in such manner as may be prescribed. "Prescribed" has been defined in Section 2(g) of the Act to mean "prescribed by rules" and Section 11 of the Act states that *"The Government may frame rules to carry out the purposes of this Act"*. Pursuant to such power, the Rules were framed, Rule 14(1) whereof provides a certain procedure for the recovery of agricultural income tax under the Act. Therefore in the situation where an assessee has not filed his income tax return or has done so without disclosing his agricultural income, then the tax authorities are obliged to levy and assess and collect agricultural income tax (*in spite of the presence of Section 3B of the Act*) in terms of the aforementioned provisions of the Act and the Rules.

5. In light of the foregoing, the petitions are converted into appeals and all the appeals are partly allowed and the impugned judgment(s) is set aside to the extent mentioned above.

CHIEF JUSTICE

JUDGE

Islamabad, the
8th of January, 2019
Approved for Reporting
Azhar Malik

JUDGE