

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

**Present:**

Mr. Justice Qazi Faez Isa  
Mr. Justice Amin-ud-Din Khan

**Civil Petition Nos. 490-K to 561-K, 638-K to 725-K, 775-K to 785, 787-K to 792-K, 794-K to 821-K, 894-K to 950-K, 952-K to 1007-K, 1009-K to 1052-K, 1057-K to 1144-K, 1146-K to 1151-K, 1153-K to 1196-K, 1203-K to 1230-K, 1233-K to 1244-K, 1257-K to 1267-K, 1305-K to 1306-K, 1309-K to 1313-K, 1315-K to 1317-K and 1320-K to 1322-K of 2020 and Civil Petition Nos. 494-K to 510-K of 2021**

(Against the judgments dated 02.07.2020 and 21.12.2020 respectively passed by the High Court of Sindh at Karachi in Constitution Petition Nos. D-3757 to D-3759, D-4071, D-4072, D-4164, D-4229 to D-4236, D-4255, D-4270, D-4274 to D-4281, D-4301, D-4306 to D-4308, D-4310 to D-4319, D-4323 to D-4332, D-4338, D-4368, D-4372, D-4373, D-4377, D-4396, D-4397, D-4404 to D-4413, D-4475, D-4527, D-4528, D-4540, D-4581, D-4927 and D-4964 of **2013**,

Constitution Petition Nos. D-6564, D-6682 to D-6686, D-6757, D-6763, D-6981, D-7005, D-7017, D-7053, D-7065 to D-7068, D-7091, D-7137, D-7139 and D-7184 of **2016**

Constitution Petition Nos. D-49 to D-53, D-377, D-471, D-551 to D-553, D-637, D-640, D-641, D-676, D-677, D-706, D-708, D-737, D-771, D-847 to D-850, D-852, D-861, D-898 to D-903, D-928, D-933, D-1014, D-1023, D-1024, D-1030, D-1033, D-1046, D-1057, D-1058, D-1086, D-1106, D-1137, D-1149 to D-1154, D-1178, D-1179, D-1225, D-1252, D-1253, D-1258 to D-1262, D-1287, D-1288, D-1303, D-1304, D-1311 to D-1314, D-1336, D-1337, D-1343, D-1387, D-1392 to D-1394, D-1452, D-1453, D-1475 to D-1477, D-1480, D-1514, D-1535, D-1536, D-1577, D-1579, D-1610, D-1624, D-1625, D-1663, D-1666, D-1679, D-1693 to D-1697, D-1744, D-1757, D-1759, D-1777, D-1907, D-2002, D-2006, D-2048, D-2098, D-2122, D-2130, D-2154, D-2155, D-2172, D-2173, D-2185, D-2186, D-2276, D-2277, D-2307, D-2327, D-2328, D-2331, D-2334, D-2335, D-2374, D-2399, D-2405 to D-2407, D-2427, D-2494, D-2495, D-2498, D-2589, D-2590, D-2690, D-2691, D-2702, D-2796, D-2797, D-2803, D-2804, D-2883 to D-2885, D-2917, D-3050, D-3111, D-3112, D-3504, D-3678, D-3748, D-3750, D-3787, D-3788, D-3789, D-3790, D-4247, D-4249, D-4463, D-4563, D-4996, D-5362, D-5391, D-5405, D-6007, D-6205, D-6206, D-6546, D-6972, D-7368, D-8049, D-8174, D-8439, D-8441 of **2017**

Constitution Petition Nos. D-652, D-1123, D-8144, D-8206, D-8268, D-8280, D-8388, D-8389, D-8396, D-8440, D-8524, D-8784, D-8871, D-8892 to D-8894 of **2018**

Constitution Petition Nos. D-162, D-268, D-269, D-352 to D-354, D-553, D-907, D-984, D-1394, D-1396, D-1397, D-1561, D-1598 to D-1603, D-1645 to D-1647, D-1690, D-1751 to D-1753, D-1772, D-1811, D-1841, D-1854 to D-1856, D-2098, D-2109, D-2181, D-2248, D-2249, D-2287, D-2555, D-2668, D-2685, D-2761, D-2762, D-2768, D-2792, D-2793, D-2818 to D-2820, D-2849, D-2888, D-2892, D-2893, D-2942, D-3028, D-3050, D-3051, D-3077, D-3082, D-3147, D-3274, D-3276 to D-3283, D-3287, D-

3346 to D-3348, D-3387, D-3443, D-3450 to D-3452, D-3473 to D-3476, D-3482 to D-3486, D-3520, D-3524, D-3531, D-3532, D-3545, D-3546, D-3559, D-3565, D-3597 to 3600, D-3606, D-3620, D-3626, D-3627, D-3640, D-3651, D-3674, D-3679, D-3692, D-3696, D-3711 to D-3715, D-3725, D-3737, D-3747, D-3757, D-3758, D-3764, D-3765, D-3767, D-3784, D-3785, D-3796 to D-3798, D-3800, D-3809, D-3817, D-3818, D-3820, D-3821, D-3844, D-3853, D-3872, D-3878, D-3882, D-3889, D-3900, D-3904 to D-3910, D-3915, D-3919, D-3957, D-3958, D-3961, D-3962, D-3978, D-3990, D-3992, D-3993, D-3999 to D-4001, D-4022, D-4036, D-4042 to D-4044, D-4054, D-4057, D-4058, D-4067 to D-4071, D-4075, D-4090, D-4096, D-4103, D-4104, D-4110, D-4111, D-4125, D-4126, D-4135, D-4136, D-4138, D-4139, D-4146, D-4153, D-4154, D-4168, D-4172, D-4175 to D-4179, D-4186, D-4205, D-4212, D-4214, D-4224 to D-4226, D-4252, D-4253, D-4262, D-4268 to D-4270, D-4275 to D-4281, D-4283, D-4289, D-4297, D-4305 to D-4307, D-4316, D-4324, D-4331, D-4332, D-4341, D-4342, D-4347 to D-4350, D-4360 to D-4362, D-4368, D-4370, D-4377, D-4391, D-4403 to D-4405, D-4409, D-4456, D-4503, D-4565, D-4577, D-4578, D-4590, D-4591, D-4638, D-4641, D-4664, D-4671, D-4672, D-4676, D-4687, D-4688, D-4692, D-4785, D-4786, D-4791, D-4833, D-4876 to D-4878, D-4930, D-4944, D-4957, D-4980, D-4981, D-5020, D-5023, D-5062, D-5063, D-5080, D-5097, D-5228, D-5266, D-5426, D-5708 to D-5712, D-5714, D-5744, D-5802, D-5868, D-5917, D-5918, D-5943, D-5944, D-6007, D-6114, D-6179, D-6203, D-6959, of **2019**

Constitution Petition Nos. 1558, D-1855 and 1857 of **2020**

*Commissioner Inland Revenue,  
Federal Board of Revenue, Karachi.*

*(in all cases)  
... Petitioner*

**Versus**

<i>Muhammad Mustafa Gigi.</i>	<i>(in CP. 490-K/20)</i>
<i>Mr. Muhammad Asad.</i>	<i>(in CP. 491-K/20)</i>
<i>Mr. Siraj Tajuddin.</i>	<i>(in CP. 492-K/20)</i>
<i>Mr. Mustafa A Tapal.</i>	<i>(in CP. 493-K/20)</i>
<i>Mr. Riazuddin.</i>	<i>(in CP. 494-K/20)</i>
<i>Mr. Naeem Ali Muhammad Munshi.</i>	<i>(in CP. 495-K/20)</i>
<i>Choudhary Naeemuddin.</i>	<i>(in CP. 496-K/20)</i>
<i>Mr. Muhammad Kasim Hasham.</i>	<i>(in CP. 497-K/20)</i>
<i>Mst. Seema Khalid.</i>	<i>(in CP. 498-K/20)</i>
<i>Mr. Iqbal Ahmed.</i>	<i>(in CP. 499-K/20)</i>
<i>Mr. Muhammad Hussain Hasham.</i>	<i>(in CP. 500-K/20)</i>
<i>Mr. Amanullah Zubair and others.</i>	<i>(in CP. 501-K/20)</i>
<i>Abdul Aziz Rafiq and others.</i>	<i>(in CP. 502-K/20)</i>
<i>Muhammad Anwar Qureshi.</i>	<i>(in CP. 503-K/20)</i>
<i>Muhammad Ahmed.</i>	<i>(in CP. 504-K/20)</i>
<i>Suhail Younus and others.</i>	<i>(in CP. 505-K/20)</i>
<i>Mr. Hanif.</i>	<i>(in CP. 506-K/20)</i>
<i>Asif Ahmed Allawala and others.</i>	<i>(in CP. 507-K/20)</i>
<i>Ch. Sultan Salahuddin.</i>	<i>(in CP. 508-K/20)</i>
<i>Syed Abid Raza Naqvi.</i>	<i>(in CP. 509-K/20)</i>
<i>Mr. Noman Ashfaq.</i>	<i>(in CP. 510-K/20)</i>

Mr. Abdus Samad and others.	(in CP. 511-K/20)
Mr. Khurram Kasim.	(in CP. 512-K/20)
Mr. Naveed Ahmed.	(in CP. 513-K/20)
Mr. Khalil A Sattar.	(in CP. 514-K/20)
Mst. Shaheena Pervaiz and another.	(in CP. 515-K/20)
Mr. Zafar Saeed.	(in CP. 516-K/20)
Qamar Abbas and others.	(in CP. 517-K/20)
Mr. Zahid Haleem Sheikh.	(in CP. 518-K/20)
Mr. Ahmed Ebrahim.	(in CP. 519-K/20)
Dr. Shahzad Arshad.	(in CP. 520-K/20)
Mst. Rukhsana.	(in CP. 521-K/20)
Shoaib Siddiqui.	(in CP. 522-K/20)
Mr. Ali Raza Gheewala.	(in CP. 523-K/20)
Mr. Monis Abdullah.	(in CP. 524-K/20)
Mr. Sohail Usman.	(in CP. 525-K/20)
Sadrudin Jaffer Ali Morani.	(in CP. 526-K/20)
Shahid Aziz.	(in CP. 527-K/20)
Mr. G.R. Arshad.	(in CP. 528-K/20)
Mr. Khurram Ashfaq.	(in CP. 529-K/20)
Abdul Wahid.	(in CP. 530-K/20)
Mr. Mian Pervez Akhtar.	(in CP. 531-K/20)
Mr. Muhammad Ashraf and others.	(in CP. 532-K/20)
Mr. Muhammad Qasim.	(in CP. 533-K/20)
Mr. Kashif Naseer.	(in CP. 534-K/20)
Mr. Jehangir Shakoor.	(in CP. 535-K/20)
Mr. Nirmal Das.	(in CP. 536-K/20)
Mr. Riaz Ahmed.	(in CP. 537-K/20)
Mr. Muhammad Rafique.	(in CP. 538-K/20)
Mr. Azam Sultan.	(in CP. 539-K/20)
Mr. Irfan Ahmed.	(in CP. 540-K/20)
Mr. Muhammad Usman.	(in CP. 541-K/20)
Mr. Kairas Nader Kabraji.	(in CP. 542-K/20)
Mr. Mahmood Farooque.	(in CP. 543-K/20)
Mr. Zeeshan Akhtar.	(in CP. 544-K/20)
Mr. Frahim Ali Khan.	(in CP. 545-K/20)
Mr. Akhtar Saeed.	(in CP. 546-K/20)
Mr. Taher A. Khan.	(in CP. 547-K/20)
Mr. Jagdesh Kumar.	(in CP. 548-K/20)
Zubairuddin.	(in CP. 549-K/20)
Madiha Naz Qureshi.	(in CP. 550-K/20)
Mr. Ashfaq Ahmed.	(in CP. 551-K/20)
Ahmed Ashraf and others.	(in CP. 552-K/20)
Ahmed Muhammad Ismail.	(in CP. 553-K/20)
Khalid Saleh Muhammad.	(in CP. 554-K/20)
Bint-e-Fatima.	(in CP. 555-K/20)
Muhammad Kashif.	(in CP. 556-K/20)

<i>Shoaib Diwan Textile Corporation.</i>	<i>(in CP. 557-K/20)</i>
<i>Mr. Faraz Ilahi Shamsi.</i>	<i>(in CP. 558-K/20)</i>
<i>Muhammad Akhtar Qureshi.</i>	<i>(in CP. 559-K/20)</i>
<i>Ghazala Siddiqui.</i>	<i>(in CP. 560-K/20)</i>
<i>Mr. Muhammad Yusuf Ayoob.</i>	<i>(in CP. 561-K/20)</i>
<i>Mr. Rasheed Barket.</i>	<i>(in CP. 638-K/20)</i>
<i>Muhammad Ejaz.</i>	<i>(in CP. 639-K/20)</i>
<i>Agha Irshad Ahmed Khan.</i>	<i>(in CP. 640-K/20)</i>
<i>Natasha Lakhani.</i>	<i>(in CP. 641-K/20)</i>
<i>Aameer Mustaaly Karachiwala.</i>	<i>(in CP. 642-K/20)</i>
<i>Mr. Adnan Zafar.</i>	<i>(in CP. 643-K/20)</i>
<i>Muhammad Hussain Sekha.</i>	<i>(in CP. 644-K/20)</i>
<i>Attaullah and others.</i>	<i>(in CP. 645-K/20)</i>
<i>Mohammad Hussain Khan and others.</i>	<i>(in CP. 646-K/20)</i>
<i>Naveed Ahmed and another.</i>	<i>(in CP. 647-K/20)</i>
<i>Akbar Ali Pesnani.</i>	<i>(in CP. 648-K/20)</i>
<i>Azneem Bilwani.</i>	<i>(in CP. 649-K/20)</i>
<i>Mr. Muhammad Idrees.</i>	<i>(in CP. 650-K/20)</i>
<i>Anwar Haji Karim and others.</i>	<i>(in CP. 651-K/20)</i>
<i>Shakil A Tapal.</i>	<i>(in CP. 652-K/20)</i>
<i>Kashif Riaz.</i>	<i>(in CP. 653-K/20)</i>
<i>Yasin Haji Kassam and others.</i>	<i>(in CP. 654-K/20)</i>
<i>Shaukat Ellahi Shaikh and others.</i>	<i>(in CP. 655-K/20)</i>
<i>Ahmad Najuib.</i>	<i>(in CP. 656-K/20)</i>
<i>Mst. Hira Murtaza.</i>	<i>(in CP. 657-K/20)</i>
<i>Naveed Anwar.</i>	<i>(in CP. 658-K/20)</i>
<i>Zahur Hayat Noon.</i>	<i>(in CP. 659-K/20)</i>
<i>M/s Muhammad Bilal.</i>	<i>(in CP. 660-K/20)</i>
<i>Muhammad Ahmed Mannan.</i>	<i>(in CP. 661-K/20)</i>
<i>Amin Muhammad Lakhani.</i>	<i>(in CP. 662-K/20)</i>
<i>Syed Muhammad Sani.</i>	<i>(in CP. 663-K/20)</i>
<i>Shahbaz Yasin Malik.</i>	<i>(in CP. 664-K/20)</i>
<i>Ejaz Hussain.</i>	<i>(in CP. 665-K/20)</i>
<i>Zubair Shamim.</i>	<i>(in CP. 666-K/20)</i>
<i>Shayan Akber Ali.</i>	<i>(in CP. 667-K/20)</i>
<i>Syed Babar Ali.</i>	<i>(in CP. 668-K/20)</i>
<i>Mr. Mustansir Zakir.</i>	<i>(in CP. 669-K/20)</i>
<i>Mr. Sohail Feroze.</i>	<i>(in CP. 670-K/20)</i>
<i>Abu Bakar Karim.</i>	<i>(in CP. 671-K/20)</i>
<i>Razak H. M. Bengali.</i>	<i>(in CP. 672-K/20)</i>
<i>Mr. Muhammad Aslam.</i>	<i>(in CP. 673-K/20)</i>
<i>Hussain Dawood.</i>	<i>(in CP. 674-K/20)</i>
<i>Ibrahim Rehman.</i>	<i>(in CP. 675-K/20)</i>
<i>Azhar Iqbal.</i>	<i>(in CP. 676-K/20)</i>
<i>Mr. Altaf Hashwani.</i>	<i>(in CP. 677-K/20)</i>
<i>Muhammad Suleman and others.</i>	<i>(in CP. 678-K/20)</i>

<i>Hussain Ahmed Fazal.</i>	<i>(in CP. 679-K/20)</i>
<i>Mrs. Farnaz Ahmad.</i>	<i>(in CP. 680-K/20)</i>
<i>Bashir Makki.</i>	<i>(in CP. 681-K/20)</i>
<i>Muhammad Amin.</i>	<i>(in CP. 682-K/20)</i>
<i>Mr. Asif Misbah.</i>	<i>(in CP. 683-K/20)</i>
<i>M/s Abdul Rehman.</i>	<i>(in CP. 684-K/20)</i>
<i>Muhammad Sohail Tabba and others.</i>	<i>(in CP. 685-K/20)</i>
<i>Mr. Najamul Hassan.</i>	<i>(in CP. 686-K/20)</i>
<i>Mr. M. Hussain Kasim Habib.</i>	<i>(in CP. 687-K/20)</i>
<i>Mr. Manzar Alam.</i>	<i>(in CP. 688-K/20)</i>
<i>Badar Munir.</i>	<i>(in CP. 689-K/20)</i>
<i>Irshad Sultan Mowjee.</i>	<i>(in CP. 690-K/20)</i>
<i>Aslam Usman Allawala.</i>	<i>(in CP. 691-K/20)</i>
<i>Muhammad Aslam.</i>	<i>(in CP. 692-K/20)</i>
<i>Duraidd Qureshi.</i>	<i>(in CP. 693-K/20)</i>
<i>Muhammad Naseem and others.</i>	<i>(in CP. 694-K/20)</i>
<i>Muhammad Munib Naeem.</i>	<i>(in CP. 695-K/20)</i>
<i>Irfan Fancy.</i>	<i>(in CP. 696-K/20)</i>
<i>Syed Kamran Rashid.</i>	<i>(in CP. 697-K/20)</i>
<i>Sinotrans Logistics Pakistan (Pvt.) Limited.</i>	<i>(in CP. 698-K/20)</i>
<i>Mrs. Amber.</i>	<i>(in CP. 699-K/20)</i>
<i>Mr. Abdul Razak Teli.</i>	<i>(in CP. 700-K/20)</i>
<i>Mr. Hassan Jalil.</i>	<i>(in CP. 701-K/20)</i>
<i>Ismail Haji Ebrahim and others.</i>	<i>(in CP. 702-K/20)</i>
<i>Faisal Shakeel.</i>	<i>(in CP. 703-K/20)</i>
<i>Mr. Arif Habib.</i>	<i>(in CP. 704-K/20)</i>
<i>Arif-ul-Islam.</i>	<i>(in CP. 705-K/20)</i>
<i>Irfan Muneer and others.</i>	<i>(in CP. 706-K/20)</i>
<i>Munir Bhimjee.</i>	<i>(in CP. 707-K/20)</i>
<i>BihariLal.</i>	<i>(in CP. 708-K/20)</i>
<i>Shehzad Riaz.</i>	<i>(in CP. 709-K/20)</i>
<i>Mr. Iqbal Ali Mohamed.</i>	<i>(in CP. 710-K/20)</i>
<i>Mr. Imran Javed.</i>	<i>(in CP. 711-K/20)</i>
<i>Muhammad Yousaf Rao.</i>	<i>(in CP. 712-K/20)</i>
<i>Syed Rasheed Akhtar Shad.</i>	<i>(in CP. 713-K/20)</i>
<i>Fatima Khalid.</i>	<i>(in CP. 714-K/20)</i>
<i>Abdul Rasheed Chohan.</i>	<i>(in CP. 715-K/20)</i>
<i>Rashid Aziz.</i>	<i>(in CP. 716-K/20)</i>
<i>Zafar Iqbal Awan.</i>	<i>(in CP. 717-K/20)</i>
<i>Muhammad Idrees Allawala.</i>	<i>(in CP. 718-K/20)</i>
<i>Ms. AVA Ardeshir Cowasjee and others.</i>	<i>(in CP. 719-K/20)</i>
<i>Anwar Lakhani.</i>	<i>(in CP. 720-K/20)</i>
<i>Mohammad Asad Fecto and another.</i>	<i>(in CP. 721-K/20)</i>
<i>Mansoor Rahman.</i>	<i>(in CP. 722-K/20)</i>
<i>Muhammad Rafiq.</i>	<i>(in CP. 723-K/20)</i>
<i>S.M. Naseem Allawala.</i>	<i>(in CP. 724-K/20)</i>

<i>Abdul Razak Diwan.</i>	<i>(in CP. 725-K/20)</i>
<i>Umair Ahmed Jalil.</i>	<i>(in CP. 775-K/20)</i>
<i>Muhammad Yousaf Tinwala.</i>	<i>(in CP. 776-K/20)</i>
<i>Iftikhar H. Shirazi.</i>	<i>(in CP. 777-K/20)</i>
<i>Mr. Tabish M. Tapal.</i>	<i>(in CP. 778-K/20)</i>
<i>Hasina Tufail.</i>	<i>(in CP. 779-K/20)</i>
<i>Adnan Zaki.</i>	<i>(in CP. 780-K/20)</i>
<i>Mrs. Muneera Junaid.</i>	<i>(in CP. 781-K/20)</i>
<i>Nausheen Ahmed.</i>	<i>(in CP. 782-K/20)</i>
<i>A. Aziz H. Ebrahim.</i>	<i>(in CP. 783-K/20)</i>
<i>Muhammad Iqbal Haji Ebrahim and others.</i>	<i>(in CP. 784-K/20)</i>
<i>Tanveer Ahmed and others.</i>	<i>(in CP. 785-K/20)</i>
<i>Sherood Hassan Ali Khan.</i>	<i>(in CP. 787-K/20)</i>
<i>Mr. Pehlaj Rai.</i>	<i>(in CP. 788-K/20)</i>
<i>Qazi Sajid Ali.</i>	<i>(in CP. 789-K/20)</i>
<i>Asim Ghani Usman.</i>	<i>(in CP. 790-K/20)</i>
<i>Mr. Moiz Ali Tapal.</i>	<i>(in CP. 791-K/20)</i>
<i>Shiraz Qureshi.</i>	<i>(in CP. 792-K/20)</i>
<i>Muhammad Ghufuran.</i>	<i>(in CP. 794-K/20)</i>
<i>Mohammad Naeem Zafar.</i>	<i>(in CP. 795-K/20)</i>
<i>Amir S. Tapal.</i>	<i>(in CP. 796-K/20)</i>
<i>Owais Shamim.</i>	<i>(in CP. 797-K/20)</i>
<i>Mrs. Samina Rehman.</i>	<i>(in CP. 798-K/20)</i>
<i>Nizar Noor Mohammad.</i>	<i>(in CP. 799-K/20)</i>
<i>Muhammad Masood Ahmed Usmani.</i>	<i>(in CP. 800-K/20)</i>
<i>Ms. Natasha Iqbal.</i>	<i>(in CP. 801-K/20)</i>
<i>Tariq Mehmood.</i>	<i>(in CP. 802-K/20)</i>
<i>Imranul Ghani.</i>	<i>(in CP. 803-K/20)</i>
<i>Rehana Salman.</i>	<i>(in CP. 804-K/20)</i>
<i>Noor Muhammad.</i>	<i>(in CP. 805-K/20)</i>
<i>Asmat Zakir Jaffer.</i>	<i>(in CP. 806-K/20)</i>
<i>Osman Asghar Khan.</i>	<i>(in CP. 807-K/20)</i>
<i>Muhammad Munir.</i>	<i>(in CP. 808-K/20)</i>
<i>Saima Shahbaz Malik.</i>	<i>(in CP. 809-K/20)</i>
<i>Muhammad Iqbal.</i>	<i>(in CP. 810-K/20)</i>
<i>Imran Yunus.</i>	<i>(in CP. 811-K/20)</i>
<i>Azmat Shahzad Ahmed Tarin.</i>	<i>(in CP. 812-K/20)</i>
<i>Aisha Saad Gharib.</i>	<i>(in CP. 813-K/20)</i>
<i>Riaz Ahmed and others.</i>	<i>(in CP. 814-K/20)</i>
<i>Tariq Moinuddin Khan.</i>	<i>(in CP. 815-K/20)</i>
<i>Abdul Rashid Jan Muhammad.</i>	<i>(in CP. 816-K/20)</i>
<i>Bilal Barkat.</i>	<i>(in CP. 817-K/20)</i>
<i>Asim Azim Siddiqui.</i>	<i>(in CP. 818-K/20)</i>
<i>Mr. Rafiq Haji Habib.</i>	<i>(in CP. 819-K/20)</i>
<i>M/s Kohisar Enterprises.</i>	<i>(in CP. 820-K/20)</i>
<i>Iqbal Ahmed Allahwala.</i>	<i>(in CP. 821-K/20)</i>

<i>Muhammad Saleem.</i>	<i>(in CP. 894-K/20)</i>
<i>Usman Ahmed.</i>	<i>(in CP. 895-K/20)</i>
<i>Javed Rasheed.</i>	<i>(in CP. 896-K/20)</i>
<i>Mian Imran Ahmed.</i>	<i>(in CP. 897-K/20)</i>
<i>Ahmed Jamal Mir.</i>	<i>(in CP. 898-K/20)</i>
<i>Adil Shakeel.</i>	<i>(in CP. 899-K/20)</i>
<i>Abdul Samad Dawood.</i>	<i>(in CP. 900-K/20)</i>
<i>Hadi Akber Ali.</i>	<i>(in CP. 901-K/20)</i>
<i>Muhammad Talha.</i>	<i>(in CP. 902-K/20)</i>
<i>Ronaq Iqbal Ali Lakhani.</i>	<i>(in CP. 903-K/20)</i>
<i>Akhtar Abu Baker Karim.</i>	<i>(in CP. 904-K/20)</i>
<i>Mehvish A Tapal and others.</i>	<i>(in CP. 905-K/20)</i>
<i>Mohammad Taqui Nayani.</i>	<i>(in CP. 906-K/20)</i>
<i>Khawaja Aamir Ishaq.</i>	<i>(in CP. 907-K/20)</i>
<i>Feroz Rizvi.</i>	<i>(in CP. 908-K/20)</i>
<i>Miss Mussarat Ahmed.</i>	<i>(in CP. 909-K/20)</i>
<i>Shakeel Anees.</i>	<i>(in CP. 910-K/20)</i>
<i>Kaiser Mahmood Fecto.</i>	<i>(in CP. 911-K/20)</i>
<i>Rahma Ibrahim.</i>	<i>(in CP. 912-K/20)</i>
<i>Muhammad Shafiq.</i>	<i>(in CP. 913-K/20)</i>
<i>Nasreen Akhtar.</i>	<i>(in CP. 914-K/20)</i>
<i>Yasir Shafi.</i>	<i>(in CP. 915-K/20)</i>
<i>Mansoor Ahmed.</i>	<i>(in CP. 916-K/20)</i>
<i>Farhana Mowjee.</i>	<i>(in CP. 917-K/20)</i>
<i>Shaikh Akhtar Masud.</i>	<i>(in CP. 918-K/20)</i>
<i>Muhammad Aslam Motiwala.</i>	<i>(in CP. 919-K/20)</i>
<i>Anwar Yahya and others.</i>	<i>(in CP. 920-K/20)</i>
<i>Tahir Hanif.</i>	<i>(in CP. 921-K/20)</i>
<i>Muhammad Yasin Malik.</i>	<i>(in CP. 922-K/20)</i>
<i>Mehmood Ameen Moon.</i>	<i>(in CP. 923-K/20)</i>
<i>Anwar Illahi.</i>	<i>(in CP. 924-K/20)</i>
<i>Perwaiz Zafar.</i>	<i>(in CP. 925-K/20)</i>
<i>Ashfaq Ahmed Teli.</i>	<i>(in CP. 926-K/20)</i>
<i>Anis Ismail Naviwala.</i>	<i>(in CP. 927-K/20)</i>
<i>Mohammad Junaid Pervez.</i>	<i>(in CP. 928-K/20)</i>
<i>Anjum Adamjee Ahmed.</i>	<i>(in CP. 929-K/20)</i>
<i>Aquila Saeed.</i>	<i>(in CP. 930-K/20)</i>
<i>Farhan Ahmed.</i>	<i>(in CP. 931-K/20)</i>
<i>Mr. Badruddin.</i>	<i>(in CP. 932-K/20)</i>
<i>Anum Aqeel.</i>	<i>(in CP. 933-K/20)</i>
<i>Mr. Asad Ahmed.</i>	<i>(in CP. 934-K/20)</i>
<i>Ehtisham Raees.</i>	<i>(in CP. 935-K/20)</i>
<i>Iqbal Hassan.</i>	<i>(in CP. 936-K/20)</i>
<i>Dilawar Hussain.</i>	<i>(in CP. 937-K/20)</i>
<i>Ferozuddin Khan.</i>	<i>(in CP. 938-K/20)</i>
<i>Naveen Irfan Puri.</i>	<i>(in CP. 939-K/20)</i>

<i>Bilal Omar Bawany.</i>	<i>(in CP. 940-K/20)</i>
<i>Saeed Ismail.</i>	<i>(in CP. 941-K/20)</i>
<i>Sultan Al-Arfeen.</i>	<i>(in CP. 942-K/20)</i>
<i>Salik Sajid.</i>	<i>(in CP. 943-K/20)</i>
<i>Shabbir Badruddin.</i>	<i>(in CP. 944-K/20)</i>
<i>Mr. Abdul Salam.</i>	<i>(in CP. 945-K/20)</i>
<i>Shehryar Faruqe.</i>	<i>(in CP. 946-K/20)</i>
<i>Hamid Ali Khan and another.</i>	<i>(in CP. 947-K/20)</i>
<i>Gulbano Hasan Ali.</i>	<i>(in CP. 948-K/20)</i>
<i>Javaid Firoz.</i>	<i>(in CP. 949-K/20)</i>
<i>Muhammad Zaki Bashir.</i>	<i>(in CP. 950-K/20)</i>
<i>Sikandar Rahman.</i>	<i>(in CP. 952-K/20)</i>
<i>Usman Ghani.</i>	<i>(in CP. 953-K/20)</i>
<i>Suhail Ahmed.</i>	<i>(in CP. 954-K/20)</i>
<i>Haji Asif Karim.</i>	<i>(in CP. 955-K/20)</i>
<i>Sultan Shahid Ahmed.</i>	<i>(in CP. 956-K/20)</i>
<i>Choudhry Javaid Iqbal.</i>	<i>(in CP. 957-K/20)</i>
<i>Muhammad Suleman.</i>	<i>(in CP. 958-K/20)</i>
<i>Mr. Javed Iqbal.</i>	<i>(in CP. 959-K/20)</i>
<i>Sultan Ali Lakhani.</i>	<i>(in CP. 960-K/20)</i>
<i>Sheikh Fazal Ahmed.</i>	<i>(in CP. 961-K/20)</i>
<i>Mst. Hawa Hameed Adamjee.</i>	<i>(in CP. 962-K/20)</i>
<i>Khalid Saeed.</i>	<i>(in CP. 963-K/20)</i>
<i>Taimur Rahman.</i>	<i>(in CP. 964-K/20)</i>
<i>Ali Asghar.</i>	<i>(in CP. 965-K/20)</i>
<i>Khawaja Ghulam Abbas.</i>	<i>(in CP. 966-K/20)</i>
<i>Asad Sayeed.</i>	<i>(in CP. 967-K/20)</i>
<i>Yasmin Aziz Khatri.</i>	<i>(in CP. 968-K/20)</i>
<i>Fazl-e-Rabbi.</i>	<i>(in CP. 969-K/20)</i>
<i>Muhammad Saleem and others.</i>	<i>(in CP. 970-K/20)</i>
<i>Shahid Ansari.</i>	<i>(in CP. 971-K/20)</i>
<i>Rahim Bux Maitlo.</i>	<i>(in CP. 972-K/20)</i>
<i>Aqeel Karim Dhedhi.</i>	<i>(in CP. 973-K/20)</i>
<i>Sheikh Nasir Zaki.</i>	<i>(in CP. 974-K/20)</i>
<i>Shaikh Muhammad Tanveer and others.</i>	<i>(in CP. 975-K/20)</i>
<i>Owais Salam.</i>	<i>(in CP. 976-K/20)</i>
<i>Salman Ahmed.</i>	<i>(in CP. 977-K/20)</i>
<i>Muhammad Iqbal.</i>	<i>(in CP. 978-K/20)</i>
<i>Owais Ghaffar Habib.</i>	<i>(in CP. 979-K/20)</i>
<i>Muhammad Yasin Siddik.</i>	<i>(in CP. 980-K/20)</i>
<i>Aziz Abdullah Vazir.</i>	<i>(in CP. 981-K/20)</i>
<i>Shakil Ashfaq.</i>	<i>(in CP. 982-K/20)</i>
<i>Mahmood Baqi Moulvi.</i>	<i>(in CP. 983-K/20)</i>
<i>Muhammad Aamir.</i>	<i>(in CP. 984-K/20)</i>
<i>Mr. Muhammad Yahya.</i>	<i>(in CP. 985-K/20)</i>
<i>Badar Kazmi.</i>	<i>(in CP. 986-K/20)</i>



<i>Bilal Ali Lakhani.</i>	<i>(in CP. 987-K/20)</i>
<i>Danish Iqbal.</i>	<i>(in CP. 988-K/20)</i>
<i>Ariz.</i>	<i>(in CP. 989-K/20)</i>
<i>Muhammad Bashir.</i>	<i>(in CP. 990-K/20)</i>
<i>Shaista Khaliq Rehman.</i>	<i>(in CP. 991-K/20)</i>
<i>Rafiq Bhimjee.</i>	<i>(in CP. 992-K/20)</i>
<i>Muhammad Rafiq.</i>	<i>(in CP. 993-K/20)</i>
<i>Najeeb Malik.</i>	<i>(in CP. 994-K/20)</i>
<i>Nida Lakhani.</i>	<i>(in CP. 995-K/20)</i>
<i>Danish A. Tapal.</i>	<i>(in CP. 996-K/20)</i>
<i>Tajwar M. Tapal.</i>	<i>(in CP. 997-K/20)</i>
<i>Fawad Anwer.</i>	<i>(in CP. 998-K/20)</i>
<i>Mst. Nasim Yousuf.</i>	<i>(in CP. 999-K/20)</i>
<i>Saeed Allawala.</i>	<i>(in CP. 1000-K/20)</i>
<i>Faisal Shafi.</i>	<i>(in CP. 1001-K/20)</i>
<i>Yasmin Anjani.</i>	<i>(in CP. 1002-K/20)</i>
<i>Nasim Beg.</i>	<i>(in CP. 1003-K/20)</i>
<i>Nabila Yasin Siddik.</i>	<i>(in CP. 1004-K/20)</i>
<i>Shoaib Shamim.</i>	<i>(in CP. 1005-K/20)</i>
<i>Zafar A Tapal.</i>	<i>(in CP. 1006-K/20)</i>
<i>Salma Badruddin.</i>	<i>(in CP. 1007-K/20)</i>
<i>Yousaf Khatri.</i>	<i>(in CP. 1009-K/20)</i>
<i>Muhammad Asif Shaikh.</i>	<i>(in CP. 1010-K/20)</i>
<i>Khalid Aziz.</i>	<i>(in CP. 1011-K/20)</i>
<i>Mrs. Nagina Nessar.</i>	<i>(in CP. 1012-K/20)</i>
<i>Anwar Hamid.</i>	<i>(in CP. 1013-K/20)</i>
<i>Fatima Amin.</i>	<i>(in CP. 1014-K/20)</i>
<i>Muhammad Usman.</i>	<i>(in CP. 1015-K/20)</i>
<i>Sima Kamil.</i>	<i>(in CP. 1016-K/20)</i>
<i>Nasim Ahmed.</i>	<i>(in CP. 1017-K/20)</i>
<i>Mahmood J. Jaffer.</i>	<i>(in CP. 1018-K/20)</i>
<i>Yusuf Hussain Shirazi.</i>	<i>(in CP. 1019-K/20)</i>
<i>Shahid Yasin Malik.</i>	<i>(in CP. 1020-K/20)</i>
<i>Mst. Rasheeda Khawar.</i>	<i>(in CP. 1021-K/20)</i>
<i>Agha Ashraf Ahmed Khan.</i>	<i>(in CP. 1022-K/20)</i>
<i>Jamshed Malik Mrs.</i>	<i>(in CP. 1023-K/20)</i>
<i>Mrs. Nighat Tariq.</i>	<i>(in CP. 1024-K/20)</i>
<i>Mst. Isha Asim.</i>	<i>(in CP. 1025-K/20)</i>
<i>Ghaffar A. Habib.</i>	<i>(in CP. 1026-K/20)</i>
<i>Muhammad Saeed.</i>	<i>(in CP. 1027-K/20)</i>
<i>Saqib Riaz and another.</i>	<i>(in CP. 1028-K/20)</i>
<i>Nadeem Ali Adamjee.</i>	<i>(in CP. 1029-K/20)</i>
<i>Miss Rabia Butt.</i>	<i>(in CP. 1030-K/20)</i>
<i>Aman Zafar.</i>	<i>(in CP. 1031-K/20)</i>
<i>Ali Akbar Vasi.</i>	<i>(in CP. 1032-K/20)</i>
<i>Shariq Azim Siddiqui and others.</i>	<i>(in CP. 1033-K/20)</i>

Mr. Muhammad Sharif.	(in CP. 1034-K/20)
Mrs. Nasima.	(in CP. 1035-K/20)
Syedna Henna Babar.	(in CP. 1036-K/20)
Ahmed Ali Bawany.	(in CP. 1037-K/20)
Iqbal Ali Lakhani.	(in CP. 1038-K/20)
Shamim Rahim.	(in CP. 1039-K/20)
Abdul Kadir Adam and another.	(in CP. 1040-K/20)
Ikhlas Ahmed Siddiqui.	(in CP. 1041-K/20)
Muhammad Tariq Niaz.	(in CP. 1042-K/20)
Azizuddin Boolani.	(in CP. 1043-K/20)
Imran Abdul Karim.	(in CP. 1044-K/20)
Muhammad Akram Shahid.	(in CP. 1045-K/20)
Anwar Ahmed Tata.	(in CP. 1046-K/20)
Fawad Yousuf.	(in CP. 1047-K/20)
Agha Shahab Ahmed Khan.	(in CP. 1048-K/20)
Asim Mushfiq Farooqui.	(in CP. 1049-K/20)
Abbas Akber Ali.	(in CP. 1050-K/20)
Tariq Janoo.	(in CP. 1051-K/20)
Muhammad Ahmed.	(in CP. 1052-K/20)
Muhammad Munir.	(in CP. 1057-K/20)
Tauseef Ahmed.	(in CP. 1058-K/20)
Muhammad Jamil-uz-Zaman Khan.	(in CP. 1059-K/20)
Khalid S. Tirmizy.	(in CP. 1060-K/20)
Muhammad Samiullah Siddiqui.	(in CP. 1061-K/20)
Dewan Muhammad Yousuf Farooqui.	(in CP. 1062-K/20)
Dilawar Hussain Agha.	(in CP. 1063-K/20)
Ghazala Khalid and others.	(in CP. 1064-K/20)
Ali Hashim.	(in CP. 1065-K/20)
Inam-ur-Rahman.	(in CP. 1066-K/20)
Zain Dilawar Agha.	(in CP. 1067-K/20)
Sohail Aslam Khan.	(in CP. 1068-K/20)
Ansar Hussain and others.	(in CP. 1069-K/20)
Tariq Kirmani.	(in CP. 1070-K/20)
Azim Ahmed.	(in CP. 1071-K/20)
Syed Nadeem Ahmed and another.	(in CP. 1072-K/20)
Fazl-ur-Rehman and others.	(in CP. 1073-K/20)
Junaid Ahmed Khan and others.	(in CP. 1074-K/20)
Faraz Jawed.	(in CP. 1075-K/20)
Zia-ul-Haque.	(in CP. 1076-K/20)
Asif Inam.	(in CP. 1077-K/20)
Aisha Kirmani.	(in CP. 1078-K/20)
Anis-ur-Rehman.	(in CP. 1079-K/20)
Abdul Samad.	(in CP. 1080-K/20)
Abdullah Feroz.	(in CP. 1081-K/20)
Shahid Anwar Tata.	(in CP. 1082-K/20)
Tariq Mohammad Amin.	(in CP. 1083-K/20)

<i>Iftikhar Ahmed Soomro.</i>	<i>(in CP. 1084-K/20)</i>
<i>Zulfiqar Ali Lakhani.</i>	<i>(in CP. 1085-K/20)</i>
<i>Jawaid Abdullah Qureshi and others.</i>	<i>(in CP. 1086-K/20)</i>
<i>Mumtaz-ur-Rehman.</i>	<i>(in CP.1087-K/20)</i>
<i>Aamir Ghani.</i>	<i>(in CP. 1088-K/20)</i>
<i>Imran Fayaz.</i>	<i>(in CP. 1089-K/20)</i>
<i>Syed Tahir Ahsan and others.</i>	<i>(in CP. 1090-K/20)</i>
<i>Zahid Saeed.</i>	<i>(in CP. 1091-K/20)</i>
<i>Abida Sayeed.</i>	<i>(in CP. 1092-K/20)</i>
<i>Mrs. Sharmeen Mushfiq.</i>	<i>(in CP. 1093-K/20)</i>
<i>Muhammad Tariq.</i>	<i>(in CP. 1094-K/20)</i>
<i>Muhammad Yahya.</i>	<i>(in CP. 1095-K/20)</i>
<i>Muhammad Tayyab.</i>	<i>(in CP. 1096-K/20)</i>
<i>Salsabil Akber Ali.</i>	<i>(in CP. 1097-K/20)</i>
<i>Muhammad Irfan Ghazi.</i>	<i>(in CP. 1098-K/20)</i>
<i>Hina Aqeel.</i>	<i>(in CP. 1099-K/20)</i>
<i>Anjum Begum.</i>	<i>(in CP. 1100-K/20)</i>
<i>Abid H. Shaban and others.</i>	<i>(in CP. 1101-K/20)</i>
<i>Syed Manazir Ali Nasir and others.</i>	<i>(in CP. 1102-K/20)</i>
<i>Sherood Hasan Ali Khan.</i>	<i>(in CP. 1103-K/20)</i>
<i>Jawed Hamid.</i>	<i>(in CP. 1104-K/20)</i>
<i>Muhammad Umair Feroze.</i>	<i>(in CP. 1105-K/20)</i>
<i>Irfan Siddiqui.</i>	<i>(in CP. 1106-K/20)</i>
<i>Aftab Umar and others.</i>	<i>(in CP. 1107-K/20)</i>
<i>Abid Umer.</i>	<i>(in CP. 1108-K/20)</i>
<i>Amjad Iqbal and another.</i>	<i>(in CP. 1109-K/20)</i>
<i>Munib Abdul Rauf Jangda.</i>	<i>(in CP. 1110-K/20)</i>
<i>Muhammad Tahir.</i>	<i>(in CP. 1111-K/20)</i>
<i>Mohammad Ehtasham Khan.</i>	<i>(in CP. 1112-K/20)</i>
<i>Muhammad Shabbir and others.</i>	<i>(in CP. 1113-K/20)</i>
<i>Muhammad Jawaid Khurram.</i>	<i>(in CP. 1114-K/20)</i>
<i>Raymond Kotwal.</i>	<i>(in CP. 1115-K/20)</i>
<i>Saba Haleem Siddiqui.</i>	<i>(in CP. 1116-K/20)</i>
<i>Shabir Ahmed.</i>	<i>(in CP. 1117-K/20)</i>
<i>Ferial Adamjee Hamid.</i>	<i>(in CP. 1118-K/20)</i>
<i>Muhammad Junaid Pervez.</i>	<i>(in CP. 1119-K/20)</i>
<i>Saba Jamal.</i>	<i>(in CP. 1120-K/20)</i>
<i>Hamid Ali Khan.</i>	<i>(in CP. 1121-K/20)</i>
<i>Muhammad Mujibullah Siddiqui.</i>	<i>(in CP. 1122-K/20)</i>
<i>Muhammad Yousuf Ahmed.</i>	<i>(in CP. 1123-K/20)</i>
<i>Shakeel Abu Baker.</i>	<i>(in CP. 1124-K/20)</i>
<i>Abdul Sami Khan and others.</i>	<i>(in CP. 1125-K/20)</i>
<i>Altaf Hussain Agha.</i>	<i>(in CP. 1126-K/20)</i>
<i>Asif Riaz.</i>	<i>(in CP. 1127-K/20)</i>
<i>Tasleemuddin Batlay.</i>	<i>(in CP. 1128-K/20)</i>
<i>Khurram Inam.</i>	<i>(in CP. 1129-K/20)</i>

<i>Shahzada Dawood.</i>	<i>(in CP. 1130-K/20)</i>
<i>Adeel Shahid Anwar.</i>	<i>(in CP. 1131-K/20)</i>
<i>Iqbal Ghulam Hashim and others.</i>	<i>(in CP. 1132-K/20)</i>
<i>Faiza Naeem.</i>	<i>(in CP. 1133-K/20)</i>
<i>Shaukat Ellahi Shaikh and others.</i>	<i>(in CP. 1134-K/20)</i>
<i>Tariq Ilyas.</i>	<i>(in CP. 1135-K/20)</i>
<i>Sharique Azim Siddiqui.</i>	<i>(in CP. 1136-K/20)</i>
<i>Madiha Mahmood Moulsvi.</i>	<i>(in CP. 1137-K/20)</i>
<i>Muhammad Aslam Sanjrani.</i>	<i>(in CP. 1138-K/20)</i>
<i>Abdullah Hussain Haroon.</i>	<i>(in CP. 1139-K/20)</i>
<i>Muhammad Rafiq.</i>	<i>(in CP. 1140-K/20)</i>
<i>Anwar Saeed.</i>	<i>(in CP. 1141-K/20)</i>
<i>Hameeda Abu Baker.</i>	<i>(in CP. 1142-K/20)</i>
<i>Asif Mahmood.</i>	<i>(in CP. 1143-K/20)</i>
<i>AnisYaqoob.</i>	<i>(in CP. 1144-K/20)</i>
<i>M. AslamMotiwala.</i>	<i>(in CP. 1146-K/20)</i>
<i>Tariq Mangrani.</i>	<i>(in CP. 1147-K/20)</i>
<i>Mahrugh Zeenat Jehangir.</i>	<i>(in CP. 1148-K/20)</i>
<i>Babar Ali.</i>	<i>(in CP. 1149-K/20)</i>
<i>Ayesha Aqeel.</i>	<i>(in CP. 1150-K/20)</i>
<i>Mumtazuddin Feroz and others.</i>	<i>(in CP. 1151-K/20)</i>
<i>Maliha Faisal.</i>	<i>(in CP. 1153-K/20)</i>
<i>Mubashir Hussain and others.</i>	<i>(in CP. 1154-K/20)</i>
<i>The Sindh High Court Bar Association and another.</i>	<i>(in CP. 1155-K/20)</i>
<i>Sheikh Muhammad Yasin.</i>	<i>(in CP. 1156-K/20)</i>
<i>Saad Iqbal.</i>	<i>(in CP. 1157-K/20)</i>
<i>Mian Muhammad Rashid.</i>	<i>(in CP. 1158-K/20)</i>
<i>Farhan Zafar.</i>	<i>(in CP. 1159-K/20)</i>
<i>Abdul Shakoor.</i>	<i>(in CP. 1160-K/20)</i>
<i>Muhammad Irfan.</i>	<i>(in CP. 1161-K/20)</i>
<i>Muhammad Iqbal.</i>	<i>(in CP. 1162-K/20)</i>
<i>Gul Muhammad.</i>	<i>(in CP. 1163-K/20)</i>
<i>Yasmeen Dhedhi.</i>	<i>(in CP. 1164-K/20)</i>
<i>Muhammad Khalid and others.</i>	<i>(in CP. 1165-K/20)</i>
<i>Kamran Yousaf Mirza.</i>	<i>(in CP. 1166-K/20)</i>
<i>Kamil Mian.</i>	<i>(in CP. 1167-K/20)</i>
<i>Hina Yousuf.</i>	<i>(in CP. 1168-K/20)</i>
<i>Muhammad Athar Sultan.</i>	<i>(in CP. 1169-K/20)</i>
<i>Muhammad Ayub Khan.</i>	<i>(in CP. 1170-K/20)</i>
<i>Hussain Hassan Ali Hashwani.</i>	<i>(in CP. 1171-K/20)</i>
<i>S.M. Mansoor Allahwala.</i>	<i>(in CP. 1172-K/20)</i>
<i>Shaikh Muhammad Raffay.</i>	<i>(in CP. 1173-K/20)</i>
<i>Shahzaib Akhtar.</i>	<i>(in CP. 1174-K/20)</i>
<i>Hamdia Fatin Niazi.</i>	<i>(in CP. 1175-K/20)</i>
<i>Amir Tajdin and others.</i>	<i>(in CP. 1176-K/20)</i>
<i>Amin A Hashwani and others.</i>	<i>(in CP. 1177-K/20)</i>

<i>Abdul Majeed.</i>	<i>(in CP. 1178-K/20)</i>
<i>Abdullah Ahmed Swaalleh.</i>	<i>(in CP. 1179-K/20)</i>
<i>Tanveer Ahmed.</i>	<i>(in CP. 1180-K/20)</i>
<i>Faisal Bengali.</i>	<i>(in CP. 1181-K/20)</i>
<i>Munawar Ali Fecto.</i>	<i>(in CP. 1182-K/20)</i>
<i>Shirala Malick.</i>	<i>(in CP. 1183-K/20)</i>
<i>Tariq Rafi.</i>	<i>(in CP. 1184-K/20)</i>
<i>Asif Nessar.</i>	<i>(in CP. 1185-K/20)</i>
<i>Rais Ahmed.</i>	<i>(in CP. 1186-K/20)</i>
<i>Ayesha Aziz.</i>	<i>(in CP. 1187-K/20)</i>
<i>Hafiz Javed Jalil.</i>	<i>(in CP. 1188-K/20)</i>
<i>Abdul Rehman.</i>	<i>(in CP. 1189-K/20)</i>
<i>Umair Amanullah.</i>	<i>(in CP. 1190-K/20)</i>
<i>Javaid Anwar.</i>	<i>(in CP. 1191-K/20)</i>
<i>Kashif A. Habib.</i>	<i>(in CP. 1192-K/20)</i>
<i>Kamlesh Kumar.</i>	<i>(in CP. 1193-K/20)</i>
<i>Amanullah.</i>	<i>(in CP. 1194-K/20)</i>
<i>Syed Sajid Jamal.</i>	<i>(in CP. 1195-K/20)</i>
<i>Sheikh Riaz Ahmed.</i>	<i>(in CP. 1196-K/20)</i>
<i>Khalid Malik Chawla.</i>	<i>(in CP. 1203-K/20)</i>
<i>Imran Junejo and others.</i>	<i>(in CP. 1204-K/20)</i>
<i>Hasan Ali Khan.</i>	<i>(in CP. 1205-K/20)</i>
<i>Asma.</i>	<i>(in CP. 1206-K/20)</i>
<i>Changez H. Niazi and others.</i>	<i>(in CP. 1207-K/20)</i>
<i>Muhammad Siddique and others.</i>	<i>(in CP. 1208-K/20)</i>
<i>Muhammad SaleemGhelli and others.</i>	<i>(in CP. 1209-K/20)</i>
<i>Dr. Syed Zahid Jamal.</i>	<i>(in CP. 1210-K/20)</i>
<i>Mohammad Haroon.</i>	<i>(in CP. 1211-K/20)</i>
<i>Nasir Yousuf.</i>	<i>(in CP. 1212-K/20)</i>
<i>Hyder Uddin Ahmed others.</i>	<i>(in CP. 1213-K/20)</i>
<i>Haji Ghani Usman.</i>	<i>(in CP. 1214-K/20)</i>
<i>Muhammad Abdul Sattar.</i>	<i>(in CP. 1215-K/20)</i>
<i>Rehmat Ali Rauf and others.</i>	<i>(in CP. 1216-K/20)</i>
<i>Al-Noor Akbary Asmeen Agha and others.</i>	<i>(in CP. 1217-K/20)</i>
<i>Muhammad Akbar Ali and others.</i>	<i>(in CP. 1218-K/20)</i>
<i>Iftikhar-ul-Haq.</i>	<i>(in CP. 1219-K/20)</i>
<i>Saleem Mandiwalla and others.</i>	<i>(in CP. 1220-K/20)</i>
<i>Mustafa Saya.</i>	<i>(in CP. 1221-K/20)</i>
<i>Sadrudin Hashwani.</i>	<i>(in CP. 1222-K/20)</i>
<i>Syed Muhammad Ali Khalid.</i>	<i>(in CP. 1223-K/20)</i>
<i>Mr. Aly M. Rawjee and another.</i>	<i>(in CP. 1224-K/20)</i>
<i>Mir Shakilur Rehman.</i>	<i>(in CP. 1225-K/20)</i>
<i>Salim Habib Godil.</i>	<i>(in CP. 1226-K/20)</i>
<i>Ghulam Ali P. Allana.</i>	<i>(in CP. 1227-K/20)</i>
<i>Tewfiq Fikree and others.</i>	<i>(in CP. 1228-K/20)</i>
<i>Syed Khalid Jamal.</i>	<i>(in CP. 1229-K/20)</i>

<i>Muhammad Aijaz Bhatti and others.</i>	<i>(in CP. 1230-K/20)</i>
<i>Shabir Ahmed and others.</i>	<i>(in CP. 1233-K/20)</i>
<i>Shunaid Qureshi.</i>	<i>(in CP. 1234-K/20)</i>
<i>Ebrahim Qassim and others.</i>	<i>(in CP. 1235-K/20)</i>
<i>Moshin Ali Gulam Ali Rashid and another.</i>	<i>(in CP. 1236-K/20)</i>
<i>Yaqoob Ahmed.</i>	<i>(in CP. 1237-K/20)</i>
<i>Faisal Ahmed.</i>	<i>(in CP. 1238-K/20)</i>
<i>Javed Ahmed.</i>	<i>(in CP. 1239-K/20)</i>
<i>Muhammad Iqbal Mandavia and others.</i>	<i>(in CP. 1240-K/20)</i>
<i>Yasmeen Agha.</i>	<i>(in CP. 1241-K/20)</i>
<i>Zaman Gulzar and others.</i>	<i>(in CP. 1242-K/20)</i>
<i>Agha Jamshed.</i>	<i>(in CP. 1243-K/20)</i>
<i>Jan-e-Alam Fazli and another.</i>	<i>(in CP. 1244-K/20)</i>
<i>Syeda Tanveer Khalid</i>	<i>(in CP. 1257-K/20)</i>
<i>Abid Nisar.</i>	<i>(in CP. 1258-K/20)</i>
<i>Muhammad Lukman.</i>	<i>(in CP. 1259-K/20)</i>
<i>Syed Tariq Sohail and another.</i>	<i>(in CP. 1260-K/20)</i>
<i>Oosama Ghani.</i>	<i>(in CP. 1261-K/20)</i>
<i>Mohammad Iqbal.</i>	<i>(in CP. 1262-K/20)</i>
<i>Rizwan.</i>	<i>(in CP. 1263-K/20)</i>
<i>Mahmood Zakaria.</i>	<i>(in CP. 1264-K/20)</i>
<i>Sultana Siddique and others.</i>	<i>(in CP. 1265-K/20)</i>
<i>Muhammad Hanif and others.</i>	<i>(in CP. 1266-K/20)</i>
<i>Shoail Tai and others.</i>	<i>(in CP. 1267-K/20)</i>
<i>Aslam Khaliq.</i>	<i>(in CP. 1305-K/20)</i>
<i>Fouzia Shaikh.</i>	<i>(in CP. 1306-K/20)</i>
<i>Irshad Sultan Mowjee.</i>	<i>(in CP. 1309-K/20)</i>
<i>Fayyaz Ahmed.</i>	<i>(in CP. 1310-K/20)</i>
<i>Zubair Razak Palwala.</i>	<i>(in CP. 1311-K/20)</i>
<i>Masood H. Raza.</i>	<i>(in CP. 1312-K/20)</i>
<i>Abdul Rehman.</i>	<i>(in CP. 1313-K/20)</i>
<i>Dr. Naila Zahid.</i>	<i>(in CP. 1315-K/20)</i>
<i>Javed Akbar.</i>	<i>(in CP. 1316-K/20)</i>
<i>Ahfaz Mustafa.</i>	<i>(in CP. 1317-K/20)</i>
<i>Yasir Younus Orawala.</i>	<i>(in CP. 1320-K/20)</i>
<i>Faisal Ahmed and others.</i>	<i>(in CP. 1321-K/20)</i>
<i>Khawar Masood Bhutt.</i>	<i>(in CP. 1322-K/20)</i>
<i>Arif Hashwani.</i>	<i>(in CP. 494-K/21)</i>
<i>Ghulam Asghar Khan.</i>	<i>(in CP. 495-K/21)</i>
<i>Muhammad Owais Iqbal.</i>	<i>(in CP. 496-K/21)</i>
<i>Waqar A. Malik.</i>	<i>(in CP. 497-K/21)</i>
<i>Farrukh K. Corporation.</i>	<i>(in CP. 498-K/21)</i>
<i>Spenta D. Kandwalla.</i>	<i>(in CP. 499-K/21)</i>
<i>Abdul Ghafoor Khatri.</i>	<i>(in CP. 500-K/21)</i>
<i>Nazakat Kazim.</i>	<i>(in CP. 501-K/21)</i>
<i>Muhammad Jawad.</i>	<i>(in CP. 502-K/21)</i>

Jawaid Shamim @ Junaid Shamim	(in CP. 503-K/21)
AYZ Abdullah.	(in CP. 504-K/21)
Deo Mal and others.	(in CP. 505-K/21)
Ghulam Nabi Qureshi.	(in CP. 506-K/21)
Faizullah A. Tapal (Late).	(in CP. 507-K/21)
Kamruddin Fakhruddin.	(in CP. 508-K/21)
Tanveer Ahmed.	(in CP. 509-K/21)
Waqar Ahmed.	(in CP. 510-K/21)
...	Respondents

For the Petitioner: Dr. Shah Nawaz, ASC (In all cases)  
Mr. Mazhar Ali B. Chohan, AOR.  
(In CP 894-K to 950-K, 952-K to 1007-K, 1009-K to 1052-K, 1057-K to 1144-K, 1146-K to 1151-K, 1153-K to 1196-K, 1203-K to 1230-K, 1233-K to 1244-K, 1257-K to 1267-K, 1305-K to 1306-K, 1309-K to 1313-K, 1315-K to 1317-K and 1320-K to 1322-K of 2020 and Civil Petition Nos. 494-K to 510-K of 2021)

For the Respondents: Barrister Abdur Rehman, ASC  
(In CP. 719-K/2020)

Mr. Ghulam Mustafa Lakhani, ASC  
(In CP 720-K and 995-K/2020)

For the Respondents: Not represented.  
(In remaining cases)

Date of Hearing: 28.12.2021.

### JUDGMENT

**Qazi Faez Isa, J.** These five hundred and eighty-one petitions seek leave to appeal the judgments authored by Mr. Justice Aqeel Ahmed Abbasi of a Division Bench of the High Court of Sindh at Karachi.

2. The respondents had challenged the Income Support Levy Act, 2013 (**'the Act'**) and the *Income Support Levy* sought to be recovered pursuant to the *Act*. Section 9 of the Finance Act, 2013<sup>1</sup> enacted the *Act* which is reproduced hereunder:

'9. **Income Support Levy Act 2013.** There is hereby imposed an Income Support Levy for the purposes hereinafter appearing:

AN  
ACT

*to provide for charge and collection of Income Support Levy*

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<sup>1</sup> Finance Act, 2013 (Act XXII of 2013) published in the Gazette of Pakistan, Extraordinary, Part I, 1 July 2013; also in PTD 2013 Statutes pages 389 to 440.

WHEREAS it is desirable to provide financial assistance and other social protection and safety net measures to economically distressed persons and families;

AND WHEREAS under the principles of policy as given in the Constitution of the Islamic Republic of Pakistan, the State is obliged to promote social and economic well-being of the people and to provide basic necessities of life;

AND WHEREAS it is expedient to provide for financial resources for running an income support fund for the economically distressed persons and their families through a Levy to be called Income Support Levy;

It is hereby enacted as follows:

**1. Short title, extent and commencement.**

(1) This Act may be called the Income Support Levy Act, 2013.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

**2. Definitions.**(1) In this Act, unless the context otherwise requires –

(a) “Levy” means the Income Support Levy leviable or payable under this Act;

(b) “net moveable wealth” means the amount by which the aggregate value of the moveable assets belonging to a person as declared in the wealth statement for the relevant tax year, is in excess of the aggregate value of all the liabilities owed by that person on the closing date of the tax year.

Explanation.-For the purpose of this clause,-

(i) where liability claimed relates wholly and exclusively to an immovable asset, it shall not be claimed and allowed while computing the net moveable wealth. However, where the liability claimed relates wholly and exclusively to a moveable asset, it shall be claimed and allowed as a straight deduction while computing net moveable wealth; and

(ii) where the gross wealth of a person, declared in the wealth statement includes both moveable and immovable assets and the nature of assets to which the liability relates is not determinable, the liability to be allowed while determining the net moveable wealth shall be calculated by the following formula:

$$(A / B) \times C$$

Where –



- A is the gross value of moveable assets;
- B is the gross value of both moveable and immoveable assets; and
- C is the gross value of debts owed;

(c) "Officer of Inland Revenue" means the Officer of Inland Revenue as defined under clause (38A) of section 2 of the Ordinance;

(d) "Ordinance" means the Income Tax Ordinance, 2001 (XLIX of 2001);

(e) "person" means an individual;

(f) "prescribed" means prescribed by the rules made under this Act;

(g) "tax year" means the tax year as defined in clause (68) of section 2 of the Ordinance; and

(h) "wealth statement" means a wealth statement required to be filed under section 116 of the Income Tax Ordinance, 2001.

(2) All other words and impressions used, but not defined herein, shall have the same meaning as is assigned to them under the Ordinance.

3. **Charge of Levy.**- Subject to the provisions contained in this Act, there shall be charged for every tax year commencing on and from tax year 2013 a Levy, in respect of value of net moveable assets held by a person on the last date of the tax year at the rate specified in section 9 and in the manner specified hereunder.

4. **Time and manner of payment of Levy.**- A person who is liable to pay the Levy under this Act shall pay the Levy along with wealth statement.

5. **Assessment of Levy.**- The Officer of Inland Revenue shall, by an order in writing, determine the Levy payable, and shall serve upon the person a notice of demand specifying the sum payable and the time within which it shall be paid and thereupon such sum shall be paid to such account and in such manner as may be prescribed, within the time specified in the notice.

6. **Default surcharge.**- Without prejudice to any liability under any other law for the time being in force, where a person fails to pay Levy as provided under section 4 or the levy so paid is less than the amount payable, he shall be liable to pay default surcharge at the rate of sixteen per cent per annum on the amount not paid or the amount by which the Levy paid falls short of the amount payable, calculated from the date it was payable to the date it is paid or the date of an order under section 5, whichever is earlier.

7. **Recovery of Levy.**- The provisions of the Ordinance shall, so far as may be practicable, apply to the collection of Levy under this Act as they apply to the collection of tax under the Ordinance.

8. **Appeals, revisions and rectifications.**- The provisions of the Ordinance shall, so far as may be practicable, apply to an appeal against, or revision or rectification of, an order under this Act as they apply to an appeal, revision or rectification under the Ordinance.

9. **Rate of Levy.**- The rate of levy payable under this Act shall be 0.5% of the net moveable wealth exceeding one million rupees.

10. **Power to make rules.**- The Federal Board of Revenue may, by notification in the official Gazette, make rules for carrying out the purposes of this Act.'

3. The very next year the *Act* which had imposed the *Income Support Levy* was repealed. The Finance Act, 2014<sup>2</sup> repealed the *Act*. The repealing section 10 of the Finance Act, 2014 is reproduced hereunder:

'10. **Repeal of Income Support Levy Act, 2013.**-  
The Income Support Levy Act, 2013 is hereby repealed.'

4. That since the petitioner was recovering the *Income Support Levy* for the period that the *Act* subsisted the respondents filed petitions challenging the constitutionality of the *Act*. The High Court decided the petitions filed by the respondents after the *Act* was repealed.

5. The learned Dr. Shah Nawaz represents the Commissioner Inland Revenue, who is the petitioner in all these petitions. He submits that the *Income Support Levy* constituted *taxation* as defined in Article 260(1) of the Constitution, which is reproduced hereunder:

' "taxation" includes the imposition of any tax or duty, whether general, local or special, and "tax" shall be construed accordingly;'

He stated that the *Income Support Levy* had all the characteristics of *taxation* and the nomenclature used to describe it was immaterial. He further submitted that since the *Act* constituted a *Money Bill*, as described in Article 73(2) of the Constitution of the Islamic Republic of Pakistan ('the

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<sup>2</sup> Finance Act, 2014 (Act IX of 2014) published in the Gazette of Pakistan, Extraordinary, Part I, 26 June 2014; also in PLD Federal Statutes pages 44 to 118 and in PTD 2014 Statutes pages 495 to 538.

**Constitution**'), it became law when it was passed by the National Assembly and received the President's assent. And, since the *Act* subsisted from 1 July 2013 to 30 June 2014 the *Income Support Levy* for this period is required to be paid by all those who were liable to pay it under the *Act*. However, the learned Judges of the High Court incorrectly held that the *Act* could not have been introduced as a *Money Bill*, and also incorrectly held that the *Income Support Levy* was not a *tax* or *taxation*, and then on the basis of these incorrect assumptions held that the *Act* was unconstitutional, submitted the learned counsel. He also relied on the following cases: *Sohail Jute Mills Ltd. v Federation of Pakistan*,<sup>3</sup> *Pakistan Industrial Development Corporation v Pakistan*,<sup>4</sup> *Elahi Cotton Mills Ltd. v Federation of Pakistan*,<sup>5</sup> *Nasir Ali v Pakistan*<sup>6</sup> and *Lotte Pakistan PTA Ltd. v Federation of Pakistan*.<sup>7</sup>

6. The learned Dr. Shah Nawaz stated that there were two categories of cases before the High Court, firstly, those in which proceedings for the recovery had not been initiated, and, secondly, where this had been done, and the High Court in respect of the latter category held that since there was no saving clause in the repealing law, the proceedings which had been initiated died a natural death with the repeal of the *Act*. In support of this contention, the learned counsel referred to the judgments of this Court in the cases of *Commissioner of Income Tax Peshawar v Islamic Investment Bank Ltd.*<sup>8</sup> and *Taza Khan v Ahmad Khan*<sup>9</sup> and to a judgment of a learned single Judge of the Lahore High Court in the case of *Tayyab Hussain Rizvi v Federation of Pakistan*.<sup>10</sup>

7. The learned counsel submitted that the learned Judges of the High Court committed another error by holding that the *Income Support Levy* was discriminatory in stating that it was made applicable only to taxpayers who file returns under section 116 of the Income Tax Ordinance, 2001 and had failed to appreciate that every person was required to submit a wealth return. Therefore, the observation made in the impugned judgment that those who do not file income tax returns are placed in an advantageous

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<sup>3</sup>PLD 1991 Supreme Court 329.

<sup>4</sup>1992 SCMR 891.

<sup>5</sup>1997 PTD 1555.

<sup>6</sup>2010 PTD 1924.

<sup>7</sup>2011 PTD 2229.

<sup>8</sup>2016 SCMR 816.

<sup>9</sup>1992 SCMR 1371.

<sup>10</sup> 2019 PTD 1414.

position, because they will not have to pay the *Income Support Levy*, was not correct, and reliance was placed on the judgment in the case of *Elahi Cotton Mills Ltd.*<sup>11</sup>

8. The learned Mr. Ghulam Mustafa Lakhani has filed *caveat* in two petitions (Civil Petitions for Leave to Appeal Nos. 720-K and 995-K of 2020) and the learned Mr. Abdur Rehman in one (Civil Petition for Leave to Appeal No. 719-K of 2020). They support the impugned judgment and state that it was comprehensive, well-reasoned, and met each and every point raised by the petitioner's learned counsel. They controverted the contention that the *Income Support Levy* constituted *taxation*, as defined in Article 260(1) of the Constitution. They submitted that the *Act* was enacted through the Finance Act, 2013 even though it did not have the ingredients of a *Money Bill* as mentioned in Article 73(2) of the Constitution. Therefore, if it was to be made law then it had to comply with the ordinary legislative procedure prescribed in Article 70 of the Constitution. However, by tabling the *Act* as a *Money Bill*, or as a purported component of a *Money Bill*, the Senate of Pakistan was bypassed. Ordinary legislation (which is not *Money Bill*), they submitted, must be sent to the Senate for voting, but this was not done. Therefore, the *Act* did not constitute law, and because it was not law it need not be complied with.

9. Another contention of the learned counsel representing the said respondents was that the stated purpose of the *Act* was to '*provide financial assistance and other social protection and safety net measures to economically distressed persons and families*,'<sup>12</sup> '*promoting social and economic well-being of the people and to provide basic necessities of life*'<sup>13</sup> and '*to provide for financial resources for running an income support fund for the economically distressed persons and their families*.'<sup>14</sup> However, neither the *Act* nor the *Income Support Levy Rules, 2013*<sup>15</sup> (**the Rules**) made pursuant to the *Act* had set up an income support fund nor mandated that the amounts collected pursuant to the *Income Support Levy* be separately kept for spending on the stated objectives of poverty alleviation.

10. We have heard the learned counsel, read the impugned judgment, the *Act*, the Rules, the cited precedents and the applicable provisions of the

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<sup>11</sup>1997 PTD 1555, p.1597.

<sup>12</sup>First Proviso of the Preamble of the Income Support Levy Act, 2013.

<sup>13</sup>Second Proviso of the Preamble of the Income Support Levy Act, 2013.

<sup>14</sup>Third Proviso of the Preamble of the Income Support Levy Act, 2013.

<sup>15</sup> S.R.O. 904(I)/2013, dated 8 October 2013, PTD 2013 Statutes pages 621 to 623.

Constitution. Article 70 through to Article 177 of the Constitution prescribes the *Legislative Procedure* to be followed to enact legislation. Except *Money Bills*, every proposed piece of legislation is introduced as a bill in either of the two Houses, that is, the National Assembly or the Senate. Once the bill is passed by the House in which it is introduced, it is transmitted to the other House for voting. However, a *Money Bill* can only originate in the National Assembly. A *Money Bill* also does not have to be transmitted to the Senate for voting. It was assumed that the *Act* was a *Money Bill*, or formed part of a *Money Bill*, and on this assumption it was not transmitted to the Senate after it was passed by the National Assembly. However, the impugned judgments held that the *Act* was not a *Money Bill*. Therefore, the first and foremost question to be determined is whether the *Act* was a *Money Bill*.

11. The Constitution defines what constitutes a *Money Bill* in Article 73(2) of the Constitution, which is reproduced hereunder:

'(2) For the purposes of this Chapter, a Bill or amendment shall be deemed to be a Money Bill if it contains provisions dealing with all or any of the following matters, namely:

- (a) the imposition, abolition, remission, alteration or regulation of any tax;
- (b) the borrowing of money, or the giving of any guarantee, by the Federal Government, or the amendment of the law relating to the financial obligations of that Government;
- (c) the custody of the Federal Consolidated Fund, the payment of moneys into, or the issue of moneys from, that Fund;
- (d) the imposition of a charge upon the Federal Consolidated Fund, or the abolition or alteration of any such charge;
- (e) the receipt of moneys on account of the Public Account of the Federation, the custody or issue of such moneys;
- (f) the audit of the accounts of the Federal Government or a Provincial Government; and
- (g) any matter incidental to any of the matters specified in the preceding paragraphs.'

Article 73(3) of the Constitution clarifies that:

'(3) A Bill shall not be deemed to be a Money Bill by reason only that it provides-

- (a) for the imposition or alteration of any fine or other pecuniary penalty, or for the demand or payment of a licence fee or a fee or charge for any service rendered; or
- (b) for the imposition, abolition, remission, alteration or regulation of any tax by any local authority or body for local purposes.'

12. We note that the *Act* itself did not state that the *Income Support Levy* was or constituted a *tax* or *taxation*. Leaving semantics aside, an examination of the *Act* makes it abundantly clear that it neither came within the definition of *tax* nor *taxation*. The *Act* was social legislation with the declared objective of poverty alleviation. Though a worthwhile objective, it did not bring the *Act* within the definition of a *Money Bill*.

13. That since the *Act* was not a *Money Bill* it had to be passed by both Houses, as provided by Article 70 of the Constitution, reproduced hereunder:

'70. (1) A Bill with respect to any matter in the Federal Legislative List may originate in either House and shall, if it is passed by the House in which it originated, be transmitted to the other House; and, if the Bill is passed without amendment by the other House also, it shall be presented to the President for assent.

(2) If a Bill transmitted to a House under clause (1) is passed with amendments it shall be sent back to the House in which it originated and if that House passes the Bill with those amendments it shall be presented to the President for assent.

(3) If a Bill transmitted to a House under clause (1) is rejected or is not passed within ninety days of its laying in the House or a Bill sent to a House under clause (2) with amendments is not passed by that House with such amendments, the Bill, at the request of the House in which it originated, shall be considered in a joint sitting and if passed by the votes of the majority of the members present and voting in the joint sitting it shall be presented to the President for assent.

(4) In this Article and the succeeding provisions of the Constitution, "Federal Legislative List" means the Federal Legislative List in the Fourth Schedule.'

Since the *Act* did not constitute a *Money Bill*, it had to be transmitted to the Senate to vote on the *Act*. But as this was not done the *Act* never became law. And, the petitioner could not take action pursuant to something (the *Act*) which was not law and nor was anyone liable thereunder.

14. The *Act* also suffered from other insurmountable constitutional shortcomings. In the absence of any legislative mechanism to secure the amounts collected as *Income Support Levy* for the stated objective of poverty alleviation, such amounts would be deposited and become part of the Federal Consolidated Fund ('**the Fund**'),<sup>16</sup> becoming indistinguishable from other monies therein. Monies which are set aside for particular purposes are referred to as *expenditure charged upon the Fund* and these are mentioned in Article 81, reproduced hereunder:

'81. The following expenditure shall be expenditure charged upon the Federal Consolidated Fund:-

- (a) the remuneration payable to the President and other expenditure relating to his office, and the remuneration payable to-
  - (i) the Judges of the Supreme Court and the Islamabad High Court;
  - (ii) the Chief Election Commissioner;
  - (iii) the Chairman and the Deputy Chairman;
  - (iv) the Speaker and the Deputy Speaker of the National Assembly;
  - (v) the Auditor-General;
- (b) the administrative expenses, including the remuneration payable to officers and servants, of the Supreme Court, the Islamabad High Court, the department of the Auditor-General, the Office of the Chief Election Commissioner and of the Election Commission and the Secretariats of the Senate and the National Assembly;
- (c) all debt charges for which the Federal Government is liable, including interest, sinking fund charges, the repayment or amortisation of capital, and other expenditure in connection with the raising of loans, and the service and

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<sup>16</sup>Article 78(1) of the Constitution of the Islamic Republic of Pakistan.

redemption of debt on the security of the Federal Consolidated Fund;

- (d) any sums required to satisfy any judgment, decree or award against Pakistan by any court or tribunal; and
- (e) any other sums declared by the Constitution or by Act of Majlis-e- Shoora (Parliament) to be so charged.'

The expenditure charged upon the Fund includes the remuneration of the President, Judges, Chief Election Commissioner, Chairman and Deputy Chairman of the Senate, Speaker and Deputy Speaker of the National Assembly and the Auditor-General for Pakistan and the administrative expenses of their respective offices. Undoubtedly, the object of charging the same on the Fund is to bolster their independence by also securing them financially. Clause (e) of Article 81 enables other sums also to be charged upon the Fund if either the Constitution or an Act of Parliament declares them to be so charged. But, as stated above, the *Act* did not declare that the amounts recovered pursuant to the *Act* were to be charged in any specific manner on the Fund. Resultantly, the amounts raised by the *Income Support Levy* would go into the Fund and would have to be distributed pursuant to the mechanism provided in the Constitution. Consequently, the stated objective of poverty alleviation, for which the *Act* was purportedly enacted, could not be achieved.

15. Monies in the Fund which do not constitute expenditure charged on the Fund are to be disbursed/distributed in terms of the recommendation of the National Finance Commission as per the mechanism provided for in Article 160 of the Constitution, which is reproduced hereunder:

'160(1) Within six months of the commencing day and thereafter at intervals not exceeding five years, the President shall constitute a National Finance Commission consisting of the Minister of Finance of the Federal Government, the Ministers of Finance of the Provincial Governments, and such other persons as may be appointed by the President after consultation with the Governors of the Provinces.

(2) It shall be the duty of the National Finance Commission to make recommendations to the President as to:

- (a) the distribution between the Federation and the Provinces of the net proceeds of the taxes mentioned in clause (3);



- (b) the making of grants-in-aid by the Federal Government to the Provincial Governments;
- (c) the exercise by the Federal Government and the Provincial Governments of the borrowing powers conferred by the Constitution; and
- (d) any other matter relating to finance referred to the Commission by the President.

(3) The taxes referred to in paragraph (a) of clause (2) are the following taxes raised under the authority of Majlis-e-Shoora (Parliament), namely:-

- (i) taxes on income, including corporation tax, but not including taxes on income consisting of remuneration paid out of the Federal Consolidated Fund;
- (ii) taxes on the sales and purchases of goods imported, exported, produced, manufactured or consumed;
- (iii) export duties on cotton, and such other export duties as may be specified by the President;
- (iv) such duties of excise as may be specified by the President; and
- (v) such other taxes as may be specified by the President.

(3A) The share of the Provinces in each Award of National Finance Commission shall not be less than the share given to the Provinces in the previous Award.

(3B) The Federal Finance Minister and Provincial Finance Ministers shall monitor the implementation of the Award biannually and lay their reports before both Houses of Majlis-e-Shoora (Parliament) and the Provincial Assemblies.

(4) As soon as may be after receiving the recommendations of the National Finance Commission, the President shall, by Order, specify, in accordance with the recommendations of the Commission under paragraph (a) of clause (2), the share of the net proceeds of the taxes mentioned in clause (3) which is to be allocated to each Province, and that share shall be paid to the Government of the Province concerned, and, notwithstanding the provision of Article 78 shall not form part of the Federal Consolidated Fund.

(5) The recommendations of the National Finance Commission, together with an explanatory memorandum as to the action taken thereon, shall be laid before both Houses and the Provincial Assemblies.

(6) At any time before an Order under clause (4) is made, the President may, by order, make such amendments or modification in the law relating to the distribution of revenues between the Federal Government and the Provincial Governments as he may deem necessary or expedient.

(7) The President may, by order, make grants-in-aid of the revenues of the Provinces in need of assistance and such grants shall be charged upon the Federal Consolidated Fund.'

The *Financial Procedure* mentioned in the Constitution<sup>17</sup> includes the maintenance of the Fund and how revenue is collected and distributed between the Federation and the Provinces.<sup>18</sup>

16. We have concluded that the *Act* did not constitute a *Money Bill* and had to be transmitted to the Senate for voting, failing which it could not have become a law. We have also observed that the stated objective of alleviating poverty and setting up an income support fund could not be achieved, because the amounts recovered as *Income Support Levy* would go into the Fund, and would be distributed in terms of the applicable constitutional provision. Thus, the *Act* would not achieve its stated objective. We need not attend to the precedents cited by the petitioner's learned counsel and to his other contentions, which would have required attention if we had upheld the *Act* to be a valid piece of legislation.

17. The Finance Act, 2013 (which incorporated the *Act*) originated in the National Assembly, and as it was assumed to be a *Money Bill*, it was transmitted to the Senate of Pakistan as provided for in Article 73(1) of the Constitution, reproduced hereunder:

'73. (1) Notwithstanding anything contained in Article 70, a Money Bill shall originate in the National Assembly:

Provided that simultaneously when a Money Bill, including the Finance Bill containing the Annual Budget Statement, is presented in the National Assembly, a copy thereof shall be transmitted to the Senate which may, within fourteen days, make recommendations thereon to the National Assembly.'

The transmission to the Senate of the *Act* was not for purposes of voting on it but only to seek the Senate's recommendations in terms of

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<sup>17</sup>Articles 78 to 88 of the Constitution of the Islamic Republic of Pakistan.

<sup>18</sup>Article 160 of the Constitution of the Islamic Republic of Pakistan.

Article 73(1) of the Constitution. The Senate made the following recommendations:

‘The Senate recommends to the National Assembly that all those sections and clauses included in the Finance Bill, 2013 that are not within under the purview of a Money Bill should be dropped.’<sup>19</sup>

‘The Senate recommends to the National Assembly Income support levy should either be withdrawn or amended as a tax, so that revenues collected to go to the Federal Divisible pool. So that the provinces get their due share.’<sup>20</sup>

The Senate was cognizant that the proposed legislation (the *Act*) was not a *Money Bill*. The concerns of the Senate were not heeded and its recommendations disregarded. However, after the *Act* had been enacted (through the Finance Act, 2013), realisation dawned that the concerns expressed by the Senate were legitimate, because the Finance Minister proposed the repeal of the *Act*.<sup>21</sup> And, did so without recommending the incorporation of a saving clause with regard to actions already taken or to be taken pursuant to the *Act* during its subsistence.

18. The *Act* was repealed by the Finance Act, 2014, which did not retain a saving section with regard to the actions taken under the *Act* or those which were proposed to be taken in respect of the period that the *Act* subsisted. This should have brought the matter to an end. However, the petitioner unnecessarily persevered and sought the purported recovery of the *Income Support Levy* allegedly incurred under the *Act* before its repeal, and issued hundreds of notices. This in turn compelled the respondents to file hundreds of petitions before the High Court. The petitions were allowed. But still the petitioner did not relent and filed hundreds of petitions before this Court challenging the judgments of the High Court, even though the impugned judgments had considered the constitutional provisions, and after a comprehensive determination had held that the *Act* was enacted in contravention of the Constitution.

19. We may observe that the Finance Act, 2013, which enacted the Income Support Levy Act, 2013, did so by sheathing the *Act* within the Finance Act, 2013. This was a most novel method of enacting legislation. The Constitution prescribes the *Legislative Procedure* to be employed. It is

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<sup>19</sup> Senate of Pakistan’s recommendation number 109.

<sup>20</sup> Senate of Pakistan’s recommendation number 110.

<sup>21</sup> Budget Speech 2014-15 delivered by the Finance Minister in the National Assembly.

best not to resort to unconventional devices in enacting legislation, as these invariably are against public interest. Adopting this unusual method would suggest that those who had introduced the *Act* themselves had reservations that it constituted a *Money Bill*. The *Legislative Procedure* set out in the Constitution must be abided by. The legislative procedure to enact a *Money Bill* is different from the procedure with regard to ordinary legislation. Non-money ordinary legislation is introduced in the National Assembly or in the Senate, and after its approval by the House in which it was introduced, it is sent to the other House which may pass it or propose amendments to it. If amendments are proposed the bill is sent to the House in which it originated and if it accepts the proposed amendments it sends it for the assent of the President.<sup>22</sup> However, if the bill is rejected or not passed within ninety days, or sent to the other House under clause (2) of Article 70 with amendments which are not passed by that House, then if the House in which the bill originated so requests, it shall be considered in a *joint sitting* of both Houses. Resorting to a *joint sitting* of both Houses can be only done after going through the steps prescribed in Article 70 of the Constitution, and if this is done and the bill is passed by the votes of the majority of members present and voting in the joint sitting, it shall be presented to the President for assent.

20. There is also another way to enact legislation. The President and provincial governors may promulgate *ordinances*, but their power to promulgate ordinances is circumscribed by the Constitution. The President may only promulgate an ordinance<sup>23</sup> in respect of (1) any matter in the Federal Legislative List,<sup>24</sup> (2) when neither the Senate nor the National Assembly is in session, and (3) can only do so when '*circumstances exist which render it necessary to take immediate action.*' And, provincial governors may promulgate an ordinance<sup>25</sup> in respect of (1) any matter which is not mentioned in the Federal Legislative List, (2) when the concerned Provincial Assembly is not in session, and (3) can only do so when '*circumstances exist which render it necessary to take immediate action.*' In the absence of even one of the stated preconditions neither the President nor the governors can promulgate ordinances. Ordinances may

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<sup>22</sup>Article 70(2) of the Constitution of the Islamic Republic of Pakistan.

<sup>23</sup> Article 89(1) of the Constitution of the Islamic Republic of Pakistan.

<sup>24</sup> Article 70(4) and the Fourth Schedule to the Constitution of the Islamic Republic of Pakistan.

<sup>25</sup> Article 128(1) of the Constitution of the Islamic Republic of Pakistan.

only be promulgated in respect of emergent matters because this alone is what the Constitution permits. However, since an ordinance expires after a few months,<sup>26</sup> unless it is earlier set aside, an ordinance should avoid creating long term rights or liabilities, because on its expiry/repeal it may leave behind an imbroglio.

21. The very first Article of the Constitution states that '*Pakistan shall be a Federal Republic*.'<sup>27</sup> The territories of this Federal Republic are the provinces of Balochistan, Khyber Pakhtunkhwa, Punjab, Sindh and the Islamabad Capital Territory,<sup>28</sup> and it is these parts which make up the whole. And, the Federal Republic - the Islamic Republic of Pakistan is a representative democracy where the people act through their elected representatives.<sup>29</sup> The directly elected representatives of the people are the members of the National Assembly and of the four provincial assemblies. The members of the Senate are in turn elected by those who the people had elected. The framers of the Constitution gave equal representation in the Senate to each province. This balance was struck in the aftermath of the break-up of Pakistan.<sup>30</sup> The Constitution was made with remarkable unanimity<sup>31</sup> by the elected representatives of the peoples of Pakistan after the 1971 debacle. Therefore, it is all the more imperative to ensure that the rights of the peoples of the four provinces are not trespassed or curtailed by sidestepping the Senate in enacting (non *Money Bill*) legislation.

22. Federal legislation is made for the entire country, but the Senate was kept away from voting on the *Act* which was wrapped in the Finance Act, 2013, and where it evidently did not belong. Laws are made for the people. Therefore, their participation through their representatives in the making of laws is not only essential but a stipulated constitutional requirement. It is fair to state that when people through their elected representatives are involved in lawmaking, then such laws are wholeheartedly accepted. Representative democracy helps to unite the people, engenders goodwill, and empowers them. When the people are involved in governance, this strengthens the Federation. A concomitant to enacting good legislation is to

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<sup>26</sup> Ordinances promulgated by the President expire after one hundred and twenty days under Article 89(2)(a)(i) and ordinances promulgated by governors after a period of ninety days under Article 128(2)(a) of the Constitution of the Islamic Republic of Pakistan.

<sup>27</sup> Article 1(1) of the Constitution of the Islamic Republic of Pakistan.

<sup>28</sup> Article 1(2) of the Constitution of the Islamic Republic of Pakistan.

<sup>29</sup> Preamble/Objectives Resolution which is a '*substantive part of the Constitution*' as provided in Article 2A of the Constitution of the Islamic Republic of Pakistan.

<sup>30</sup> East Pakistan broke away and is now an independent country, Bangladesh.

<sup>31</sup> It was unanimously affirmed, and there was no negative vote; four members abstained.

act carefully, with due deliberation, and by strictly adhering to the *Legislative Procedure* stipulated in the Constitution.

23. We may conclude by stating that each and every word of the Constitution, and the methodologies and procedures prescribed therein, must be strictly adhered to. When this is done it dissipates misgivings and mistrust, and steers away from pitfalls. This also avoids wastage of time, money and effort, as witnessed in this case. History is testament to the fact that whenever the Constitution is violated it disrespects the people for whom it was made. Constitutional transgressions invariably have disastrous ramifications which, as we have learnt to our peril, undermine democracy and national unity.

24. Therefore, for the foregoing reasons, leave to appeal is declined and consequently, these petitions are dismissed but with no order as to cost as these were the first cases of their kind before this Court.

Judge

Judge

Karachi:  
28.12.2021  
Approved for Reporting  
(Amjad PS)