# IN THE SUPREME COURT OF PAKISTAN

( APPELLATE JURISDICTION )

#### PRESENT:

Mr. Justice Sardar Tariq Masood Mr. Justice Amin-ud-Din Khan

### CONSTITUTION PETITIONS NO.26 AND 28 OF 2016

Muhammad Tariq Asad

(Const.P.26/16)

Siraj-ul-Haq,

(Const.P.28/16) ... Petitioner(s)

Ameer Jamaat-e-Islami

Versus

Federation of Pakistan (in both cases) ... Respondent

For the petitioner

(Const. P.26/2016) : Nemo.

(Const. P.28/2016) : Mr. M. Ishtiaq Ahmed Raja, ASC

Syed Rifaqat Hussain Shah, ASC

For the respondent: Malik Javed Iqbal Wains,

Addl. Attorney General for Pakistan

Raja Rizwan Ibrahim Satti,

Spl. Prosecutor, NAB

Date of hearing : 09.06.2023

# ORDER

## SARDAR TARIO MASOOD, J.-

CONST. PETITION NO.26 OF 2016. This petition was filed by Tariq Asad, Advocate, in person, but today nobody has turned up to pursue this matter. It is pointed out by learned counsel for the petitioner in Const. Petition No.28/2016 that petitioner Tariq Asad has passed away. In that eventuality, this petition is dismissed due to non-prosecution. All Civil Misc. Applications concerning to this Const. Petition are disposed of as having become infructuous.

## CONST. PETITION NO.28 OF 2016.

2. Heard the learned counsel for the petitioner. Though, the question of maintainability under Article 184(3) of the Constitution of the Islamic Republic of Pakistan, 1973, would have been relevant but we note that vide order dated 03.11.2016, this issue had been decided and it was found that all the petitions (fixed on that date including this petition) were maintainable. All the learned counsel appearing on behalf of the

<u>Const.P.26&28/16</u>

petitioners as well as the respondents also agree that this no longer is an issue requiring determination.

3. Certain queries are put to the learned counsel for the petitioner as under:

- 1) How and under what circumstances this petition was de-linked from the other petitions at the request of learned counsel for the petitioner and what was the purpose for requesting to detach these petitions from others? We note that this petition was filed much earlier than those petitions which were later decided by a 5-Member Bench of this Court;
- 2) Whether the matter in hand is not covered by the Income Tax Ordinance 2001 (**Ordinance 2001**) with regard to the tax liability of the concerned persons?
- 3) Whether the liability of tax is not within the purview of the officers of Federal Board of Revenue (**FBR**) under the Ordinance 2001?
- 4) Whether the State Bank of Pakistan (**SBP**), directions of SBP and the Foreign Exchange Manual are not relevant with regard to money sent abroad for purchase of said properties?
- 5) Whether FBR, SBP and other relevant departments do not have their own hierarchy for deciding matters and their final orders may ultimately be challenged before the High Court and this Court?
- 6) Whether the petitioner approached the SBP, FBR, FIA, Anti-Corruption Department, etc. against the persons named in Panama Leaks?
- 7) Whether in the presence of existing statutory bodies and institutions, a commission as sought should be constituted for inquiring into the matter in hand?
- 8) Will the working of the said statutory bodies not be affected if the proposed commission opines otherwise?
- 9) Whether an order for the constitution of a commission can be passed without issuing notice to or hearing those 436 persons named in the Panama Leaks?

<u>Const.P.26&28/16</u>

4. Learned counsel for the petitioner seeks time, in order to answer the above said queries. With consent, to come up after one month.

Judge

Judge

Islamabad, the 09.06.2023 M. Saeed/\*