IN THE SUPREME COURT OF PAKISTAN

(Appellate Jurisdiction)

PRESENT:

MR. JUSTICE SAJJAD ALI SHAH

MR. JUSTICE MUHAMMAD ALI MAZHAR

CIVIL PETITION No. 342-K OF 2020

(Against the judgment dated 03.03.2020 passed by Federal Service Tribunal, Islamabad (Karachi Bench) in Appeal No.85 (K) CS/2019).

The Postmaster General Sindh Province, Karachi & Others ...Petitioner

VERSUS

Syed Farhan

...Respondent

For the Petitioner: Mr. Nishat Warsi, DAG

Mr. Rahat Ali, Assistant Superintendent

For Respondent: Mr. Sanaullah Noor Ghouri, ASC

Mr. Ghulam Rasool Mangi, AOR

Date of Hearing: 18.02.2022

JUDGMENT

MUHAMMAD ALI MAZHAR, J. This Civil Petition for leave to appeal is directed against the judgment passed by the Federal Service Tribunal, Islamabad (Karachi Bench) on 03.03.2020 in the Service Appeal No.85 (K) CS/2019, whereby the Service Appeal was partially allowed by converting the major punishment of removal from service into a minor penalty of withholding of promotion for a period of one year and the petitioner was directed to restore the respondent in service from the date of his removal with back benefits.

2. The short and snappy chronicles of this Civil Petition are as under:-

The respondent (Junior Accountant) was transferred to GPO Karachi on 20.08.2013 where he served up to 04.11.2015. During post audit of postal pension, a misappropriation of Rs.39,63,832/- was detected. The Postmaster General Karachi constituted a three member committee to

probe. The past work verification committee also submitted its report and intimated actual loss to the tune of Rs.42,40,000/-. The disciplinary action was initiated against the respondent as well as some other officials. The Inquiry Officer in his report found the respondent guilty. The Authorized Officer provided an opportunity of personal hearing to the respondent and forwarded the matter to the competent Authority. Ultimately, the respondent was removed from service on 11.1.2019, thereafter, he filed a departmental appeal which was also rejected.

- 3. The learned counsel for the petitioners argued that the learned Tribunal only relied on the inculpatory statement of Muhammad Amin Khan (main accused/clerk) but failed to consider that, due to the negligence of the respondent, the government exchequer had sustained severe losses. The respondent was In Charge in the pension branch but he failed to carry out his legitimate duties as prescribed in Section 2 (vii) & (xxi) of Appendix 27 of the Post Office Manual Volume-IV. He further argued that there was no justification for converting the punishment of removal from service by the learned Tribunal into a minor penalty of withholding of promotion for a period of one year. Being in charge, the case of the respondent was distinguishable from that of other delinquents when the Tribunal itself found the respondent negligent in his duties. It was further contended that, being Junior Accountant, the respondent was responsible to check and verify the documents before payment but he failed to supervise the work of Muhammad Amin Khan.
- 4. The learned counsel for the respondent argued that the main accused Muhammad Amin Khan was sent for trial by the Postal Department in FIR No.10/2015, lodged at Police Station, FIA Karachi under Sections 409, 420, 457, 467, 468, 471, 447-A, 109 & 34 of the Pakistan Penal Code, read with Section 5 (2) of the Prevention of Corruption Act, 1947. The Court of Special Judge Central No.I, Anti-Corruption, in Case No.11/2015, convicted Muhammad Amin Khan who admitted his guilt before the department during the course of inquiry and also deposited misappropriated amount of Rs.42,40,000/- in installments. Consequently, the main accused Muhammad Amin Khan was sentenced to R.I. for three years & fine of Rs.50,000/- and in default to undergo further S.I. for six months. His confession is also evident from his self-written application to the Chief Post Master General, Karachi GPO dated 09.06.2015. The learned counsel

conceded that the case of respondent was of negligence hence, the learned Service Tribunal has rightly imposed minor penalty for withholding of promotion for a period of one year and the respondent has accepted the judgment and did not challenge it further in this Court.

- 5. Heard the arguments and perused the record. In fact, the main reason for conversion or modification of major penalty imposed by the department upon the respondent was that the respondent was not found involved in any misappropriation or fund, but he was found inefficient and negligent in his duties. The relevant portion of the judgment passed by the learned Federal Service Tribunal is reproduced as under:-
 - 6. We have gone through the record as referred to by the respective counsel and came to the considered opinion that the appellant has been found inefficient in performing his duties as required under the Rules inasmuch as had he performed his duties as prescribed under the Rules; the alleged offence of misappropriation of government money could have easily been anticipated. [Emphasis supplied] Although we could not find his direct involvement in the alleged misappropriation of amount nor any evidence was brought on record in this regard. We have also perused the statement dated 03.06.2015 of Assistant Mr. Amin that was found inculpatory in nature and therefore is admissible to be trusted inasmuch as Mr. Amin while admitting commission of said offence stated that the appellant and another official were not involved in it. In this view of the matter, we are also of the opinion that the impugned penalty is not proportionate to the overt acts committed by the appellant as discussed above. [Emphasis supplied] The contention with regard to the issuance of charge sheet beyond one month, we are of the view that letter of Postmaster referred to by the appellant are related to the Provincial Labour Court, therefrom, it is not applicable to the case in hand.
 - 7. Consequently, we partially allow the appeal by converting the impugned order of <u>removal from service into a minor penalty of withholding of promotion for a period of one year. [Emphasis supplied]</u> The respondents are directed to restore the appellant in service from the date of his removal with all back benefits.
- 6. The scrutiny of inquiry record divulges that the respondent was performing his duties as Junior-Accountant (Pension Branch), Karachi GPO. The Charge Sheet was issued on the allegation of misconduct, inefficiency and misappropriation of government money. According to the Posting Order dated 16.09.2013, the Chief Postmaster, Karachi transferred and posted Muhammad Amin Khan from Customer Care to the Pension Branch and directed him to report to the Junior Accountant Pension (respondent) with immediate effect which direction shows that the Junior Accountant

was his In Charge in the Pension Branch Karachi GPO. The inquiry committee in its report concluded that the purpose of posting the Junior Accountant was to keep vigilant eye but he failed to perform his duties of overall supervision satisfactorily. Though the main accused, Muhammad Amin Khan, confessed his guilt during the inquiry, with further statement that no other official was involved but the inquiry officer found that the present respondent had miserably failed to perform his legitimate duties being Junior Accountant of the branch and due to his non-observance of the prescribed procedure and Rules, the department sustained huge losses. He was responsible for checking whether the daily cash handling from the treasury branch to the pension branch was being made correctly as per pension vouchers, which he failed to do. It was further observed that the daily schedule compiled by the main accused Muhammad Amin Khan was to be checked by the respondent being overall In Charge of the branch, with further responsibility to examine, reconcile and verify pension payment vouchers but the said daily pension payment vouchers were never examined, reconciled or verified by him. It is undoubtedly depicted from the Removal from Service Order that the respondent failed discharge his duty and was found guilty of contributory negligence, whereas in the Appellate Order, it was held that the respondent being Junior Accountant failed to perform his legitimate duties effectively as prescribed in Appendix 27 of Post Office Manual Volume-IV and left room for Muhammad Amin Khan to commit fraud, therefore his appeal was rejected.

7. In general and conventional astuteness, the duty of Accounts Officer or Junior Accounts Officer is to keep accurate chronicles of incoming and outgoing payments for proper maintenance and supervision of the financial data and records. As a routine feature of his duties, he ought to monitor accounts vigilantly for ensuring efficient and swift financial operations. He must be cautious and sharp-eyed which would obviously lend a hand to avoid any instance of bungling in the accounts and misappropriation of funds or public money by any subordinate staff. He should be deeply involved with meaningful control and supervision of accounts with its well-timed reconciliation for tracking actual financial affairs including payment

process, archiving of relevant documents such as vouchers, invoices and supporting documents together with timely updating of each transaction and bank account reconciliations on regular basis. According to **Post Office Manual, Volume IV, Appendix No. 27,** the duties of the Junior, Senior Accountant as well as the duties of In Charge Accounts Branch have been prescribed as follows:-

Duties Prescribed for Junior/Senior Accountant In charge of Accounts Branch in the Post Office.

Before Independence, Time Scale Clerks/Sorters on passing a departmental test were employed as Postal Accountants in Post Offices. The more important duties relating to accounts were, therefore, assigned to the Postmaster in charge personally. After independence with the expansion in Postal Services, not only the number of Post Offices has increased considerably but the accounts cadre has also expanded, resulting in creation of posts of Junior and Senior Accountants In charge of Accounts branch in large Head Offices. Accordingly, it has been decided to assign the following duties to Junior or Senior Accountants who are In Charge of Accounts Branch of Head Post Offices.

- 2. The Junior/Senior Accountant In Charge of Accounts Branch in the Post Office will be responsible for :-
- (i) writing up of Head Office cash book (ACG-4). The balance sheet will however, be written by the Postmaster or Deputy Postmaster as the case may be,
- (ii) Preparation and checking of pay bills and acquittance rolls of the establishment within the accounts jurisdiction of the head office and putting them up to the Postmaster for his signature. In a head Office where Senior Accountant is In Charge of Accounts Branch, pay bills and acquittance rolls will be signed by him instead of the Postmaster;

maintenance of contingent expenditures register, preparation of contingent bill and timely submission of monthly not-payable contingent bill to the Head of the Circle for countersignature and abstract contingent bill to the Director of Accounts;

maintenance and proper upkeep of register of losses, recoverable advances and retrenchment in form ACG-60;

maintenance of register of attachment orders issued by Courts, recovery of amount attached, remittance of amount to Court concerned and submission of monthly statement in form Pa-32 to the Head of the Circle;

- (iii) correctness and timely submission of accounts returns relating to accounts branch to the Director of Accounts and other concerned offices;
- (iv) preparation of consolidated Treasury and Postal receipts, and verification thereof from the Treasury Officer/District Accounts Officer concerned;
- (v) comparison of head office cash book with schedules of receipts and payment;
- (vi) comparison of head office cash book with treasury pass book;

- (vii) comparison of the head office summary with schedules of receipts and payments and checking thereof, respectively;
- (viii) examining of acquittance rolls and preparation of memo of undisbursed pay and allowance;
- (ix) Preparation of memo of disbursement of pay and T.A. and its timely submission to the Postmaster General for counter signature;
- (x) maintaining of service books, service rolls and leave accounts and attestation of entries therein and their safe custody;
- (xi) recording of certificates of annual verification of services in service book/rolls:
- (xii) furnishing of leave admissibility certificates;
- (xiii) arranging re-attestation of descriptive particulars on the first page of service books/rolls after every five years.
- (xiv) maintaining of Security/Fidelity Guarantee Bonds of the staff within the accounts jurisdiction of the head office and their timely renewal as prescribed in Chapter V of Post Office Manual, Volume-II;
- (xv) maintenance of the register of sanctioned establishment;
- (xvi) preparation of Budget Estimates, Revised Estimates and Final Grant and their timely submission to Head of the Circle;

maintenance of Budget allotment and expenditure register under each detailed head and submission of monthly expenditure statement to the Head of the Circle and the Director of Accounts.

- (xvii) preparation of monthly revenue statement and its timely submission to the Head of the Circle;
- (xviii) dealing with objections raised by the Director of Accounts or Director-General, Audit;
- (xix) fixation of pay of staff within the accounts jurisdiction of the head office and verification thereof from the Director of Accounts:
- (xx) maintaining of records in respect of GPF subscriptions made and loans taken by officials in Basic Pay Scale 1 and 2;
- (xxi) maintaining of Pension Payment Orders of Post Office and PTCL and other pensioners and preparation of requisite schedules of payment;
- (xxii) checking at least once a month Savings Bank and Money Orders Journals of any date with a view to verify their correctness; and
- (xxiii) checking register of cheques at least twice a month to ensure that all cheques received in postal transactions are duly entered in the register and remitted to Treasury promptly. To see that cheques sent to Treasury were duly acknowledged and their clearance intimated to the concerned Post Office.
- (xxiv) Endorsing of Pay Orders on the vouchers bills presented for payment before their submission to Treasury.
- Note 1.Postmaster will be over-all incharge of the administration and general supervision of the Unit including the accounts branch.

Note 2. In addition to the above duties, the Postmaster can assign any other duty to the Junior/Senior Accountant incharge relating to accounts matter.

Note 3. Senior/Junior Accountant incharge of Accounts Branch may assign the job of writing up of the head office cash book to any of his subordinates subject to the condition that over-all respondibility will rest with him.

[Authority: Director General Pakistan Post Office, Circular No. 14 dated 16th May, 1983.]

8. Undoubtedly under Section 5 of the Service Tribunal Act 1973, the powers of Tribunal are enlightened and articulated which lay down that the Tribunal may, on appeal, confirm, set aside, vary or modify the order appealed against and for the purpose of deciding any appeal, be deemed to be a Civil Court and shall have the same powers as are vested in such Court under the Code of Civil Procedure, 1908 (Act V of 1908), including the powers of a) enforcing the attendance of any person and examining him on oath; (b) compelling the production of documents; (c) issuing Commission for the examination of witnesses and documents. In the case of Central Board of Revenue through Chairman/Secretary, Revenue Division, Islamabad. Vs Shafiq Muhammad and another (2008 SCMR 1666), this court held that the careful examination of this provision would show that the only limitation on the power of the Service Tribunal is to satisfy the test of reasonableness. The law authorizes the Tribunal to make a decision on the question of penalty awarded to a civil servant by the departmental authority and substitute the quantum of punishment in an appropriate manner in a suitable case in its discretion within the statutory command and it is settled law that a judicial power exercised in discretionary jurisdiction, is not supposed to be interfered with by a higher judicial forum for collateral consequence in its discretion. It was further held that that the Tribunal has to follow the limitations and restrictions of law in its exercise of discretion in a manner which may not offend the spirit of law. The concept of discretion in judicial power is to advance the cause of justice and exercise of this power in a judicious manner in the aid of justice, and not to perpetuate injustice, whereas the executive authorities have different considerations for exercise of such power. In the case of Chairman Dr. A.Q. Khan, Research Laboratories and

another Vs Malik Muhammad Hamid Ullah Khan (2010 SCMR 302), it was held by this Court that the Courts/Tribunals seized with the matter are required to pass orders strictly within the parameters of the Constitution and the law and the rules, and have no jurisdiction to grant arbitrary relief in favour of any person.

9. We have also flicked through and surveyed some other precedents in which this Court focused on the philosophy of quantum of sentence or penalty in the civil servants service structure in the case of negligent, reckless and or inefficient conduct in the line of duty deserving minor punishments. In the case of Auditor-General of Pakistan and others. Vs Muhammad Ali and others (2006 SCMR 60), the Deputy Attorney-General contended that Tribunal having come to the conclusion that respondents were guilty of the charge of inefficiency and negligence was not justified in converting the major penalty of removal from service and compulsory retirement into the reduction of time scale by three stages but this Court expressed the view that the Tribunal, having taken into consideration the nature of charge, coupled with the fact that there was no allegation of wrongful gain through fraud, misappropriation or embezzlement formed an opinion that punishment of removal and compulsory retirement from service in the circumstances of the case was harsh and reduced the penalty. This Court held that the element of bad faith and willfulness may bring an act of negligence within the purview of misconduct but lack of proper care and vigilance may not always be willful to make it a case of grave negligence inviting severe punishment. The philosophy of punishment is based on the concept of retribution, which may be either through the method of deterrence or reformation. The purpose of deterrent punishment is not only to maintain balance with the gravity of wrong done by a person but also to make an example for others as a preventive measure for reformation of the society, whereas the concept of minor punishment in the law is to make an attempt to reform the individual wrong doer. In service matters, the extreme penalty for minor acts depriving a person from right of earning would definitely defeat the reformatory concept of punishment in

administration of justice. Whereas in the case of Secretary, Ministry of Finance and another Vs Kazim Raza (2008 PSC 977), the respondent was working as National Savings Officer cum Inspector who conducted audit of the accounts but failed to detect the irregularities due to which fraud and misappropriation took place. The respondent was found negligent and major punishment of compulsory retirement from service was imposed upon him but it was found harsh and the Tribunal converted the same into reduction in the rank. While upholding the judgment of learned Tribunal, this Court, reiterated the dictum laid down in the case of Muhammad Ali (2006 SCMR 60) and held that the purpose of deterrent punishment is not only to maintain balance with the gravity of wrong done by a person but also to make an example for others as a preventive measure for reformation of the society, whereas the concept of minor punishment in the law is to make an attempt to reform the individual wrong doer. Similarly, in the case of Secretary, Government of Punjab and others Vs Khalid Hussain Hamdani and 2 others (2013 SCMR 817), this Court held that the award of appropriate punishment under the law is primarily the function of the concerned administrative authority and the role of the Tribunal/Court is rather secondary. The Court ordinarily would not substitute its own finding with that of the said authority unless the latter's opinion is unreasonable or is based on irrelevant or extraneous considerations or is against the law declared. It was further held that the law provides for more than one kind of punishments keeping in view the object of such penal provisions and the gravity of the charge in a case. Conceptually punishment to a delinquent public servant is premised on the concept of retribution, deterrence or reformation. In awarding punishments, the Competent Authority has to keep in mind the underlying object of law and the severity of the misconduct. In the case of Muslim Commercial Bank vs. Shamsul Aulia (2007 PSC 1866), the Labour Appellate Tribunal concluded that the Bank was successful in establishing the charge of willful negligence against the respondent but instead of proposing even a minor penalty commensurate with the nature of charge, dismissed the appeal and affirmed the order

of Labour Court. The Court reached the considered opinion that minor penalty of stoppage of two increments for a period of two years, would be sufficient to meet the ends of justice and converted the petition into appeal and modified the judgment of the Tribunal with the directions that that respondent shall undergo the penalty of the stoppage of two increments for two years without accumulative effect.

10. We have looked over the aforesaid dictums laid down by this Court and for the purpose of clarity of facts discovered that in case of Khalid Hussain Hamdani (2013 SCMR 817), minor penalty was recommended by the Inquiry Officer under PEEDA Act, 2006 which was not accepted by the competent authority and imposed the major penalty. While in the case of Muhammad Ali (2006 SCMR 60) the Inquiry Officer found the employee guilty of charge of inefficiency and negligence under E&D Rules, 1973. Whereas in the case of Kazim Raza (2008 PSC 1977), the employee during audit process failed to detect the irregularities. This Court observed if he had been vigilant and had probed the record deeply, the fraud would have been unearthed. He was found negligent in his duties under the provisions of Removal from Service (Special Powers) Ordinance 2000. The learned counsel for the respondent cited the judgment dated 28.12.2021, passed by this Court in Civil Appeal No.3-K/2021 (Federation of Pakistan & others versus Muhammad Farhan) related to same scam in which too the inquiry was conducted against pension clerk Muhammad Farhan but it is quite distinguishable to the facts and circumstances of the case of the present respondent. In paragraph 5 of the said judgment, this Bench while reviewing and appraising the findings of the inquiry report, noted that the In charge failed to check and reconcile the cash disbursement and its entries in the daily/monthly schedules which were prepared by Muhammad Amin Khan (main accused).

11. The expression "negligence" in fact connotes a dearth of attentiveness and alertness or disdain for duty. The genus of accountability and responsibility differentiates and augments an act of gross negligence to a high intensity rather than an act of ordinary negligence. To establish gross negligence, the act or

omission must be of a worsened genre whereas ordinary negligence amounts to an act of inadvertence or failure of taking on the watchfulness and cautiousness which by and large a sensible and mindful person would bring into play under the peculiar set of circumstances. In unison, recklessness is a mental state or state of mind which is adjudged both subjectively and objectively. Gross negligence or recklessness in performing the designated or assigned duty are both flagrant acts of negligence and tantamount to misconduct which is of course subject to realizing and understanding the gravity and seriousness of the allegations of misconduct complained of. Sometimes a little or minor mistake or negligence or inefficiency may cause serious disaster devastation and have severe ramifications. So, while declaring or weighing any act of negligence or inefficacy vis-à-vis the penalty imposed by the management, either major or minor, and before the conversion of the sentence, the Service Tribunal is bound to revisit the entire evidence available on record with the inquiry findings and report and, if conversion is required in the interest of justice, then it should be with due weightage, commensurate and proportionate to the gravity of charges negligence/inefficiency and not on the basis of an uncontrolled or unbridled exercise of discretionary powers of the Tribunal without any raison d'être.

12. In some Service matters, (as elaborated in paragraph No.9 of this judgment) this Court has deliberated and dwelled on the philosophy of punishment which is based on the principle and doctrine of retribution (punishment inflicted on someone as vengeance for a wrong or criminal act) as deterrence and put side by side to the concept of reformation or rehabilitation. In particular, the nucleus of the dictums laid down by this Court is that in service matters, the extreme penalty for minor acts depriving a person from right of earning would definitely defeat the reformatory concept of punishment in administration of justice. In the book "Philosophy of Punishment" (U.S Department of Justice, https://www.ojp.gov), ten essays contributed by different authors have set forth the different rationales for justifying the institution of punishment. According to the gist of articulation set down by

the authors, two ostensibly opposed rationales, retributivism and utilitarianism have emerged. In the retributivist view, punishment is inherently justified in the act of breaking the law. In the utilitarian view, punishment should produce socially desirable consequences such as deterring others from committing crime and reforming criminals. In line with Stanford Encyclopedia of Philosophy- Sub: Legal Punishments (Ref:https://plato.stanford.edu/entries/legal-punishment), the have distinguished positive and negative forms of retributivism. Positive retributivism holds that an offender's desert provides a reason in favour of punishment, essentially, the state should punish those found guilty of criminal offences to the extent that they deserve, because they deserve it. Penal desert constitutes not just a necessity, but sufficient reason for punishment (only in principle, however, since there are good reasons to do with the costs, both material and moral, of punishment why we should not even try to punish all the guilty). Negative retributivism, by contrast, provides not a positive reason to punish, but rather a constraint on punishment; punishment should be imposed only on those who deserve it and only in proportion with their desert. Because negative retributivism represents only a constraining principle, not a positive reason to punish, it has been employed in mixed accounts of punishment, various which endorse punishment for consequentialist reasons but only insofar as the punishment is no more than is deserved.

13. No doubt the philosophy of punishment is based on the concept of retribution. The purpose of deterrent punishment is not only to maintain balance with the gravity of wrong done by a person but also to make an example for others as a preventive measure for reformation of the society and the extreme penalty for minor acts would defeat the reformatory concept of punishment in administration of justice but at the same time we cannot lose sight of a ground reality that, in the case in hand, the respondent was found guilty of failing to perform his acute and crucial responsibility of checking and supervision by and large as In Charge, though he was not found directly quilty misappropriation or embezzlement of pension fund for his own

benefit on the contrary, the main accused was convicted by the Court and also repaid the misappropriated amount to the department. Nevertheless, the award of punishment under the law is predominantly the function of the competent authority and the role of the Tribunal or Court is secondary unless it is found unreasonable or against the law. So in all fairness and reasonableness, if in the conscience of learned Tribunal, the punishment of removal from service was not appropriate or was harsh, then the conversion of punishment into a minor penalty of withholding of promotion only for a period of one year was also not judicious or commensurate to the quantum or volume of negligent and inefficient acts committed by the respondent. In our view, in such like cases where public money and its embezzlement is involved or at stake, the responsible persons cannot be let free or exonerated with low degree of minor penalty, so while converting the major penalty of removal from service, compulsory retirement or dismissal from service into minor penalty classified catalogued in E&D or any other Law or Rules, it was an onerous obligation of the learned Service Tribunal to exercise its jurisdiction of conversion of punishment with proper application of mind which obviously connotes and necessitates that the quantum of punishment be proportionate and complementary to the charge of misconduct even for the minor act of negligence and inefficiency committed by the delinquent in his duties so the punishment even in the minor category as well should also be of such kind without clean slate which may create at least some deterrence for the delinquent and other employees to be more vigilant and attentive to their duties in future rather than performing the tasks with callous attitude which is highly prejudicial and detrimental to the effective functioning and performance of the department. So in our considerate view, the conversion of sentence of removal of service by the Tribunal into penalty of withholding of promotion for a period of one year only was neither sufficient nor justified or levelheaded. The respondent had failed to perform and fulfill his duties in accordance with the job description of Junior Accountant as prescribed in Post Office Manual, Volume IV, Appendix No. 27. The learned Tribunal itself found the respondent inefficient in performing his duties as required under the Rules and further held C.P.No.342-K/2020

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that, had he performed his duties as prescribed under the Rules, the alleged offence of misappropriation of government money could have easily been anticipated but, despite these findings, the learned Tribunal converted the major penalty into a much lesser penalty.

14. As a result of above discussion, this Civil Petition is converted into Civil Appeal and penalty of withholding of promotion for a period of one year is modified and converted into penalty of withholding of promotion for a period of three years without accumulative effect. The Civil Appeal is disposed of accordingly.

Judge

Judge

Announced in open Court On 13.5.2022 at Islamabad Khalid Approved for reporting.

Judge