

**IN THE SUPREME COURT OF PAKISTAN**  
(Appellate Jurisdiction)



**PRESENT:**

Mr. Justice Syed Mansoor Ali Shah  
Mr. Justice Aqeel Ahmed Abbasi

**Civil Petitions No.3651-L and 4648 of 2022**

*(Against the judgment dated 26.10.2022 of the Federal Service Tribunal,  
Lahore in Appeal No.300(L) of 2020)*

*The Secretary / Chairman Railways, Government of Pakistan, Ministry  
of Railways, Islamabad, etc.*

*(in CPLA No.3651-L of 2022)*

*Federation of Pakistan through Secretary Finance Division, Islamabad*

*(in CPLA No.4648 of 2022)*

*... Petitioners*

**Versus**

*Tariq Mansoor and others*

*(in both cases)*

*... Respondents*

For the Petitioners:

Mr. Jawad Mahmood Pasha, ASC

*(via video link from Branch Registry Lahore)*

Barrister Umer Aslam, AAG Pak. a/w

Mr. Shoaib Adil, Addl. Secretary, PR

Mr. Muhammad Tayyab, Director PR

Ms. Huma Noureen, Legal Consultant, PR

Mr. Najam Bashir, CFO, PR

Mr. Khalid Zia, SO (Litigation)

For the Respondents:

Sheikh Muhammad Ali, ASC

Mr. Behzad Mund, AHC

Date of Hearing:

30.10.2025

**ORDER**

**Syed Mansoor Ali Shah, J.-** Brief facts of the case are that the respondent, serving as Accounts Officer in the Audit Department of Pakistan Railways, enhanced his qualification by obtaining an LLB degree in the year 1992. Consequently, he applied for two advance increments under two schemes: (i) *THE INCENTIVE SCHEME FOR RAILWAYS OFFICERS AND SUBORDINATES* dated 22.01.1966 (**Scheme, 1966**) issued by the Railway Department, Government of West Pakistan; and (ii) *GRANT OF ADVANCE INCREMENTS TO THE EMPLOYEES DRAWING PAY IN BPS-16*—Office Memorandum dated 08.07.1996 (**General Scheme, 1996**). The respondent approached the department through a representation, which was referred to the Finance Department and subsequently rejected vide order dated 26.09.2019 on the ground that the **Scheme, 1966** stood abolished on

01.12.2001. The respondent challenged the said decision before the Tribunal, which, vide impugned judgment dated 26.10.2022, granted him relief under the **Scheme, 1966**.

2. Learned Additional Attorney General for Pakistan, representing Pakistan Railways and the Federal Government, assisted by Mr. Jawad Mahmood Pasha, ASC, and Ms. Huma Noureen, Legal Consultant, Pakistan Railways, submits that the respondent, being an Accounts Officer in the Audit Department, was not entitled to any incentive under the **Scheme, 1966**. Learned Law Officer referred to the scheme to show that while it extends benefits to various departments of Pakistan Railways, the Audit Department is not one of them. With regard to the **General Scheme, 1996**, it was submitted that the said scheme requires a person to possess an M.A. or M.Sc. degree to qualify for two advance increments. As the respondent's qualification is LLB, he does not fall within its ambit.

3. Conversely, learned counsel for the respondent vehemently argued that several judgments of the Tribunal, as well as letters issued by Pakistan Railways and the Finance Division, have extended similar benefits to officers who obtained an LLB degree. Some of these references, however, relate to departments already covered under the **Scheme, 1966**, and none pertains to an Accounts Officer of the Audit Department.

4. We have heard the learned counsel for the parties and examined the record. Upon careful perusal of both schemes, we find that no benefit under the **Scheme, 1966** has been extended to officers of the Audit Department, and that an LLB qualification is not recognized under the **General Scheme, 1996**. Therefore, the respondent's case does not fall within the scope of either scheme. The benefit extended by the Tribunal under the **Scheme, 1966** is thus unsustainable and stands set aside.

5. As to the respondent's alternate plea under the **General Scheme, 1996**, the Tribunal did not address it. We considered the option of remanding the matter to the Tribunal for this purpose.

However, since the record before us is complete and enables us to finally determine the issue, there is no occasion to remand the case.

6. We wish to highlight that "Remand" is not an automatic judicial reflex. It is a judicial instrument to be employed only when justice so demands, not as a matter of routine. A case may properly be remanded to a lower forum where material facts remain undetermined, procedural fairness has been compromised, or essential evidence has not been duly examined—situations in which the appellate court cannot itself do complete justice. The purpose of remand is corrective, not dilatory; it serves to secure a just adjudication, not to prolong litigation.

7. Yet, the power to remand must be exercised with circumspection and restraint. Where the factual matrix is complete, the issues are purely legal, or the appellate record permits a final determination, the appellate court ought to decide the matter itself. To remand in such circumstances is to sacrifice substance at the altar of form and to delay justice in the name of process. The restraint against unnecessary remand finds its rationale in the *principle of judicial economy*—a foundational tenet of modern adjudication that obliges courts to avoid duplication of proceedings, promote finality, and conserve judicial time. It embodies the constitutional command for expeditious justice under Article 37(d) of the Constitution, ensuring that litigation does not get trapped in repetitive procedural rounds. Judicial economy thus demands that appellate courts decide, not defer, where the record enables them to do so, for justice delayed is justice denied.

8. It was next argued by learned counsel for the respondent that an LLB degree is equivalent to an M.A. degree, hence the respondent is entitled to benefit under the **General Scheme, 1996**. No such facility for treating equivalent degrees is provided in the scheme, nor can such a condition be judicially read into it. Institutional autonomy is a vital facet of constitutional governance. It reflects the recognition that each organ or department of the State possesses its own sphere of competence, expertise, and discretion within which it must be permitted to function freely. Courts, while the ultimate interpreters of

legality, must exercise judicial restraint in matters where the law vests policy discretion or administrative choice in an executive or institutional authority.

9. When a scheme or departmental policy—such as one framed by Pakistan Railways or the Finance Division—does not expressly provide for a particular benefit, it is not the function of the Court to read that benefit into the scheme. Doing so would amount to judicial legislation and would erode the institutional autonomy that underpins administrative efficacy. Courts are to interpret the scheme as framed, not to re-engineer it according to perceived notions of equity or convenience.

10. The judiciary must therefore respect the institutional boundaries drawn by law. Unless the omission complained of violates a constitutional or statutory command, the Court cannot compel an institution to adopt a policy or grant a concession not contemplated by its own governing framework. The principle of *institutional autonomy* thus guards against judicial overreach, ensuring that policy formation remains the prerogative of the executive, and that courts confine themselves to ensuring legality, rationality, and procedural fairness within the limits set by law.

11. Furthermore, this Court has already held that an LLB degree is not equivalent to a Master's degree. Reference may be made to order dated 17.02.2022 passed in CPLA No. 262 of 2018 titled *Government through Secretary Finance, Finance Division (Regulation Wing), Islamabad v. Manzoor Qadir, Assistant Director (Mails) and others*, and order dated 13.03.2018 passed in CPLA No. 65 of 2017 titled *The Secretary Finance Division, Government of Pakistan, Islamabad v. Hakim Ali Soomro and others*.

12. Accordingly, we see no reason to remand the matter to the Tribunal and hold that the respondent is not entitled to advance increments under either of the Schemes. We note that, following the impugned judgment of the Federal Service Tribunal, the respondent has already received advance increments amounting to Rs. 75,000/-. The Additional Secretary, Pakistan Railways, submits that, in the facts

and circumstances of this case, the Department does not intend to recover the said amount from the respondent. The Department has shown grace and magnanimity in foregoing this amount; however, this arrangement shall not be treated or cited as a precedent in any other case. The instant petitions are converted into appeals and allowed.

Judge

Judge

Islamabad:

30.10.2025

**Approved for Reporting**

*(Muhammad Ahmad)*