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FORTNIGHTLY CASE LAW BULLETIN

(16-09-2025 to 30-09-2025)

A Summary of Latest Judgments Delivered by the Supreme Court of Pakistan & Lahore High Court, Legislation/Amendment in Legislation and important Articles

Prepared & Published by the Research Centre Lahore High Court

JUDGMENTS OF INTEREST

	Supreme Court of Pakistan	Article 14 of the ICCPR, despite exclusion of Article 10A; requirement of an independent right of appeal to the High Court for civilians convicted under the Army Act to comply with constitutional guarantees of fair trial; time limit for filing an appeal and fixation for hearing under Section 5 of the Supreme Court (Practice and Procedure) Act, 2023; nature of the Intra-Court Appeal under the 2023 Act as a substantive right or merely procedural; applicability of sections 2 and 59 of the Pakistan Army Act, 1952; scope and operation of Article 8(3)(a) read with Article 268; competence of Article 8(5) to strike down provisions of the Army Act as ultra vires; competence of courts martial to be tested under Article 175(3) of the Constitution; safeguards available to civilians tried by courts martial under Article 260 of the Constitution and the Pakistan Army Act; scope of Section 549 Cr.P.C regarding custody and investigation of an accused subject to the Army Act by military authorities for court martial; applicability of Section 131 PPC on abetment of mutiny or seducing armed forces personnel to all persons subject to military laws; exemption under section 139 PPC for persons subject to military laws from punishment under the Penal Code for offences in Chapter VII; circumstances under which a law may be declared ultra vires and struck down by the Court; application of the doctrine of balancing to restrict fundamental rights against misuse; importance of the 'doctrines of precedent and stare decisis' to the judicial system.		
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LATEST LEGISLATION/AMENDMENTS

SELECTED ARTICLES

1. **Supreme Court of Pakistan**
Commissioner Inland Revenue Regional Tax Office, Peshawar v. M/s Cherat Cement Company Ltd. Nowshera
C.P.L.A.4168/2021
Mr. Justice Munib Akhtar, Mr. Justice Muhammad Shafi Siddiqui, Mr. Justice Miangul Hassan Aurangzeb.
https://www.supremecourt.gov.pk/downloads_judgements/c.p._4168_2021.pdf

Facts: During the exemption period (1997–2000), respondent paid input tax and claimed refund; tax authorities treated part of the claim as time-barred under section 66 of Sales Tax Act, 1990 ("1990 Act"), but Tribunal and High Court allowed it in full, leading to the Department's appeal.

Issues: i) When does the one-year limitation under section 66 of 1990 Act apply for claiming sales tax refund?
ii)When does the relevant tax period under section 66 of 1990 Act commence if supplies were under exemption?
iii)Does limitation under section 66 start running during the exemption period?

Analysis: i) Section 66, and in particular the period of limitation set out therein, applies when there is a claim for refund based on any one of four grounds: inadvertence, error, misconstruction or refund on account of input adjustment not claimed within the relevant tax period.
ii) In our view, it follows from the above that since "tax period" has meaning and purpose only when the output-input mechanism is operative, i.e., when taxable supplies are being made, the "relevant tax period" for purposes of s. 66 can only mean such period (or periods) *after* the period of exemption is over.
iii) Finally, it follows from this that since the "relevant tax period" did not (and could not) exist in the period of exemption no date within that period can serve as the starting point of the limitation envisaged by s. 66.

Conclusion: i) Limitation under Section 66 of 1990 Act applies to refund claims based on inadvertence, error, misconstruction, or unclaimed input adjustment
ii) The "relevant tax period" under section 66 begins only after the exemption period ends
iii) Limitation under section 66 does not commence during the exemption period as no "relevant tax period" exists therein.

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2. **Supreme Court of Pakistan**
Shuhada Forum, Balochistan through its Patron in Chief, Nawabzada Jamal Raisani, Quetta Cantt and others v. Justice (R) Jawwad S. Khawaja and others. (etc.)
I.C.A. 5/2023 in C.P. 24/2023 & C.M.A.10534/2023. (etc.)
Mr. Justice Amin-ud-Din Khan, Senior Judge, Mr. Justice Jamal Khan Mandokhail, Mr. Justice Muhammad Ali Mazhar, Mr. Justice Syed Hasan Azhar Rizvi, Mr. Justice Musarrat Hilali, Mr. Justice Naeem Akhter Afghan, Mr. Justice Shahid Bilal Hassan

https://www.supremecourt.gov.pk/downloads_judgements/i.c.a._5_2023_220925.pdf
https://www.supremecourt.gov.pk/downloads_judgements/i.c.a._5_20223_conj_22092025.pdf (concurring judgment)

Facts: Following targeted attacks on military installations nationwide, several FIRs were registered. Initially, these FIRs did not mention offences under the Pakistan Army Act, 1952, but such offences were later added based on the facts disclosed. Consequently, 103 persons found involved were taken into custody for trial under the said Act.

Issues:

i) Whether Article 184(3) jurisdiction can be invoked without satisfying both limbs: (i) public importance and (ii) enforcement of fundamental rights?
ii) What does the term 'public' connote?
iii) How is it determined whether a matter involves 'public importance'?
iv) Whether Article 8(5) can override the permanent exclusion granted under Article 8(3)(a) for Armed Forces laws?
v) Whether the 'doctrine of reading down' can be applied to qualify or restrict clear constitutional provisions?
vi) What is the judicial function in constitutional adjudication?
vii) How does the doctrine of 'constitutional avoidance' operate?
viii) What is the principle of 'interpretive restraint' in constitutional adjudication?
ix) How does the 'principle of coordinate Bench discipline' operate?
x) Whether a coordinate Bench can implicitly overrule an existing precedent?
xi) Whether Article 175(3) bars Parliament from establishing parallel adjudicatory forums like the military justice system?
xii) Whether Article 10A elevates fair trial and due process to enforceable fundamental rights?
xiii) Whether the Army Act's procedural safeguards meet constitutional and international fair trial standards?
xiv) How should section 2(1)(c) of the Pakistan Army Act be interpreted to avoid absurdity?
xv) Whether military trials of civilians violate principle of separation of power established in Article 175(3) by usurping judicial authority?
xvi) Whether sections 133 and 133-B of the Army Act, read with Article 4 of the Constitution and Article 14 of the ICCPR, ensure minimum standards of fairness despite the exclusion of Article 10A?
xvii) Whether civilians convicted under the Army Act require an independent right of appeal to the High Court for compliance with constitutional guarantees of fair trial?

Concurring judgment in support of Short Order authored by Mr. Justice Muhammad Ali Mazhar

xviii) Under Section 5 of the Supreme Court (Practice and Procedure) Act, 2023, what is the time limit for filing an appeal, and within what period must it be fixed for hearing?

xix) Whether the Intra-Court Appeal under the 2023 Act is a substantive right or merely procedural?
xx) To whom do sections 2 and 59 of the Pakistan Army Act, 1952 apply?
xxi) To which laws does Article 8(3)(a), read with Article 268, apply and how do they operate?
xxii) Whether Article 8(5) permits striking down provisions of the Army Act as ultra vires?
xxiii) Whether courts martial can be tested under Article 175(3) of the Constitution?
xxiv) Whether, under Article 260 of the Constitution and the Pakistan Army Act, civilians tried by courts martial are safeguarded?
xxv) Whether Section 549 Cr.P.C allows custody and investigation of an accused subject to the Army Act to be taken over by military authorities for court martial?
xxvi) Whether Section 131 PPC, dealing with abetment of mutiny or seducing armed forces personnel, applies to all persons subject to military laws?
xxvii) Does section 139 PPC exempt persons subject to military laws from punishment under the Penal Code for offences in Chapter VII?
xxviii) When can a law be declared ultra vires and struck down by the Court?
xxix) Does the ‘doctrine of balancing’ restrict fundamental rights to prevent their misuse against others?
xxx) Why are the ‘doctrines of precedent and stare decisis’ fundamental to the judicial system?

Analysis: i) Article 184(3) is the sole constitutional provision that vests the Supreme Court with original jurisdiction in cases involving the enforcement of fundamental rights, provided the matter also involves a question of public importance. The jurisdiction so conferred is exceptional in nature and is not to be invoked casually. Rather, the Court is required to determine with judicial exactitude whether both limbs of the test, that of public importance and enforcement of fundamental rights, are independently and cumulatively satisfied.
ii) The term "public" connotes something pertaining to or belonging to the community at large, as opposed to specific individuals,
iii) Whether a matter involves "public importance" is to be determined on a case-by-case basis, having regard to the facts and circumstances, (...) The threshold requires that the matter affect the legal rights or liabilities of the community at large and not merely of a specific individual
iv) Article 8(3)(a) provides a clear and express exemption from the operation of fundamental rights in respect of laws relating to the Armed Forces, enacted for the purpose of maintaining discipline and ensuring the proper discharge of duties. By contrast, Article 8(5) concerns the suspension of fundamental rights during emergencies declared under Article 233 and prescribes that rights shall not be suspended except in accordance with the Constitution. (…) and does not, and cannot, override the permanent structural exclusion under Article 8(3)(a).

v) The doctrine of reading down is a tool of judicial restraint, designed to preserve the constitutionality of statutes by construing them narrowly where ambiguity arises. It cannot be deployed to insert qualifications or restrictions into clear constitutional provisions.

vi) The judicial function is to interpret, not to legislate. The Court reiterates the principle that constitutional adjudication must be confined within the contours of the text.

vii) in Elahi Cotton Mills Ltd. v. Federation of Pakistan (PLD 1997 SC 582), wherein it was held that "the law should be saved rather than be destroyed," and courts must "lean in favour of upholding the constitutionality of legislation," owing to the presumption in favour of constitutionality unless the statute is ex facie violative of constitutional provisions.

viii) where two interpretations are possible, the one that sustains the validity of the enactment must be preferred. The Court stressed that judicial invalidation should be a measure of last resort and must be exercised with "extreme reluctance" to prevent disproportionate judicial interference in legislative functions.

ix) The principle of coordinate Bench discipline has been unequivocally affirmed by this Court, which has consistently held that a Bench cannot disregard or depart from the decision of another Bench of equal strength, save by referring the matter to a Bench of greater numerical composition. This rule underpins the doctrine of stare decisis, which is essential to ensuring legal certainty and institutional coherence.

x) an implicit overruling. This is impermissible. A coordinate Bench cannot, through inference or implication, override an existing precedent without expressly stating its reasons and following the institutional protocols established by this Court.

xi) Article 175(3) prevents judicial capture by the executive but does not bar Parliament from creating parallel adjudicatory forums for distinct legal regimes. The military justice system is one such forum, authorised by statute, functioning under its own hierarchy and process, and limited to a specific operational context.

xii) Article 10A was introduced through the Eighteenth Amendment and reads: "For the determination of his civil rights and obligations or in any criminal charge against him, a person shall be entitled to a fair trial and due process." This provision has elevated fair trial guarantees from general principles to enforceable Fundamental Rights, thereby transforming the landscape of constitutional adjudication.

xiii) the Army Act, as a legislative framework, provides for an internal procedural structure that includes detailed rules of evidence, rights of the accused to be informed of charges, the right to counsel, cross-examination of witnesses, and appellate review through section 133-B. (...) Moreover, under international law, including Article 14 of the International Covenant on Civil and Political Rights (ICCPR), military tribunals are not per se unconstitutional. What is required is that such tribunals afford basic guarantees of fairness, including an independent

appellate process. The Army Act, through its internal review structure, satisfies these minimum standards.

xiv) In our view, section 2(1)(c) is to be read as 'a person not otherwise subject to this Act, are employed by, or are in the service of or are followers of or accompanying any portion of the Pakistan Army, on active service, in camp, on march or on a frontier post specified by the Federal Government by notification in this behalf'. It is only by reading of the provision in the manner indicated by us that the provision will give meaning which will harmonise with the object of the Act otherwise it would lead to absurdity"

xv) this Court finds that the adjudicatory authority exercised by Military Courts over civilians, when narrowly defined and legislatively prescribed, does not infringe the constitutional doctrine of separation of powers. Article 175(3) is not offended by the existence or operation of Military Courts within their legal remit. The impugned judgment erred in concluding otherwise.

xvi) There is no dispute that the Army Act incorporates procedural protections that reflect conventional norms of criminal justice. Sections 133 and 133-B provide for internal appellate review mechanisms of court-martial convictions. (...) Although Article 10A of the Constitution does not apply directly to the Pakistan Army Act due to the exclusion provided by Article 8(3)(a), the minimum standards of fairness and procedural justice are nonetheless embedded within Article 4 of the Constitution, which affirms that every individual shall be dealt with in accordance with law. These standards also find reinforcement in Pakistan's international obligations under Article 14 of the International Covenant on Civil and Political Rights (ICCPR), which mandates that persons charged with criminal offences must have the right to a fair hearing by a competent, independent, and impartial tribunal established by law.

xvii) the appropriate constitutional response is not to strike down the existing provisions outright but to acknowledge that, while the Army Act provides basic procedural due process in form, it lacks the structural guarantees necessary for a fair appellate forum in the case of civilians. Therefore, the legislative framework must be supplemented to provide for an independent right of appeal to the High Courts for civilians convicted under the said provisions.

Concurring judgment in support of Short Order authored by <u>Mr. Justice Muhammad Ali Mazhar</u>

xviii) According to Section 5 of the Supreme Court (Practice and Procedure) Act, 2023 ("the Act"), a right of appeal has been conferred within thirty days from an order of a Bench exercising jurisdiction under clause (3) of Article 184 of the Constitution of Islamic Republic of Pakistan 1973 (Constitution) to a larger Bench of the Supreme Court and such appeal shall, within a period not exceeding fourteen days, be fixed for hearing.

xix) The right of appeal has been created in the Act for invoking aid and interposition to check errors in the original judgment which is essentially continuation of the original proceedings for appraisal and testing the soundness of a decision. It is somewhat conspicuous and luminescent, that the right of ICA is

not a mere matter of procedure but it is a substantive right created in the Act whereby the appellate bench may affirm, modify, reverse or vacate the decision.

xx) The niceties of Section 2 of the Pakistan Army Act, 1952 divulges that it is germane to two categories i.e., persons subject to the Act and persons not otherwise subject to the Act but who are accused of seducing or attempting to seduce any person subject to this Act from his duty or allegiance to Government, or having committed, in relation to any work of defence, arsenal, naval, military or air force establishment or station, ship or aircraft or otherwise in relation to the naval, military or air force affairs of Pakistan, an offence under the Official Secrets Act, 1923. Whereas Section 59 of the same Act pertains to the Civil offences which accentuates that subject to the provisions of subsection (2), any person subject to this Act who at any place in or beyond Pakistan commits any civil offence shall be deemed to be guilty of an offence against this Act and, if charged therewith under this section, shall be liable to be dealt with under this Act, and, on conviction, to be punished.

xxi) Article 8 of the Constitution is (...) It is clear from plain reading that the provisions embedded in the above Article shall apply to any law relating to members of the Armed Forces, or of the police or of such other forces as are charged with the maintenance of public order, for the purpose of ensuring the proper discharge of their duties or the maintenance of discipline among them. A glimpse of Article 268 depicts that all existing laws shall, subject to the Constitution, continue in force, so far as applicable and with the necessary adaptations, until altered, repealed or amended by the appropriate Legislature.

xxii) Article 8 (5) encapsulates the suspension of fundamental rights during emergency period. Neither it could rescue nor on its bedrock could the provisions of Army Act be declared ultra vires the Constitution.

xxiii) So far as the challenge to military courts under Article 175 of the Constitution is concerned, it was rightly held that the composition of courts martial under the Army Act accords with the historical origins and it would be incorrect to test courts martial on the anvil of clause (3) of Article 175.

xxiv) Article 260 of the Constitution, “members of the Armed Forces do not include persons who are not, for the time being, subject to any law relating to the members of the Armed Forces”. Much sanctity was proffered to the provisions of the Army Act including Section 76, pertaining to the arrest by Civil Authorities and delivery to military custody of such person; prohibition of second trial is prohibited under 90; concurrent jurisdiction of Court martial and Criminal Court under section 94; power of Criminal Court to require delivery of offender under section 95; section 96 imposes bar to subsequent trial by Criminal under section 96 for the same offence or on the same facts; section 112 emphasizes that the rules of evidence in proceedings before Courts martial shall be the same as those which are followed in criminal Courts and in case of conviction, a right to appeal is provided under Section 133B, wherein the Court of Appeals has powers to (a) accept or reject the appeal in whole or in part; or (b) substitute a valid finding or sentence for an invalid finding or sentence; or (c) call any witness, in its

discretion for the purpose of recording additional evidence in the presence of the parties, who shall be afforded an opportunity to put any question to the witness; or (d) annul the proceedings of the court-martial on the ground that they are illegal or unjust; or (e) order retrial of the accused by a fresh court; or (f) remit the whole or any part of the punishment or reduce or enhance the punishment or commute the punishment for any less punishment or punishments mentioned in this Act.

xxv) Section 549 of the Code of Criminal Procedure, 1898 (Cr.P.C) is germane to the delivery to military authorities of persons liable to be tried by Court martial and in such situation, notwithstanding anything contained in this Code if the person arrested by the police is a person subject to the Pakistan Army Act, 1952, and the offence for which he is accused is triable by a Court-martial, the custody of such person and the investigation of the offence of which he is accused may be taken over by the commanding officer of such person under the said Act.

xxvi) A meticulous survey of Pakistan Penal Code 1860 (PPC) divulges that its Chapter-VII, delineates the offences relating to the Army, Navy & Air Force. It is quite translucent that Section 131 relates to the offence of abetting mutiny, or attempting to seduce a soldier, sailor or airman from his duty and whoever abets the committing of mutiny by an officer, soldier, sailor or airman, in the Army, Navy or Air Force of Pakistan, or attempts to seduce any such officer, soldier, sailor, or airman from his allegiance of his duty, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine. According to the attached Explanation in this section, the words "officer", "soldier", "sailor" or "airman" include any person subject to the Pakistan Army Act, 1952, or the Pakistan Navy Ordinance, 1961, or the Pakistan Air Force Act 1953 as the case may be.

xxvii) The most important Section is 139, which clearly provides that “No person subject to the Pakistan Army Act, 1952 (XXXIX of 1952), the Pakistan Air Force Act, 1953 (VI of 1953), or the Pakistan Navy Ordinance. 1961 (XXXV of 1961), is subject to punishment under this Code for any of the offences defined in this Chapter”.

xxviii) The expression ultra vires means “beyond the powers”. If an act is carried out shorn of authority, it is “ultra vires”. No doubt the constitutionality of any law and competence of legislation can be tested and flicked through and if it is found to be absent of law-making and jurisdictive competence, or found in violation of the fundamental rights, the law may be struck down.

xxix) the doctrine of balancing ensures that no right becomes a license for lawlessness. As the Constitution itself envisages, rights are to be enjoyed within a framework of mutual respect, decency, morality, legal order, and public good with conscious mind that the exercise of one’s right must not infringe upon the lawful rights of others. The maxim "your right to swing your fist ends where my nose begins" envisages the logic that rights cannot be used to harm others.

xxx) the doctrine of precedents vis-àvis stare decisis, since both have fundamental values engrained in our judicial system to ensure an objective of certitude and firmness. Judicial consistency advocates and encourages the confidence in the

judicial system and to achieve this consistency, the Courts have evolved the aforesaid rules and principles which are grounded in public policy.

Conclusion: i) Jurisdiction under Article 184(3) cannot be invoked unless both limb public importance and fundamental rights are satisfied.

ii) See above analysis No.ii.

iii) 'Public importance' exists only where the matter affects the community at large, not just an individual.

iv) Laws relating to the Armed Forces are permanently exempt under Article 8(3)(a), while Article 8(5) only governs suspension of rights during emergencies and cannot override this exclusion.

v) The 'doctrine of reading down' applies only to ambiguous statutes, not to clear constitutional provisions.

vi) The judiciary must interpret, not legislate, and remain confined within the constitutional text.

vii) Courts must uphold legislation wherever possible, applying the doctrine of constitutional avoidance, unless it is plainly unconstitutional.

viii) See above analysis No.viii.

ix) This principle mandates that a Bench of equal strength must follow earlier rulings unless the matter is referred to a larger Bench.

x) A coordinate Bench cannot overrule precedent implicitly.

xi) Article 175(3) does not bar Parliament from creating parallel forums like military courts.

xii) Article 10A makes fair trial and due process enforceable fundamental rights.

xiii) The Army Act's safeguards meet constitutional and international fair trial standards.

xiv) Section 2(1)(c) must be read in harmony with the Act's object to avoid absurdity.

xv) Military trials of civilians, when legislatively defined, do not usurp judicial authority under Article 175(3).

xvi) Sections 133 and 133-B, supported by Article 4 and ICCPR, ensure minimum standards of fairness despite Article 10A's exclusion.

xvii) Civilians tried under the Army Act must be given an independent right of appeal to the High Courts.

Concurring judgment in support of Short Order authored by <u>Mr. Justice Muhammad Ali Mazhar</u>

xviii) The appeal is to be filed within **thirty days** and fixed for hearing within **fourteen days.**

xix) The ICA under the 2023 Act is a substantive right, not merely procedural.

xx) See above analysis No.xx.

xxi) Article 8(3)(a) exempts Armed Forces and police laws from fundamental rights, while Article 268 preserves such laws until changed by legislation.

xxii) Article 8(5) cannot be used to strike down the Army Act.

xxiii) Courts martial cannot be tested under Article 175(3).

xxiv) The Army Act ensures safeguards, including fair trial rights and appeal, for civilians tried by courts martial.
xxv) Section 549 Cr.P.C permits transfer of custody and investigation to military authorities for court martial.
xxvi) See above analysis No.xxvi.
xxvii) Section 139 PPC bars punishment under the Penal Code for Chapter VII offences if the person is already subject to military laws.
xxviii) A law is ultra vires if enacted without legislative competence or in v iolation of fundamental rights.
xxix) Fundamental rights must be exercised within legal and moral limits, ensuring they do not infringe on the rights of others.
xxx) They ensure consistency, certainty, and public confidence in the judicial system.

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3. **Supreme Court of Pakistan**
Nazar Abbas, Additional Registrar (Judicial) presently OSD Supreme Court of Pakistan v. The State
Crl. I.C.A. No. 1 of 2025 & Crl. M.A. 135/2025
Mr. Justice Jamal Khan Mandokhail, Mr. Justice Muhammad Ali Mazhar, Mr. Justice Athar Minallah, Mr. Justice Syed Hasan Azhar Rizvi, Mr. Justice Shahid Waheed, Ms. Justice Musarrat Hilali
https://www.supremecourt.gov.pk/downloads_judgements/crl.i.c.a._1_2025.pdf

Facts: The appellant filed the instant appeal against the order to initiate the contempt of court, by a three member bench of the august Supreme Court for non-compliance of the court orders with respect to fix a part-heard case before that very bench. The regular bench later discharged the contempt notice to the appellant but referred the petition to the Hon'ble Chief Justice to convene Full Court for proceeding for contempt of court proceedings against the members of committees constituted under the Supreme Court (Practice & Procedure) Act, 2023 ('First Committee') and the ('Second Committee') constituted under Article 191A(4) of the Constitution of the Islamic Republic of Pakistan, 1973. The appellant moved to withdraw the appeal, which resulted partial withdrawal. However, the apex court continued to adjudicate upon the later part of the contempt proceedings.

Issues: i) Whether a Judge of the Supreme Court or of a High Court fall within the category of a "person" within the contemplation of Article 204(2) of the Constitution?
ii) What is the concept of 'contempt of court' in the context of Article 204 of the Constitution?
iii) Whether the judicial immunity for judicial or administrative functions of the Superior court judges is absolute, or there is any mechanism to cope with the eventuality of misconduct, if any?
iv) Whether a judge of Supreme Court or a High Court can initiate contempt of court proceedings against a fellow judge?
v) Whether a part heard case may be transferred through an administrative order

and under which circumstances it would stand transferred by operation of law?
vi) Whether a Judge or Bench could direct to fix a particular case before itself or can withdraw from another Judge or Bench?
vii) What is the mechanism of fixation of cases before the Benches of Supreme Court under the regime of Articles 191A and 202A of the constitution after the 26th Constitutional amendment?

Analysis: i) Article 199(5) of the Constitution defines the word "person" as under:

(5) In this Article, unless the context otherwise requires,-

> *"person" includes any body politic or corporate, any authority of or under the control of the Federal Government or of a Provincial Government, and any Court or tribunal, other than the Supreme Court, a High Court or a Court or tribunal established under a law relating to the Armed Forces of Pakistan;*

A High Court may make an order to a person, described in Article 199 of the Constitution. However, by virtue of holding constitutional position, Sub-Article (5) of Article 199 of the Constitution grants immunity to Judges of the Supreme Court and of High Courts for acts performed within their judicial and administrative capacity(…)It is well settled that a Judge of the Supreme Court or of a High Court is not answerable to a Judge of the same Court. If a Judge of the Superior Court cannot issue a writ to another Judge of the same Court, how can a Judge be given power to issue a direction or initiate proceedings under Article 204(2) of the Constitution against a sitting Judge of the same Court and punish him for committing contempt of Court?
ii) The power of contempt of court is to ensure that court's orders and judgments are obeyed. It allows courts to punish action that interferes with proceedings, disobeying of orders, or to bring the administration of justice into disrepute. It is unequivocally clear that a "person" defined in Article 204 of the Constitution is answerable to the Court, when any decision and/or direction is made to him.
iii) Though, Judges of the Superior Courts are generally protected by judicial immunity for their judicial work and administrative functions with respect to the affairs of their respective Courts, but this protection is not absolute. It does not shield them from the consequences for a misconduct, which is a matter of judicial administration or discipline. The allegation of misconduct against a Judge of the Supreme Court or of a High Court can only be inquired into and dealt with under Article 209 of the Constitution by the Supreme Judicial Council ('SJC'). Sub-Article (7) of Article 209 of the Constitution bars any other forum from inquiring into matters of misconduct against a Judge of the Supreme Court or of a High Court.
iv) The power to initiate contempt of Court proceedings is inherent in the judiciary by virtue of its constitutional and institutional authority. Judges of Superior Courts possess the same status and power within their hierarchy, therefore, no one amongst them is superior or inferior to issue direction nor can

punish the other. Permitting a Judge of the Supreme Court or of a High Court to initiate contempt proceedings against his fellow Judge(s), would militate against the necessity of maintaining a high degree of comity amongst them (…) "Esprit de corps" means the common spirit existing in the members of a group and inspiring enthusiasm, devotion, and strong regard for the honor of the group. The maintenance of cordial relations amongst members of the Superior Judiciary is important for the smooth functioning of Courts. Issuing a process of contempt of Court by a Judge against his fellow Judge would create internal conflicts, grievances and grudges amongst themselves. There would be anarchy and justice system would crumble, which will be against the principle of "Esprit de corps", hence, will erode public trust. No legal system can permit the judicial system to collapse.

v) It is well settled that part-heard matters may not be transferred through an administrative order, unless the Constitution, the law or the rules so permit (…) However, in case during the pendency of a matter, if jurisdiction of a court is taken away through amendment in the Constitution or law or through new legislation, the Court where the matter is pending or is treated as part-heard, it loses its authority to take any further action into the matter, hence, must stop proceedings.

vi) A Judge(s) or a Bench(es) cannot direct the office or either of the Committee to fix a particular case before itself, which is not within its jurisdiction or as per the roster is not fixed before the said bench nor can withdraw any matter which is already pending before another bench. Only the bench which is seized with the matter or has partly heard it, can delist it.

vii) It is important to mention here that during the pendency of the main petitions, the Parliament introduced 26th Constitutional Amendment by adding Article 191A and Article 202A of the Constitution (…) Sub-Article (3) of Article 191A of the Constitution mandates that no bench of the Supreme Court, other than a Constitutional Bench of the Supreme Court shall exercise jurisdiction in respect of matters to which clause (3) of Article 191A of the Constitution applies. The said sub-Article has taken away the jurisdiction of any other bench of the Supreme Court in respect of the matters to which sub-Article (3) applies and it is confined only to the Constitutional Benches. Similarly Sub-Article (5) of Article 191A of the Constitution mandates that all petitions, appeals or review applications against judgments rendered or orders passed to which clause (3) applies pending or filed in the Supreme Court prior to commencement of Constitution (Twenty-sixth Amendment), Act 2024 (XXVI of 2024), forthwith stand transferred to the Constitutional Benches and shall only be heard and decided by the Constitutional Benches, constituted under clause (4). The words forthwith stand transferred used in sub-Article (5) implies that by operation of the Constitution, all pending or filed cases in the Supreme Court prior to commencement of 26th Constitutional Amendment, to which clause (3) applies, automatically stand transferred to the Constitutional Bench.

Conclusion: i) As per the Article 199(5) of the Constitution a Judge of High Court can make an order to a person. A Judge of the Supreme Court or of a High Court does not fall within the category of a "person" within the contemplation of Article 204(2) of the Constitution. The Constitution grants immunity to Judges of the Supreme Court and of High Courts for acts performed within their judicial and administrative capacity.

ii) The power of contempt of court is to ensure that court's orders and judgments are obeyed. It allows courts to punish action that interferes with proceedings, disobeying of orders, or to bring the administration of justice into disrepute.

iii) Immunity for judicial or administrative functions of Superior Courts does not shield them from the consequences for misconduct. The allegation of misconduct against a Judge of the Supreme Court or of a High Court can only be inquired into and dealt with under Article 209 of the Constitution by the Supreme Judicial Council ('SJC').

iv) A judge of Supreme Court or a High Court can initiate contempt of court proceedings against a fellow judge. Permitting a Judge of the Supreme Court or of a High Court to initiate contempt proceedings against his fellow Judge(s), would militate against the necessity of maintaining a high degree of comity amongst them.

v) A part-heard matters may not be transferred through an administrative order, unless the Constitution, the law or the rules so permit. In case during the pendency of a matter, if jurisdiction of a court is taken away through amendment in the Constitution or law or through new legislation, the Court where the matter is pending or is treated as part-heard, it loses its authority to take any further action into the matter, hence, must stop proceedings.

vi) A Judge(s) or a Bench(es) cannot direct the office or either of the Committee to fix a particular case before itself. Only the bench which is seized with the matter or has partly heard it, can delist it.

vii) Sub-Article (3) of Article 191A of the Constitution mandates that no bench of the Supreme Court, other than a Constitutional Bench of the Supreme Court shall exercise jurisdiction in respect of matters to which clause (3) of Article 191A of the Constitution applies. The words forthwith stand transferred used in sub-Article (5) implies that by operation of the Constitution, all pending or filed cases in the Supreme Court prior to commencement of 26th Constitutional Amendment, to which clause (3) applies, automatically stand transferred to the Constitutional Bench.

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4. **Supreme Court of Pakistan**

Justice Mohsin Akhtar Kayani, Judge, Islamabad High Court, Islamabad and others v. The President of Pakistan, Pak Secretariat, Islamabad and others

Constitution Petitions No. 22, 20, 25 to 28 & 30 of 2025

Mr. Justice Muhammad Ali Mazhar, Mr. Justice Naeem Akhter Afghan, Mr. Justice Shahid Bilal Hassan, Mr. Justice Salahuddin Panhwar, Mr. Justice Shakeel Ahmad

https://www.supremecourt.gov.pk/downloads_judgements/const.p._22_2025_25092025.pdf

Facts: A constitutional challenge was raised against the Presidential notification transferring serving High Court judges from different High Courts to the Islamabad High Court under Article 200 of the Constitution. Petitioners claimed the transfers were unconstitutional and affected their seniority and compromised judicial independence.

Issues: i) Does Article 200 confer an independent power of transfer unaffected by Article 175A?
ii) Were the mandatory constitutional requirements of consent and consultation fulfilled?
iii) Does Section 3 of the Islamabad High Court Act, 2010 prohibit induction of judges through transfer?
iv) Do the impugned transfers affect the public interest and judicial independence?
v) How should seniority and tenure of transferred judges be determined?
vi) What is the legal effect of the letter of six judges alleging interference by the executive?

Analysis: i) Secretary JCP (Respondent No.2) also filed the reply/concise statement vide CMA.2229/2025 in Const.P.22/2025 in which it is clearly submitted that the mandate of JCP under Article 175A of the Constitution is a constitutional body which is primarily tasked to the appointment of Judges to the Supreme Court of Pakistan, High Courts and Federal Shariat Court and has nothing to do with the transfers made in exercise of powers under Article 200 of the Constitution. Had the framers of Constitution intended to subsume the transfer of judges from one High Court to other entirely under the JCP regime or deliberation, they would either have repealed Article 200 in the 18th Amendment or included language in Article 175A to govern transfers also but substratum of Article 200 still remains unchanged which demonstrates the intention of framers of Constitution manifestly that neither they aspired to vest in such powers to JCP, nor they amended or diluted the exactitudes of Article 200 of the Constitution. A transfer by the President under Article 200 cannot be questioned on the ground that the vacancy should have been filled by the JCP through a fresh appointment. To hold otherwise would not only contradict the manifest intention of the Constitution's framers but effectively read Article 200 out of the book. In view of the above, we answer the first point by affirming that Article 200 is a valid, self-contained constitutional mechanism for transferring High Court Judges, (permanently or temporarily) and its invocation in the present case does not violate or subvert Article 175A by any means. The two provisions neither overlap nor override each other, nor is there any disharmony or dissonance amongst them which need to be reconciled or resolved.
ii) The forthright rendition of Article 200 conveys that it is consciously and

purposefully barricaded with conditions to ensure that the power of transfer of High Court Judge should not be misused by the executive to the detriment of judicial independence, therefore, a 'four tier formula' is encapsulated i.e. (i) the consent of the Judge concerned; (ii) consultation with the Chief Justice of Pakistan; (iii) consultation with the Chief Justice of the High Court from which the Judge is to be transferred; and (iv) consultation with the Chief Justice of the High Court to which the Judge is to be transferred. The requirement that no Judge shall be transferred without his consent is an emphatic recognition of a judge's personal and professional stakes in his posting. It acknowledges that transferring a Judge is not a trivial matter; it uproots him from familiar surroundings, possibly compels relocation of family, changes his pool of cases and lawyers, and might affect his chances for future elevation. Thus, the Constitution grants him first choice or first right of refusal. If he refuses, the matter ends forthwith at the very initial stage. There was no complaint that judges were transferred without their consent or volition. The next tier of protection is the consultation with the Chief Justice of Pakistan who according to the record in principle, agreed to the proposal of transferring three Judges to IHC. In fact, the initiative was discussed between the Law Ministry and the CJP, and the consent of Judges was procured subsequently. The CJP's consent is the linchpin, being paterfamilias of the judicial family. Regarding the Chief Justice of the donor High Courts (LHC, SHC, BHC), the record indicates they were informed and their views sought. None of them raised any objection, evidently, no qualms or reservations were voiced during consultation process (…) The bottom line in our thoughtful consideration is that the prerequisites and due diligence phases encapsulated under Article 200 were duly complied with in letter and spirit. Yet again, the power of transfer by the President is not unregulated or unbridled but structured on a four-tier formula. Hence, for all Const.Ps.No.22, 20, 25-28 & 30/2025 -39- intents and purposes, it is resonated without any possibility of doubt, that in the inbuilt procedure and mechanism, the right of rejection or primacy/dominance is within the strict sphere and realm of judiciary and not within the domain or province of executives. Therefore, it does not in any case compromise the independence of the judiciary where the option to accept or reject the transfer's proposal is vociferously within the hands of the judiciary without any compromise, which neither disparage the independence of judiciary nor put it at peril insofar as the decision making authority or consent remains within the control of judiciary.

iii) The petitioners leaned on the phrase 'to be appointed from the provinces and other territories' as the sticking point and argued that the life and soul of this provision emphasizes the mode of induction into IHC by appointment through JCP rather than the transfer of judges from other High Courts. We find this argument to be based on a misreading of Section 3 of IHC Act, 2010 and an improper attempt without any rhyme or reason to give a subordinate legislation primacy over the Constitution. In all conscience, if we look into the pith and substance, Section 3 is an ordinary law provision and by no means can be

construed to override the express provisions of the Constitution. Supremacy of the Constitution over ordinary law is well entrenched (…) Consequently, we hold that the transfers to IHC are neither unconstitutional nor illegal on the anvil of Section 3 of the IHC Act, 2010

iv) We do not aspire to hold that Article 200 of the Constitution is meant to utilize for compromising or devastating the independence of the judiciary. How can this provision be construed against the independence of judiciary when foolproof built in checks and balances are provided before triggering the transfer of judges? The transfers were made after due compliance of requisite formalities and every stakeholder was taken on board and final and central approval to transfers was accorded by the judiciary and not the executive. In such a scenario, there is no earthly reason to hold that the independence of judiciary as an institution is violated when the judiciary essentially made the choice about its own personnel and without the requirement of CJP's approval and judge's consent, neither was it possible nor imaginable.

v) To hold otherwise would be to treat the transfer as a reappointment, which is neither contemplated by the Constitution nor consistent with past judicial practice. The Third Schedule contains a single, uniform oath for all High Court judges, which confirms that the oath attaches to the office and not to a particular territorial jurisdiction. Requiring a fresh oath in such circumstances would create unnecessary procedural duplication and could imply an unintended hierarchy between High Courts. The constitutional scheme does not support such an interpretation… I therefore propose, as a matter of judicial policy and institutional reform, that for transfers to the Federal High Court, a Unified National Seniority List of all High Court judges be prepared, maintained, and annually notified by the Office of the President, in consultation with the Chief Justice of Pakistan, to operate only for transfers to the Islamabad High Court (Federal High Court) and to be applied subject to the diversity principle. This list should be updated promptly upon any event affecting a judge's status, such as elevation, retirement, resignation, death, transfer, or removal. This mechanism would promote consistency, procedural fairness, and institutional trust within the superior judiciary.

vi) The petitioners blame that the transfer of outside judges have been made in the IHC vide Notification dated 01.02.2025 to victimize the six judges due to writing a letter by them on 25.3.2024 (almost before eleven months of transfer notification). In the practical and methodical legal acuteness, malice in law does not deduce an act done with an inappropriate or reprehensible motive but it implies a wrongful act done intentionally without cause or excuse. It insinuates a wrongful aspiration and objective, presumed in the case of an unlawful act, rather than a bad motive or feeling of ill-will. In the legal terminology, malice in law is interconnected to the actions that are intrinsically illegal, heedless of the actual intent of the committer. No doubt, the alleged reasons of transfer is the letter of six judges but it is a ground reality that the proceedings on account of aforesaid letter is pending adjudication, though in our view the said case should have been

fixed and decided one way or the other but unfortunately, it was never fixed after 07.05.2024 and is still pending… In the present proceedings we have to figure out and decide whether the inbuilt mechanism provided under Article 200 of the Constitution has been fulfilled or not? Seemingly, entire procedure has been followed in letter and spirit and consent was accorded with proper application of mind which is manifestly reflecting from the concurrence accorded by the consultees that was further reinforced and fortified through the replies filed by Registrars of the High Court and Supreme Court of Pakistan. As a Constitutional Bench of this Court, by all means, we want to stick to our domain and decide the legal implications and compliances rather than delving into the allegations leveled against the consultees, which is otherwise uncalled for and unwarranted, therefore, we cannot pass any declaration to the effect whether the Chief Justice concerned were pliable on wishes of the Establishment or not? Such allegations can be leveled easily against each and every transfer if made under Article 200 because the procedure and consultees will always remain the same.

Conclusion: i) Article 200 operates independently and is not curtailed by Article 175A.
ii) The requirements of consent and consultation were duly fulfilled.
iii) Section 3 of the IHC Act does not prohibit transfers of judges.
iv) The transfers did not undermine judicial independence or public interest.
v) Transferred judges retain original seniority, with a suggested unified national seniority list for consistency.
vi) Allegations from the letter of six judges remain sub judice and do not invalidate the transfers.

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5. **Supreme Court of Pakistan**
Abid v. The State through Prosecutor General Punjab and another
CRL.P.L.A.No.745 of 2025
Mr. Justice Muhamma Ali Mazhar, Mr. Justice Irfan Saadat Khan, Justice Malik Shehzad Ahmad Khan.
https://www.supremecourt.gov.pk/downloads_judgements/crl.p._745_2025.pdf

Facts: Brief facts are that an FIR was lodged under Sections 457, 380, and 411 PPC against unknown persons for theft of spare parts worth Rs. 2,006,000 from the complainant's shop. The petitioner was not named in the original FIR but was later implicated through a supplementary statement based on an undisclosed source. He was arrested and his post-arrest bail applications were dismissed by the Magistrate, Sessions Court, and the High Court. The prosecution claimed he was a habitual offender but failed to provide any supporting material. The Supreme Court held that the case required further inquiry due and consequently granted bail.

Issue: i) How are the terms 'further inquiry' and 'reasonable grounds' interpreted and distinguished in legal proceedings, and in what ways does their application

differ depending on the stage of the legal process particularly at bail stage?"

Analysis: i) The perception and discernment of the expression "further inquiry" is a question which must have some nexus with the result of the case and it also pre-supposes the tentative assessment which may create doubt with respect to the involvement of an accused in a crime. Whereas, the expression "reasonable grounds" refers to grounds which may be legally tenable, admissible in evidence, and appealing to a reasonable judicial mind as opposed to being whimsical, arbitrary, or presumptuous. The prosecution has to demonstrate that it is in possession of sufficient material/evidence, constituting 'reasonable grounds' that an accused has committed an offence falling within the prohibitory limb of Section 497 of the Code of Criminal Procedure, 1898 ("Cr.P.C."), while for attaining bail, the accused has to show that the evidence/material collected by the prosecution and/or the defence plea taken by him created reasonable doubt/suspicion in the prosecution case and he is entitled to the benefit of bail.

Conclusion: i) See above analysis No. i

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6. **Supreme Court of Pakistan**
Mir Muhammad @ Kuraro & another Abdul Qadir v. The State
Crl.A.40-K/2022
Mr. Justice Muhammad Ali Mazhar, Mr. Justice Athar Minallah, Mr. Justice Salahuddin Panhwar
https://www.supremecourt.gov.pk/downloads_judgements/crl.a._40_k_2022.pdf

Facts: The appellants filed a jail petition seeking leave to appeal against the judgment of the High Court, which had upheld their convictions and sentences; complainant also filed a petition for leave to appeal against the same judgment, aggrieved by the modification of the sentence from death to imprisonment for life as they had been nominated in the crime report for the offences under sections 302, 148, 149, 337-H-2 and 504 of the Pakistan Penal Code, 1860.

Issues: i) Whether delay in registration of a FIR, creates scope for false implication or manipulation of evidence?
ii) Whether recording information of a cognizable offence in a daily diary instead of registering an FIR amounts to dereliction of duty under Section 154 Cr.P.C?
iii) Whether a police officer can inquire into the correctness of information before registering an FIR under Section 154 Cr.P.C., or if such inquiry is barred by Section 162 Cr.P.C?
iv) What constitutes a "chance witness" in legal terms, i.e., a person presents at the crime scene by sheer coincidence and not in the ordinary course of events?
v) Whether the testimony of a chance witness, whose presence at the crime scene is not natural in the ordinary course of events, can be safely relied upon?

vi) Whether fairness, integrity, and impartiality in registering an FIR under Section 154 Cr.P.C. and in the ensuing investigation are essential to a functional criminal justice system?

vii) Whether Article 4 of the Constitution guarantees every person the inalienable right to protection and equal treatment under the law?

Analysis:

i) It is settled law that a crime report or information entered in the prescribed book for the purpose of section 154 of the Cr.P.C. is not a substantive piece of evidence. Nonetheless, delay in the registration of an FIR may give the complainant and the police officials an opportunity to falsely nominate an accused or manipulate the evidence as a result of consultation and deliberations. The registration of a criminal case is the first step to put the proceedings in motion and to enable the in charge of a police station to secure the crime scene and collect the evidence before it is manipulated or loses its evidentiary value.

ii) It is noted that, under the scheme of the Cr.P.C, the entry of information relating to the commission of a cognizable offence other than in the manner prescribed under section 154 ibid is not contemplated. The entry made in a daily or station diary in such an eventuality is a dereliction of the mandatory statutory duty imposed under section 154 of the Cr.P.C.

iii) The officer in charge of a police station is also not vested with authority to embark upon an inquiry regarding the correctness or otherwise of the information which has been given for the purposes of registration of a case under section 154 of the Cr.P.C. It has been held by this Court that any investigation or inquiry in the nature of determining the correctness or otherwise of the information prior to registration of the FIR will be hit by the provisions of section 162 of the Cr.P.C.

iv) A chance witness, in legal terms, is a witness who claims that he or she was present at the crime scene at the fateful time and that his presence there was by sheer chance while in the ordinary course of business, place of residence and in the normal course of events he or she was not supposed to be present at the scene.

v) The admissibility and evidentiary value of the testimony of a witness who falls in the category of a chance witness essentially depends on the facts and circumstances of each case and no hard and fast rule can be laid down in this regard.

vi) A functional and effective criminal justice system is premised on the foundation of fairness, integrity and impartiality of registration of information regarding the commission of a cognizable offence, generally termed as FIR, under section 154 of the Cr.P.C and the pursuing investigation.

vii) It is noted that Article 4 of the Constitution declares and guarantees that to enjoy the protection of law and to be treated in accordance with law is the inalienable right of every citizen where ever he or she may be and every other person for the time being within Pakistan.

Conclusion: i) The delay in registration of a FIR raises the probability of false implication of an accused and to manage the evidence to bring it in line with the prosecution's story.
ii) The entry made in a daily or station diary is a dereliction of the mandatory statutory duty imposed under section 154 of the Cr.P.C.
iii) It is a statutory duty of the incharge of a police station to carry out investigation after a case has been registered under section 154 of the Cr.P.C, except in those eventualities which have been explicitly provided therein.
iv) See above analysis No.iv.
v) The evidentiary value of a witness would depend on the facts and circumstances of each case and the testimony of a chance witness requires strong corroboration.
vi) See above analysis No.vi.
vii) See above analysis No.vii.

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7. **Supreme Court of Pakistan.**
Abdul Ghani and others v. Most. Alam Bibi and another
Civil Petition for Leave to Appeal No. 2313 of 2024
Mr. Justice Syed Hasan Azhar Rizvi, Mr. Justice Malik Shahzad Ahmad Khan
https://www.supremecourt.gov.pk/downloads_judgements/c.p._2313_2024.pdf

Facts: Through this Civil Petition for Leave to Appeal, the Petitioners call in question the Judgment passed by the High Court in its revisional jurisdiction where the execution order and appellate order, of the executing court and appellate court were set aside, respectively.

Issues: i) Whether a ground neither pleaded or confronted in cross-examination, and not supported by leading evidence, could be taken in execution proceedings?
ii) What is the scope of powers of executing court?
iii) Whether a plea ought to be set out in the suit or appeal could be raised in execution?

Analysis: i) A plea not pleaded, not confronted in cross examination, and not supported by leading evidence cannot be set up for the first time in execution proceedings. It seems to be an after-thought.
ii) An executing court deals with execution, discharge or satisfaction; it is neither treated like an appeal over a decree that has attained finality, nor may it go beyond the decree. This Court in the case of *Muhammad Ali and others v. Ghulam Sarwar and others* (1989 SCMR 640) has held that Executing Court cannot go behind the decree and has to execute it as it is, unless it is patently a nullity.
iii) The High Court has rightly relied upon the case of *Mst. Naseem Akhtar and 4 others v. Shalimar General Insurance, Company Limited and 2 others* (1994 SCMR 22) which set out that the plea which could have been raised in the suit or appeal cannot be revived in execution. However, this Court in *Tauqeer Ahmad*

Qureshi v. Additional District Judge, Lahore and 2 others (PLD 2009 SC 760), has at the same time, preserved a narrow carve-out: the forum may decline only that part of a decree which is a nullity or has become in-executable, if it is severable.

Conclusion: i) A plea not pleaded, not confronted in cross examination, and not supported by leading evidence cannot be set up for the first time in execution proceedings.
ii) An executing court deals with execution, discharge or satisfaction; it may not go beyond the decree unless it is patently a nullity.
iii) The plea which could have been raised in the suit or appeal cannot be revived in execution.

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8. **Supreme Court of Pakistan**
Muhammad Mushtaq, Mst. Hameeda Bibi and others v. Malik Mumtaz (deceased) thr. LRs. and others, Muhammad Mushtaq and another
C.P.L.A.4649/2022 AND 561/2023
Mr. Justice Shahid Waheed, Mr. Justice Musarrat Hilali, Mr. Justice Aqeel Ahmed Abbasi
https://www.supremecourt.gov.pk/downloads_judgements/c.p._4649_2022.pdf

Facts: These cases involve matters of pre-emption governed by the Khyber-Pakhtunkhwa Pre-emption Act of 1987, and originate from a pre-emption suit. The first petition has been filed by the pre-emptor. In contrast, the second petition, is brought forth by the opposing party. Both parties' express dissatisfaction with the decrees drawn by the courts below, leading them to seek leave to appeal against the judgment passed by the High Court in its revisional jurisdiction.

Issues: i) Whether right of pre-emption arises in the case of a sale?
ii) Whether the onus of proof primarily lay with the plaintiff?
iii) Whether the right of pre-emption serves as a significant constraint on an owner's ability to transfer his property to whomever he likes?
iv) Whether in a pre-emption suit, the plaintiff has to establish his preferential or superior right qua the buyer and sale transaction?
v) Whether the right of pre-emption extends to transactions such as gifts or exchanges?

Analysis: i) According to section 5 of the Act, a right of pre-emption arises in the case of a sale, which, as defined in section 2(d) of the Act, refers to a permanent transfer of ownership of immovable property in exchange for valuable consideration. However, this definition explicitly excludes situations where agricultural lands are exchanged for purposes of better management. A nuanced aspect of this case revolved around the notion that an exchange could, in reality, constitute a sale masquerading as an exchange in order to circumvent the right of pre-emption.
ii) The onus of proof primarily lay with the plaintiff, who asserted that the recorded mutation represented a sale rather than an exchange. The mere failure of

the defendant to establish the transaction as a legitimate and bona fide exchange did not automatically validate the conclusion that it was a sale.

iii) It is now well recognised that the right of pre-emption serves as a significant constraint on an owner's ability to transfer his property to whomever he likes. This right acts as a clog on the owner's freedom to alienate his property; it has therefore to be strictly construed.

iv) In a pre-emption suit, the plaintiff must not only establish that he has a preferential or superior right over the buyer (vendee) involved in the transaction, but he also bears the burden of proof to demonstrate clearly and convincingly that the transaction he seeks to pre-empt is indeed a sale, and that he has made the necessary demands for pre-emption according to law. If there exists any ambiguity surrounding the nature of the transaction in question casting doubt on whether it constitutes a sale, the plaintiff must fail. In the same vein, if the circumstances lend themselves to multiple interpretations, the courts should be disinclined to favour a reading that does not classify the transaction as a sale.

v) According to Section 5 of the Act, the right of pre-emption is contingent upon the occurrence of a sale; this right does not extend to transactions such as gifts or exchanges.

Conclusion: i) A right of pre-emption arises in the case of a sale.

ii) The onus of proof primarily lay with the plaintiff.

iii) the right of pre-emption serves as a significant constraint on an owner's ability to transfer his property to whomever he likes.

iv) The plaintiff must not only establish that he has a preferential or superior right over the buyer (vendee), but he also bears the burden of proof that the transaction he seeks to pre-empt is indeed a sale

v) This right does not extend to transactions such as gifts or exchanges.

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9. **Supreme Court of Pakistan**
Bashir Ahmad alias Phero v. The State
Jail Petition No.813 of 2017
Mr. Justice Athar Minallah, Mr. Justice Irfan Saadat Khan, Mr. Justice Malik Shahzad Ahmad Khan
https://www.supremecourt.gov.pk/downloads_judgements/j.p._813_2017.pdf

Facts: An incident occurred at night involving a group transporting harvested maize on a tractor trolley when accused alongwith armed individuals allegedly came with the intention to commit dacoity. Upon being identified, the accused persons opened fire, resulting in the death of two individuals. FIR was lodged and accused faced trial. The Trial Court convicted the petitioner of murder and attempted robbery, sentencing him to death. The High Court set aside the robbery conviction, maintained life imprisonment for murder, and extended the benefit under Section 382-B Cr.P.C. The petitioner challenged the High Court's judgment, raising doubts about identification, motive, recovery, and the contradictory testimonies of witnesses.

Issue: i) What is the evidentiary value of identification parade, when the accused was shown to the witnesses beforehand, key physical features of the accused were not disclosed and the parade was conducted after a delay of over a year?
ii) Under what circumstances benefit of doubt must be extended to the accused?

Analysis: i) The identification parade, in our view, also appears to be quite dubious as it has been mentioned in the petitioner's statement under section 342, Cr.P.C. that he was shown to the complainant party before the parade… As per deposition of PW-3 it is evident that he did not mention the complete physical features of the unknown accused in his statement before the police. It was also admitted that the identification parade of the accused took place after a period of one year and four months from the incident…Under the circumstances identification of the petitioner in the identification parade is not free from doubt.
ii) This Court has already ruled countless times and has recently reiterated in the case of Ahmed Ali and another v. The State (2023 SCMR 781) that in cases where there is even a single doubt, the benefit of that doubt would accrue as of right to an accused.

Conclusions: i) See above analysis No i.
ii) In cases where there is even a single doubt, the benefit of that doubt would accrue as of right to an accused.

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10. **Supreme Court of Pakistan**
Ali Adnan Sheikha v. I.G Police Sindh and others
Cr. P.L.A No. 147-K/2025
Mr. Justice Irfan Saadat Khan & Mr. Justice Aqeel Ahmed Abbasi
https://www.supremecourt.gov.pk/downloads_judgements/crl.p._147_k_2025.pdf

Facts: The petitioner party stood accused in a criminal case. They were convicted by the trial court; however, the appellate court acquitted them from the charge. The petitioners approached the police for taking action under section 182 PPC against the proposed accused (witnesses of FIR) for recording false statements against them. The application was declined. Then they filed petition u/s 22A/B, which too was dismissed. The appeal before High Court was also failed. Hence leave to appeal filed before the Supreme Court.

Issues: i) What are the classes of report under section 173 Cr.PC?
ii) After submission of report u/s 173 CrPC, What power and authority the Magistrate can exercise?
iii) Whether the Magistrate has any authority to issue directions to initiate proceedings under section 182 PPC?
iv) Who is legally competent, and at what stage, to issue directions to initiate proceedings under section 182 PPC?
v) Which information is considered to be false, whether each information which is 'not proved' attracts the penal consequences u/s 182 PPC?

vi) Whether the provision u/s 182 PPC can be invoked in cases where the complainant cannot prove the allegation?
vii) Whether the Magistrate or Ex-Officio Justice of Peace have authority to order or issue direction for filing the complaint u/s 182 PPC?
viii) Whether proceedings u/s 182 PPC can be initiated without findings of any judicial forum or the I.O holding that the information laid before the police was false?
ix) Whether provision u/s 182 PPC attracts if the complainant fails to prove the case due to jurisdictional defect, limitation, insufficient evidence, or benefit of doubt?

Analysis: i) I.O after completing investigation as per Rule 24.7 of the Police Rules, 1934 can recommend disposal of an FIR in Class "A" if the case is true but accused is untraceable, or in Class "B" if the information given to the police is maliciously false, or in Class "C", if matter is non-cognizable or for a civil suit or the case was filed owing to mistake of fact.
ii) Magistrate has the power to either accept the same or take cognizance of the offence reported or to direct the I.O to reinvestigate the matter and submit a fresh report within the prescribed period. However, the Magistrate has no authority to direct the I.O for disposal of the FIR under A, B or C class as referred to herein above.
iii) Magistrate has no authority to issue directions to initiate proceedings under Section 182, PPC against the complainant in view of the bar laid under Section 195, CrPC.
iv) It may be clarified that in case of registration of an FIR the information is laid before the SHO of the concerned police station, then only the said SHO is competent to initiate proceedings under Section 182, PPC in case of false information in appropriate cases, whereas, if such SHO is not available or prevented by sufficient cause to initiate proceedings under Section 182, PPC then such proceedings can be initiated by a superior police officer.(---) Suffice is to state that provision of Section 182, PPC can only be initiated by the public servant before whom the false information was laid, which resulted in initiation of criminal proceedings and found to be false through judicial process.
v) It may be observed here that in case the information laid before the public servant with Bonafide belief and knowledge of it being true, the same cannot be termed as false unless it is proved in accordance with law through judicial proceedings. Such information can be termed as 'not proved' and not 'false' and, therefore, the same cannot attract the penal provision of Section 182, PPC.
vi) such penal provisions cannot be invoked in cases where the complainant could not prove the allegations by producing sufficient evidence or material in support of such allegation before the judicial forum.
vii) The cognizance by a Magistrate could have been taken in the given case on a written complaint of the concerned police officer, whereas, the Magistrate or Ex-Officio Justice of Peace had no locus standi or the authority to order or issue

directions for filing of a complaint in respect of an offence under Section 182, PPC.

viii) However, there was no finding of the Appellate Court to the effect that the information laid before the police by the complainant was false. Since there was no opinion of the I.O and finding by any judicial forum holding the information laid before the police by the complainant as false, therefore, the provisions of Section 182, PPC are otherwise not attracted in the instant case.

ix) Any other interpretation to hereinabove provisions of law would result in multiplying the criminal litigation out of same criminal proceedings and would open a floodgate of filing frivolous proceedings in every criminal case where the complainant could not succeed due to any other reason i.e. jurisdictional defect, limitation, insufficient evidence, or benefit of doubt etc.

Conclusion: i) See above analysis No.i

ii) See above analysis No.ii

iii) Magistrate has no authority to issue directions to initiate proceedings under Section 182 PPC.

iv) See above analysis No.iv

v) See above analysis No.v.

vi) provisions u/s 182 PPC cannot be invoked in cases where the complainant could not prove the allegations by producing sufficient evidence.

vii) Magistrate or Ex-Officio Justice of Peace haS no authority to issue directions for filing of a complaint in respect of an offence under Section 182, PPC.

viii) In absence of any opinion of the I.O and finding by any judicial forum as falseness of information, the provisions u/s 182, PPC cannot be initiated.

ix) Provision u/s 182 PPC do not attract when the complainant fails due to jurisdictional defect, limitation, insufficient evidence, or benefit of doubt etc.

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11. **Supreme Court of Pakistan**
Syed Basit Hyder Taqvi v. The State
Criminal Petition No.39-K/2025
Mr. Justice Muhammad Hashim Khan Kakar, Mr. Justice Shakeel Ahmad, Mr. Justice Ishtiaq Ibrahim
https://www.supremecourt.gov.pk/downloads_judgements/crl.p._39_k_2025.pdf

Facts: The complainant lodged an FIR stating that he is an advocate by profession and was owed a professional fee in Special Case by accused. The complainant is aggrieved by the dishonor of cheques issued by the accused to discharge an outstanding financial obligation relating to the payment of professional fees. Through the instant petition, the petitioner has assailed the impugned order passed by the High Court, whereby his petition for concession of pre-arrest bail was dismissed.

Issues: i) Whether a counsel may initiate criminal proceedings against a client for failure to pay outstanding professional fees?

ii) What are the remedies available to a counsel if the client has failed to make the full fee payment?
iii) What is the primary purpose of Section 489-F of the PPC, and how does it differentiate between criminal and civil remedies?

Analysis: i) The counsel-client relationship is fiduciary in nature, as indicated by the combined reading of the aforementioned legal provisions. Any attempt to violate this trust by requiring a counsel to disclose privileged information or to initiate criminal proceedings against a client would be inconsistent with the principles of justice and fairness. In general, counsel is prohibited from initiating criminal proceedings against a client for non-payment of legal fees, as these disputes are civil in nature.
ii) It is important to note that in the present instance, if the client has failed to make the full fee payment, the amount may be recovered through civil remedies. However, the initiation of a criminal case against one's own client should only be considered in exceptional circumstances where no other remedy is available. A failure to pay for a service, such as legal representation in this instance, does not necessarily result in penal consequences. A state of consciousness that is culpable is the essential component of criminal liability.
iii) The 489-F of the PPC provision is intended to function as a safeguard against fraud, rather than as a blade to enforce civil recovery. Mens rea (dishonest intent) must be established in order to incur penal consequences, and criminal proceedings under 489-F PPC must not be used as a substitute for civil remedies.

Conclusion: i) In general, counsel is prohibited from initiating criminal proceedings against a client for non-payment of legal fees, as these disputes are civil in nature.
ii)See Above Analysis No. ii
iii) See Above Analysis No. iii

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12. **Supreme Court of Pakistan**
Haseeb Waqas Sugar Mill Limited etc. v. Government of Pakistan through Secretary Finance, and others
Civil Appeals No. 1388 to 1392 of 2017 [On appeal from the judgment/order dated 12.02.2015 passed by the Lahore High Court, Lahore in STRs No. 116/2007, 127/2007, 14/2008, 21/2009 and 185/2011] AND CMAs No. 1917-L to 1919-L/15 and 964-L and 966-L/2015
Mr. Justice (the Chief Justice) Yahya Afridi, Ms. Justice Muhammad Shafi Siddiqui, Mr. Justice Miangul Hassan Aurangzeb
https://www.supremecourt.gov.pk/downloads_judgements/c.a._1388_2017.pdf

Facts: The High Court, in a Sales Tax Reference, was asked to decide whether an adjudication order was time-barred and if such a question, not raised before lower forums, could still be raised in reference jurisdiction. The High Court held that no doubt the Court (reference jurisdiction) exercises a special jurisdiction under section 47 of the Sales Tax Act, 1990, however, that jurisdiction merely extends

to decide the question of law, which arises out of the order and not otherwise. The order was set aside by the Supreme court of Pakistan.

Issues: i) Whether reference jurisdiction of High Court is confined to questions of law expressly raised and decided below, or does it also permit the Court to entertain new questions of law that arise from and are apparent on the tribunal's order?
ii) Whether the question of limitation is required to be determined by the court as a foremost obligation?

Analysis: i) The reasons that prevailed with the High Court was of a special jurisdiction being exercised under section 47 of the Act which, according to the judgment could only be extended to the question of law that arises out of the order. Perhaps the view in the impugned order was that it is restricted to question "raised" before lower fora and "decided" and that new question of law (even if arises out of order) cannot be framed and that in terms of paragraph 16 (referred above) reference application devoid of such order. The reasons that prevailed with the High Court was of a special jurisdiction being exercised under section 47 of the Act. As to the scope of reference jurisdiction under the relevant statute, the matter came up for consideration with reference to Income Tax Ordinance, 2001. There is no cavil to the proposition that the scope of reference is now extended to the extent of an appeal, which is continuation of main lis and in consequence thereof such principles, considering the statutory frame of reference jurisdiction are also attracted...It is thus not only those questions which have been pleaded and raised before the lower fora which could be agitated in the reference jurisdiction but would also include those which arise out of the order of the Tribunal. The order of the Tribunal talks about passing of order-in-original and thus its validity, in terms of timeframe as contoured by relevant statute is to be adjudged and should have been adjudged, which indeed arises out of the order. There is thus nothing in the referred provision of the reference jurisdiction to prevent the appellants from raising such question of law which can be made out and seen from the contents of the order, impugned in reference jurisdiction. Plz carefully read the text and formulate a brief legal question of not more than two lines. which, according to the judgment could only be extended to the question of law that arises out of the order. Perhaps the view in the impugned order was that it is restricted to question "raised" before lower fora and "decided" and that new question of law (even if arises out of order) cannot be framed and that in terms of paragraph 16 (referred above) reference application devoid of such order..

ii) The question of limitation is always considered as an integral part of main lis and can never be isolated, be it special/appellate or regular plenary jurisdiction etc. Limitation ought to have been decided as it is always betrothed with the litigation. It is attached with litigation in such a way that it becomes court's duty to look into it as a priority, on its own.

Conclusion: i) Reference Jurisdiction is not confined only to those questions which have been pleaded and raised before the lower fora. Rather it extends to those which arise out of the order of the Tribunal.
ii) The question of Limitation is inseparable from the main lis and must be examined by the court as a priority on its own.

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13. **Supreme Court of Pakistan**
Muzammil Hussain. v. The State and another
Criminal Petition No.974-L of 2025
Mr. Justice Shahid Whaeed, Mr. Justice Musarrat Hillali, Mr. Justice Salahuddin Panhwar.
https://www.supremecourt.gov.pk/downloads_judgements/crl.p._974_l_2025.pdf

Facts: The petitioner, Muzammil Hussain, was arrested in a case registered under Sections 337-A(iii), 337-L(2), 148, and 149 PPC for allegedly causing a nasal injury categorized as Shajjah-i-Hashimah. He sought post-arrest bail on grounds of false implication due to prior enmity, unexplained 14-day delay in lodging the FIR, and lack of any recovery or prior criminal record. High Court declined bail primarily on the ground that Section 337-A (iii), P.P.C. was attracted, owing to the case falls within the ambit of the prohibitory clause contained in Section 497(1) Cr.P.C.

Issue: i) Whether, in cases involving hurt under Section 337-A(iii) PPC, a sentence of imprisonment by way of Ta'zir can be lawfully awarded without a specific finding that the accused is a previous convict, habitual, hardened, desperate, or dangerous criminal, as required under Section 337-N(2) PPC?
ii) Whether the mere fact that an offence falls within the prohibitory clause of Section 497(1) Cr.P.C. is sufficient to deny post-arrest bail to an accused, particularly when the case squarely falls within the ambit of Section 337-N (2) P.P.C. and calls for further inquiry under Section 497(2) Cr.P.C. and no exceptional circumstances exist?

Analysis: i) It is pertinent to note that under Section 337-N (2), P.P.C., in matters of hurt, a sentence of imprisonment by way of Ta'zir may only be awarded if the convict is shown to be a "previous convict, habitual, hardened, desperate or dangerous criminal", or if the offence has been committed in the name or on the pretext of honour. In cases of causing hurt, unless the conditions prescribed under Section 337-N (2), P.P.C. are specifically attracted to the facts of the case, no lawful sentence of imprisonment by way of Ta'zir can be imposed.
ii) No doubt, the alleged offence falls within the prohibitory clause of Section 497(1), Cr.P.C., yet that alone is not a valid ground to decline bail to the petitioner, particularly when his case squarely falls within the ambit of Section 337-N(2), P.P.C., a provision that may appropriately be considered even at the bail stage. It is a well-settled principle, that the gravity or horror of a heinous crime, by itself, cannot obstruct the grant of bail if the circumstances otherwise

render the guilt of the accused as calling for further inquiry; nor can bail be withheld as a substitute for punishment.

Conclusion: i) under Section 337-N (2), P.P.C., in matters of hurt, a sentence of imprisonment by way of Ta'zir may only be awarded if the convict is shown to be a "previous convict, habitual, hardened, desperate or dangerous criminal"
ii) when his case squarely falls within the ambit of Section 337-N (2), P.P.C., a provision that may appropriately be considered even at the bail stage.

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14. **Supreme Court of Pakistan**
Muhammad Ayub, Shop Manager BATA Pak. Ltd and another v. Muhammad Rahman and others
Civil Petition No.5666 of 2024
Mr. Justice Yahya Afridi, CJ, Mr. Justice Salahuddin Panhwar
https://www.supremecourt.gov.pk/downloads_judgements/c.p._5666_2024.pdf

Facts: The respondent filed an ejectment application before the Rent Controller seeking possession and rent recovery. The Rent Controller allowed ejectment but denied rent arrears. The appellate forum agreed, noting the application was filed four years after tenancy expiry and lacked evidence of arrears. The High Court, however, in exercise of its writ jurisdiction, reversed these concurrent findings and granted the respondent full relief, including recovery of rent for the entire period. The petitioners challenged the High Court's judgment through this petition.

Issues: i) What limitations does the High Court have in substituting its own view on disputed questions of fact under Article 199 of the Constitution?
ii) How does Section 13(2)(i) of the Ordinance address the situation where the tenancy agreement does not stipulate a timeline for rent payment?
iii) When interference in concurrent findings is permissible?
iv) Who carries the burden of proof, Does the failure of the opposing party to rebut a claim guarantee the claim's success?

Analysis: i) The High Court, in exercise of its jurisdiction under Article 199 of the Constitution, may not substitute its own view on disputed questions of fact unless there is gross misreading or non-reading of material evidence, or findings that are wholly perverse or unsupported by the record. The High Court is not an appellate forum to reappraise evidence merely on grounds of perceived injustice unless the conclusions arrived at by the subordinate fora are shown to be legally untenable.
ii) Furthermore, the statutory regime under Section 13(2)(i) of the West Pakistan Urban Rent Restriction Ordinance, 1959 prescribes a period of sixty days for initiating proceedings in cases of non-payment of rent, in the absence of a fixed timeline in the tenancy agreement.
iii) Interference in concurrent findings is permissible only when such findings are shown to be illegal, perverse, or based on extraneous considerations.

iv) The burden of proof rests with the party asserting a claim, and the absence of rebuttal by the other side does not automatically result in the success of the claim, particularly when the claim is unsupported by credible evidence.

Conclusion: i) See above analysis no. i
ii) It prescribes a period of sixty days for initiating proceedings in cases of non-payment of rent, in the absence of a fixed timeline in the tenancy agreement.
iii) If such findings are shown to be illegal, perverse, or based on extraneous considerations.
iv) See above analysis no. iv

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15. **Supreme Court of Pakistan**
The Province of Punjab through its Chief Secretary, Government of the Punjab v. T&T Employees Ideal Cooperative Housing Society Ltd.
Civil Petition No. 2735-L/2015
Mr. Justice Aamer Farooq, Mr. Justice Ali Baqar Najafi
https://www.supremecourt.gov.pk/downloads_judgements/c.p._2735_l_2015.pdf

Facts: Complaints of financial and administrative irregularities in a cooperative housing society prompted the Chief Minister to direct an inquiry through his Inspection Team. The society challenged the legality of this directive, resulting in the High Court ruling that the Chief Minister lacked authority under the statutory scheme governing cooperative societies.

Issues: i) Does Clause 5 of the Punjab Government Rules of Business, 2011 empower the Chief Minister to initiate or order an inquiry into a cooperative society regulated by the Cooperative Societies Act, 1925?
ii) Can executive oversight under Clause 5 override statutory mechanisms established by special legislation such as the Cooperative Societies Act, 1925?
iii) Whether the Lahore High Court erred in interpreting Clause 5 of the Rules as excluding the Chief Minister's administrative oversight in matters governed by statutory regulatory schemes?

Analysis: i) The Rules do not and cannot override or confer statutory powers not granted by an Act of the Parliament or the Provincial Assembly, however, they serve to formulate exercise of the executive authority and oversight. The bare reading of clause 5 sub-clause (2) shows that Chief Minister may call for any case or information from any Department, Attached Department or Regional Office... Clause 5 permits Chief Minister to call for record and issue directions to Government Departments. This function is administrative in nature and does not amount to statutory intervention.
ii) The fundamental principle of statutory interpretation is that apparent conflict between general and special law should be resolved through harmonious construction. The Act governs the substantive regulatory framework of cooperative societies, including inquiry procedure... any formal inquiry into the affairs of cooperative society must conform to the procedural and substantive

requirements of the Act. The inquiry cannot usurp the functions of the Registrar or the authorities empowered under the Act.

iii) The learned High Court, in its judgment, adopted the rigid interpretation effectively excluding the Chief Minister from any oversight or administrative enactment in matters pertaining to cooperative societies... it erred in concluding that Chief Minister had absolutely no authority to order or initiate an inquiry or call for information even through competent Department... the judgment of the learned High Court is not sustainable, as it has construed Clause 5 ibid in a restricted manner and has made the referred power of the Chief Minister dormant wherever there is statutory regulatory scheme work.

Conclusion: i) The Chief Minister is empowered under Clause 5 to call for information but not to conduct a formal inquiry under the Cooperative Societies Act, 1925.
ii) Executive oversight cannot override the statutory mechanism; formal action must comply with the provisions of the Act.
iii) The Lahore High Court erred by narrowly interpreting clause 5 and excluding the Chief Minister's administrative oversight entirely.

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16. **Supreme Court of Pakistan**
Tahseen Ullah and Salman Khan v. The State
Jail Petition No. 611 of 2022
Mr. Justice Muhammad Hashim Khan Kakar, Mr. Justice Ishtiaq Ibrahim, Mr. Justice Ali Baqar Najafi
https://www.supremecourt.gov.pk/downloads_judgements/j.p._611_2022.pdf

Facts: The petitioners were tried, convicted, and sentenced by the learned Trial Court on charges of *Qatl-e-Amd*, *Attempt to commit Qatl-e-Amd*, and *Robbery*, having committed the occurrence in furtherance of their common intention. Aggrieved by their convictions and sentences, the petitioners preferred Criminal Appeals before the Hon'ble High Court. A Murder Reference was also forwarded by the learned Trial Court for confirmation or otherwise of the death sentence awarded to one of the petitioners. The Hon'ble High Court, vide the impugned judgment, dismissed the petitioners' appeals and answered the Murder Reference in the affirmative. Hence, the instant Jail Petition

Issues: i) What is the object of a test identification parade?
ii) In which cases does the principle of caution apply?
iii) Is the infliction of personal injury a necessary condition for establishing individual accountability in cases of robbery under the law?
iv) What are the prerequisites for the application of the doctrine of constructive or vicarious liability under Section 34 PPC?
v) What is the appropriate yardstick for assessing the liability of an individual member?

Analysis: i) It is settled law that the primary object of a test identification parade is to enable a witness, who claims to have seen the offender(s) at the time of the commission

of the offence, to identify the accused person(s) from amongst a number of other persons with similar physical characteristics.

ii) It is well-settled that in cases involving private enmity or individual disputes, the possibility of exaggerated charges or false implication of more family members of accused cannot be ruled out and, in such circumstances, the principle of caution applies with full force.

iii) In offences of this nature, where a gang operates collectively, the law does not require that each participant must personally inflict a fatal injury to be held accountable. It is sufficient that the act was committed in furtherance of a common intention and that the accused participated with knowledge and shared purpose.

iv) The doctrine of constructive or vicarious liability, as encapsulated under Section 34 PPC, clearly stipulates that when a criminal act is done by several persons in furtherance of the common intention of all, each of them is liable for that act in the same manner as if it were done by him alone.

v) It is also settled law that in offences involving common intention or joint enterprise, the precise role played by each individual may vary, yet liability attaches equally to all participants if the act is done in furtherance of common intention. It is not necessary that each member of the group must perform the same act; rather, the existence of common design and participatory conduct is sufficient to invoke joint liability.

Conclusion: i) The object of a test identification parade is to enable a witness to identify the accused from among individuals of similar appearance.

ii) Principle of caution applies in cases involving private enmity and individual disputes.

iii) No. The law does not require that each participant must personally inflict a fatal injury to be held accountable.

iv) When a criminal act is done by several persons in furtherance of the common intention of all, constructive or vicarious liability arises.

v) The existence of common design and participatory conduct.

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17. **Supreme Court of Pakistan**
Gul Muhammad & 2 others v. The State
Jail Petition No. 375 of 2023
Mr. Justice Muhammad Hashim Khan Kakar, Mr. Justice Ishtiaq Ibrahim, Mr. Justice Ali Baqar Najafi
https://www.supremecourt.gov.pk/downloads_judgements/j.p._375_2023.pdf

Facts: The petitioners/ accused persons were convicted under sections 9(c) of the Control of Narcotic Substances Act, 1997 by the learned Additional Sessions Judge/Special Court. Aggrieved of their conviction and sentences, the petitioners-convicts preferred Criminal Appeal before the learned Lahore High Court, Lahore, which was dismissed. It is against these orders of the Trial Court as well as the High Court that the present Jail Appeal has been filed.

Issues: i) Does the mere presence of an accused inside a vehicle carrying narcotics amount to "possession" under Section 9(c) of the CNSA, without proof of their conscious knowledge or control over the contraband?

ii) Can suspicion or mere association with co-accused substitute for proof beyond reasonable doubt in a prosecution under Section 9(c) of the CNSA?

iii) Is a conviction under Section 9(c) of the CNSA sustainable solely on the testimony of police witnesses in the absence of independent civilian corroboration?

iv) Is proof of safe custody and an unbroken chain of evidence essential for sustaining a conviction under Section 9(c) of the CNSA?

v) Can an accused be convicted of abetment in a narcotics offence solely on the basis of presence or association with the principal offenders?

Analysis: i) The concept of 'possession' under the law postulates not merely physical proximity but conscious and volitional control over the substance in question. In the absence of such evidence, the foundational requirement of 'conscious possession' remains un-fulfilled. There is no material to suggest that the narcotics were lying in open view or were visible to petitioner or that she was in a position to exercise any control or dominion over the same. The recovery from the vehicle, per se, without linkage to her conscious possession, is not sufficient to attract criminal liability.

ii) It is a well-settled principle of criminal jurisprudence that suspicion, however grave, cannot take the place of proof, and that the benefit of doubt, if arising from the record, must always be extended to the accused. No evidence whatsoever has been brought on record by the prosecution to prove conscious knowledge of petitioner with regard to presence of the narcotics shown recovered near the footwell of the male petitioners-convicts or her nexus with the same (…) No such case has been made out by the prosecution against petitioner, therefore, no adverse inference can be drawn from her silence or lack of explanation.

iii) Admittedly, all the prosecution witnesses are police officials; however, it is now a well-settled principle of law, reiterated in a catena of judgments of this Court, that the testimony of police officials cannot be discarded merely on account of their official status unless mala fides, bias, or prior enmity is proved, which in the instant case has not been established by the defence.

iv) The prosecution has satisfactorily demonstrated the safe custody and unimpaired transmission of the sealed samples from the place of recovery to the Police Station and thereafter to the Punjab Forensic Science Agency (PFSA), through the statements of (PW.4)/the Investigating Officer and (PW.6)/Moharrir of the Police Station.

v) Although the prosecution alleged in the FIR that petitioner had abetted the commission of the offence, however, such an allegation, not corroborated by cogent and credible evidence, cannot by itself justify her conviction. In order to establish the charge of abetment, it was incumbent upon the prosecution to adduce

evidence demonstrating that petitioner had knowledge of the presence of the narcotics in the motorcar or had actively participated in the planning or execution of the offence. However, no such evidence direct or circumstantial, has been brought on record against her by the prosecution.

Conclusion: i) Mere presence in a vehicle or proximity to contraband does not amount to conscious possession unless prosecution proves knowledge, control, or participation.
ii) See analysis ii above.
iii) Conviction can rest on police testimony alone if it is credible and unimpeached; absence of independent witnesses is not fatal.
iv) See analysis iv above.
v) Mere companionship or presence is not abetment; active involvement must be demonstrated through direct or circumstantial evidence.

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18. **Supreme Court of Pakistan**
Mst. Shaista Hussain v. Farzana Naheed and others
CPLA No.5516 of 2024
Mr. Justice Yahya Afridi (The Chief justice), Mr. Justice Muhammad Shafi Siddiqui, Mr. Justice Miangul Hassan Aurangzeb
https://www.supremecourt.gov.pk/downloads_judgements/c.p._5516_2024.pdf

Facts: The petitioner sought eviction on the basis of an alleged oral tenancy, claiming herself as landlord. The Rent Controller dismissed the eviction petition for failure to prove the existence of a tenancy agreement or payment of rent. The appellate court upheld this decision, and the High Court also dismissed the petitioner's writ petition.

Issues: i) What is the object of the Punjab Rented Premises Act, 2009 in relation to disputes between landlord and tenant?
ii) Who bears the burden of proving the existence of a landlord-tenant relationship in eviction proceedings?
iii) How the term 'tenant' is defined in the 2009 Act?

Analysis: i) The 2009 Act proceeds on the assumption that there is a relationship of landlord and tenant between the parties in an eviction petition. The object behind the enactment of the 2009 Act landlord and tenant, to provide a mechanism for settlement of their expeditious and cost effective manner and for tenant between the parties before the Rent Controller, he would have no jurisdiction to proceed with the matter.
ii) It is a well settled proposition of law that the onus to prove the existence of a relationship of landlord and tenant between the parties is on the landlord who seeks the eviction of a tenant.
iii) The term "tenant'^ has been defined in section 2(1) of the 2009 Act as follows:-

"2.(1) "tenant" means a person who undertakes or is bound to pay rent as consideration for the occupation of a premises by him or by any other person on his behalf and includes:-

(i) a person who continues to be in occupation of the premises after the termination of his tenancy for the purpose of a proceeding under this Act;

(ii) (ii) legal heirs of a tenant in the event of death of the tenant who continue to be in occupation of the premises; and

(iii) a sub-tenant who is in possession of the premises or part thereof with the written consent of the landlord."

Conclusion: i) Under the 2009 Act, the Rent Controller lacks jurisdiction without proof of a landlord-tenant relationship.
ii) The burden of proving the landlord-tenant relationship in eviction proceedings rests on the landlord.
iii) See above analysis No. iii.

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19. **Supreme Court of Pakistan**
Mrs. Tasneem Abbas v. Additional District Judge, Lahore and others
Civil Appeal No. 132-L of 2013
Mr. Justice Yahya Afridi, CJ, Mr. Justice Muhammad Shafi Siddiqui, Mr. Justice Miangul Hassan Aurangzeb
https://www.supremecourt.gov.pk/downloads_judgements/c.a._132_l_2013.pdf

Facts: The appellant sought eviction of the respondent from a rented premises on grounds of default in rent, personal need, and violation of tenancy terms. The Rent Tribunal allowed eviction, but the appellate court reversed it, and the High Court upheld that reversal on the ground of non-compliance with statutory requirements of tenancy registration.

Issues: i) Does non-compliance with section 5(2) of the Punjab Rented Premises Ordinance, 2007 render an eviction petition non-maintainable without opportunity to cure the defect?
ii) Can pendency of a civil suit claiming ownership by the tenant bar or suspend eviction proceedings before the Rent Tribunal?
iii) Was the appellate court justified in independently comparing disputed signatures without expert evidence under Article 84 of the Qanun-e-Shahadat Order, 1984?

Analysis: i) The vital question that needs to be determined is whether as a result of such non-compliance, the eviction petition is to be dismissed at the alter or whether an opportunity was to be given to the eviction petitioner to cure such defect. Once, such omission on the appellant's part was brought to the notice of the high court, it ought to have given an opportunity to the appellant to cure the defect by paying the fine in terms of section 9(a) of the said Ordinance.
ii) The appellate court had explicitly held that the right course for the appellant

was to defend her title in the civil court. In holding so, the appellate court did not take into consideration the law laid down by the superior courts that the pendency of a civil suit filed by respondent No.3 in an eviction petition claiming to be an owner of rented premises cannot be a ground either to dismiss or stay the proceedings before the Rent Tribunal (…) Until then he cannot arrogate to himself the status of the owner of the demised premises. We are, therefore, of the view that the appellate court erred by requiring the appellant to defend her title in the civil suit and made this the basis for setting aside the eviction order passed by the Rent Tribunal.

iii) There is no doubt that under Article 84 of the Qanoon-e- Shahadat Order, 1984 ("the 1984 Order"), courts have the power to compare the admitted signatures with the ones in dispute. But the rule of prudence **is** that comparison of signatures by courts as a mode of ascertaining the truth should be used with great care and caution and this has been firmly established by authorities. It is well settled that where a Judge compares the handwriting or signatures with other documents which are produced before him and which are not challenged as fabricated, such a process of comparison by the court upon its own initiative and without the guidance of an expert is hazardous and recognizably inconclusive… It is true that it is undesirable that a Presiding Officer of the Court should take upon himself the task of comparing signature in order to find out whether the signature/writing resembled to the disputed document with that of admitted signature/writing but the said provision do empower the Court to compare the disputed signature/writing with the admitted or proved writing.

Conclusion: i) Non-compliance with section 5(2) does not make the eviction petition outrightly non-maintainable; an opportunity must be given to cure the defect.

ii) Pendency of a civil suit does not bar eviction proceedings before the Rent Tribunal.

iii) The appellate court erred in independently comparing signatures without expert evidence under Article 84.

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20. **Lahore High Court**
Muhammad Nouman Shakir, etc. versus The State, etc.
Crl. Appeal No. 39518-J of 2022
The Chief Justice Miss Aalia Neelam, Justice Abher Gul Khan
https://sys.lhc.gov.pk/appjudgments/2025LHC5686.pdf

Facts: The appellants challenged their convictions awarded by the trial court in a murder case arising out of a family dispute. The first appellant was sentenced to death under section 302(b) PPC along with imprisonment under sections 324, 337-D, and 338-A(b) PPC, besides payment of Arsh and compensation to the injured and legal heirs of the deceased. The second appellant was sentenced to life imprisonment under section 302(b) PPC, with additional terms under sections 324, 337-D, and 338-A(b) PPC, along with liability to pay Arsh and

compensation, with her sentences ordered to run concurrently. Both were extended the benefit of section 382-B Cr.P.C.

Issues: i) What is the legal test to determine an act committed under "grave and sudden" provocation**?**
ii) What ought to establish to claim the benefit of provocation?
iii) When does a culpable homicide amount to murder under Section 300 PPC?

Analysis: i) The test of "grave and sudden" provocation is whether a reasonable man, belonging to the same class of society as the accused, would be so provoked as to lose his self-control and, under the influence arising from that provocation, commit the incident.
ii) A person claiming the benefit of provocation must establish that the provocation was severe and sudden, that it deprived them of the capacity for self-control, and that they caused the death of a person while still under that influence.
iii) Only such culpable homicides will be murder when they fulfill the conditions as mentioned under Section 300 PPC**.**

Conclusion: i) The test of "grave and sudden" provocation is if a reasonable person of the accused's class would lose self-control and commit the act.
ii) Benefit of provocation requires proof of sudden severity, loss of self-control, and killing under its influence.
iii) Culpable homicide amounts to murder only when conditions of Section 300 PPC are fulfilled.

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21. **Lahore High Court**
Muhammad Imtiaz, etc. v. The State, etc.
Crl. Appeal No.24423-J of 2022
Muhammad Yasin v. Muhammad Imtiaz, etc.
Crl. Revision No.22970 of 2022
The State v. Muhammad Tayyab
Murder Reference No.71 of 2022
Ms Justice Aalia Neelum (The Chief Justice), Mrs. Justice Abher Gul Khan
https://sys.lhc.gov.pk/appjudgments/2025LHC5669.pdf

Facts: The appellants were convicted by the trial court for murder and related offences. The prosecution's case was built upon an FIR lodged shortly after the incident, eyewitness testimonies, and medical and forensic evidence. The trial court sentenced one appellant to death and the others to life imprisonment, prompting the accused to file appeals, the State to seek confirmation of the death sentence, and the complainant to file a revision for enhancement of punishment.

Issues: i) Whether preparation of an FIR away from the police station, without confirming it was written on the complainant's instructions, affect its evidentiary value?
ii) What is putrefaction?

iii) What is rigor mortis and within how much time it develops?
iv) Whether the omission of names of eyewitnesses and the premature inclusion of FIR details in the inquest report affect the credibility of the prosecution's version?
v) What is the evidentiary value of medical evidence, and whether it can establish the identity of the assailant?
vi) What is the legal significance of motive being described as a double-edged weapon in criminal cases?
vii) Whether the origin of human blood can be scientifically determined from a weapon recovered weeks after the occurrence?
viii) Whether failure to produce entries from the Malkhana Register casts doubt on the safe custody and identity of the recovered case property?
ix) Whether it is reasonable to believe that the accused retained blood-stained weapons at their residence for an extended period without disposing of them?
x) Whether the recovery of a motorcycle without prior identification or details provided by the complainant carries any evidentiary value?
xi) What is the legal principle regarding the benefit of doubt in criminal cases, and how should it be applied in assessing the prosecution's evidence?

Analysis: i) The author of the complaint should state that the complaint was prepared under the complainant's instructions… The Hon'ble Supreme Court of Pakistan in the case of "Allah Bachaya and another v. The State" (PLD 2008 SC 349) held that:- "In the instant case, the FIR was not recorded at the police stations. It has been held time and again that FIRs which are not recorded at the police stations suffer from the inherent doubt that those were recorded at the spot after due deliberations."
ii) Putrefaction is the fifth stage of death, following pallor mortis, livor mortis, algor mortis, and rigor mortis. With the onset of putrefaction, rigor mortis passes off, and secondary relaxation occurs. Secondary relaxation occurs at around 36 hours after death due to the breakdown of the contracted muscles due to decomposition
iii) Rigor mortis is the post-mortem stiffening/rigidity of the body, which sets in within two hours from the time of death and is completed in 12 hours…Rigor mortis lasts 24-48 hours in winter and 18-36 hours in summer.
iv) In the inquest report (Ex.PP), even the names of PW-10 the complainant, given up PW, and PW-11, the injured witness, have not been mentioned. The inquest report (Ex.PP) is not signed by any of the eyewitnesses or the complainant…When the inquest report (Ex.PP) was prepared, the FIR had not been registered, and its details were not written on its face. However, at the end of the brief history column, the details of the FIR are mentioned. It creates doubt about the registration of the FIR.
v) It is a well-settled principle of law that medical evidence only indicates receipt of injuries, the kind of weapon used, and the nature of injuries, but it does not name the assailant. Reliance is placed on "Muhammad Tasaweer v. Hafiz

Zulkarnain and two others (PLD 2009 SC 53) and "Mursal Kazmi alias Qamar Shah and another v. The State" (2009 SCMR 1410).

vi) It is a trite law that enmity is a double-edged weapon. The existence of a motive on the part of the accused may be a reason for committing the crime, yet the Court has to be cognizant of the fact that this may, in a given case, lead to false implication of the appellant. Motive is a double-edged weapon, capable of both causing and falsely implicating. There are always different motives that operate in the mind of a person in making a false accusation.

vii) It was not possible to determine the origin of the blood on "knives", as blood disintegrated after one month of the occurrence, and in this regard, the case of "FAISAL MEHMOOD. Vs. THE STATE" (2017 Cr.LJ 1) can be referred, to, and a relevant portion from the same is reproduced hereunder:- "It was scientifically impossible to detect the origin of the blood after about two years of the occurrence because human blood disintegrates in a period of about three weeks."

viii) It is necessary that, when case property is removed from Malkhana, a corresponding entry is made in the Malkhana Register, and again when it is re-deposited. Case property in murder cases must be kept in safe custody from the date of seizure till its production in the Court… A dire necessity has been cast upon the prosecution to produce in Court the abstract of the Malkhana Register for ensuring, dispelling, any aura of skepticism seeping into the prosecution case, especially vis-a-vis safe custody of the case property, "being," re-deposited in the Malkhana. Thus, it casts doubt on whether the recovered case property was the same one sent to the Forensic Science Laboratory, or it related to a different case.

ix) It does not appeal to reason that the accused might have kept blood-stained knives (P-2 to P-4) with them in their house intact to produce them before the Investigating Officer on their arrest. The accused cannot be expected to keep the blood-stained knives (P-2 to P-4) in their house for a long period when they could have easily disposed of them.

x) So far as the recovery of motorcycle (P-1) on the pointing of one of the appellant…is concerned, PW-10, the complainant admitted during cross-examination that he has not given the registration number and the other details of the motorcycle to the police. In these circumstances, the recoveries and positive reports are not of any consequence.

xi) Per the dictates of the law, the benefit of every doubt will be extended in favor of the accused. In the case of "Muhammad Akram v. The State" (2009 SCMR 230), it has been held as under: - "The nutshell of the whole discussion is that the prosecution case is not free from doubt. It is an axiomatic principle of law that in case of doubt, the benefit thereof must accrue in favor of the accused as matter of right and not of grace. It was observed by this Court in the case of Tariq Pervez v. The State 1995 SCMR 1345 that for giving the benefit of doubt, it was not necessary that there should be many circumstances creating doubts. If there is circumstance which created reasonable doubt in a prudent mind about the guilt of the accused, then the accused would be entitled to the benefit of doubt not as a matter of grace and concession but as a matter of right."

Conclusion: i) See above analysis No i.
ii) Putrefaction is the fifth stage of death.
iii) Rigor mortis is the post-mortem stiffening/rigidity of the body, which sets in within two hours from the time of death and is completed in 12 hours.
iv) See above analysis No iv.
v) Medical evidence only indicates receipt of injuries, the kind of weapon used, and the nature of injuries, but it does not name the assailant.
vi) Motive is a double-edged weapon, capable of both causing and falsely implicating.
vii) Human blood disintegrates in a period of about three weeks.
viii) Failure to produce Malkhana Register casts doubt on whether the recovered case property was the same one sent to the Forensic Science Laboratory, or it related to a different case.
ix) See above analysis No ix.
x) The complainant admitted that he has not given the registration number and the other details of the motorcycle to the police. In these circumstances, the recovery is not of any consequence.
xi) In case of doubt, the benefit thereof must accrue in favor of the accused as matter of right and not of grace.

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22. **Lahore High Court**
CIR v. M/s RIY Metals Recycling Pvt. Ltd. etc.
STR No. 52511/2025
Mr. Justice Abid Aziz Sheikh, Mr. Justice Malik Javid Iqbal Wains,
https://sys.lhc.gov.pk/appjudgments/2025LHC5575.pdf

Facts: A reference application under section 47 of the Sales Tax Act, 1990 was filed against a Tribunal order remanding the case to the Adjudicating Officer for factual verification regarding raw material used. The applicant contended that the reference was maintainable as the Tribunal had decided the matter on merits.

Issues: i) Does a remand order of the Appellate Tribunal give rise to a question of law referable to the High Court?
ii) Whether, in view of authoritative pronouncements and settled ratio, a reference application is maintainable against a remand order passed by the Appellate Tribunal?
iii) Whether under section 47(1) of the Sales Tax Act, 1990, a reference is maintainable where no question of law arises for determination?

Analysis: i) No question of law arises from the aforesaid remand order as the matter has been remanded to the Assessing Officer for fresh appraisal and the Tribunal having not given any conclusive finding against the applicant department, there is no final order holding the field which could be said to have given rise to any question of law for determination by this Court.

ii) The proposition of law has also been settled through authoritative pronouncements that reference is not maintainable in respect of remand order passed by the Tribunal. (…) The ratio laid down in the afore-noted judgments is that no question of law arises from an interlocutory or a simplicitor remand order, therefore, in such situation reference is not maintainable.
iii) Provision of section 47(1) of the Act is also quite clear in this regard which specifically states that only those matters are referable to the High Court in respect of which a question of law arises for determination.

Conclusion: i) A remand order of the Appellate Tribunal does not give rise to a question of law referable to the High Court.
ii) In light of authoritative pronouncements and settled ratio, a reference application is not maintainable against a remand order passed by the Appellate Tribunal.
iii) Under section 47(1) of the Sales Tax Act, 1990, a reference is not maintainable where no question of law arises for determination.

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23. **Lahore High Court**
Collector of Customs. v. M/s Bashir Pipe Industries (Pvt.) Ltd. etc.
Customs Reference No.29083/2025
Mr. Justice Abid Aziz Sheikh, Mr. Justice Malik Javid Iqbal Wains.
https://sys.lhc.gov.pk/appjudgments/2025LHC5586.pdf

Facts: The department raised a jurisdictional question whether, after the 2024 amendment to section 194C of the Customs Act, 1969, a Single Member of the Customs Appellate Tribunal is empowered to decide an appeal?

Issues: i) What is the composition of Benches under section 194C of the Customs Act after the 2024 amendment?
ii)What authority does section 194C(4) give to the Chairman or authorized Member regarding single-member hearings?
iii)How is legislative intent to restrict or withdraw jurisdiction determined in statutory interpretation?

Analysis: i) Sub-section (1) continues to empower the Chairman to constitute Benches, and the amended sub- section (2) does not impose any rigid requirement that every Bench must invariably comprise both a Judicial and a Technical Member. The only mandatory requirement is prescribed under the amended sub-section (3), which provides that every appeal involving duty, tax, penalty, or fine exceeding rupees five million shall be heard by a Special Bench consisting of not less than two Members, including at least one Judicial Member and one Technical Member.
ii) Sub-section (4) of Section 194C continues to operate as an independent enabling provision, which empowers the Chairman or any duly authorized Member to sit singly and hear cases allocated to the Bench, subject to pecuniary limits.

iii) It is a settled canon of statutory interpretation that where the legislature intends to curtail or withdraw an existing jurisdiction, such intent must be manifested through express words or necessary implication.

Conclusion: i) Under section 194C (2024 amendment), Benches may be flexible, but appeals over five million require a Special Bench with at least one Judicial and one Technical Member.
ii) Section 194C (4) allows the Chairman or authorized Member to hear cases singly within pecuniary limits.
iii) Legislative intent to curtail or withdraw jurisdiction must be expressed in clear words or necessary implication.

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24. **Lahore High Court**
Muhammad Latif alias Kala v. The State and another
Crl. Misc. No.1629/B/2024
Mr. Justice Tariq Saleem Sheikh
https://sys.lhc.gov.pk/appjudgments/2024LHC6629.pdf

Facts: A criminal case was registered against the petitioner on the allegation that he committed an unnatural offence with the complainant's six-year-old son. The petitioner applied for bail before the Juvenile Court, but his request was declined. He has now approached the High Court seeking post-arrest bail for the offence under Section 376(3) of the Pakistan Penal Code, 1860 (PPC).

Issues: i) What legal protections and principles are provided in Chapter IV (Sections 76 to 106) of the PPC under the heading 'General Exceptions,' and how do they function within the legal system?
ii) Up to what age does an offender receive complete immunity from criminal liability?
iii) What are the conditions for invoking the protection granted under Section 83 of the Pakistan Penal Code (PPC), and how have the Lahore High Court and Peshawar High Court interpreted the expression "sufficient maturity" used in this provision?
iv) What does a combined reading of Sections 82 and 83 of the PPC reveal about the legal approach to juvenile justice?
v) With what intent and for what purposes did Parliament enact the Juvenile Justice System Act 2018 (JJSA)?
vi) Are Section 83 of the PPC and the JJSA complementary to each other? If so, in what aspects do they align?
vii) What is the foundational principle of criminal law regarding the burden of proof in prosecuting a case and in claiming exceptions under Chapter IV of the PPC or other special laws?
viii) What is the meaning of the phrases *"may presume," "shall presume,"* and *"conclusive proof "* as used in Sub-Articles (7), (8), and (9) of Article 2 of the Qanun-e-Shahadat Order 1984 (QSO)?

ix) On what legal principle is an accused required to establish their defence, and what are the consequences if the court concludes that the defence has been successfully established?

x) How does the concept of "burden of proof" operate during the investigation and trial stages of a criminal case, and does it apply to juveniles? If so, up to what age?

xi) What restriction does Section 6 of the Pakistan Penal Code (PPC) place on the interpretation of definitions of offences, penal provisions, and illustrations within the Code?

xii) What is the legal obligation of the police during the investigation of a case with respect to statutory exceptions, and what is the viewpoint of the Gujarat High Court on this aspect?

xiii) When are the provisions of the JJSA applicable during the investigation and trial stages?

xiv) What are the core principles reflected in Sections 5, 5(1)(b), 6, 6(1), 6(3), 6(4), 6(5), and 7(2) of the Juvenile Justice System Act 2018 (JJSA)

xv) Is the prosecution required to present direct evidence of a child's maturity during the investigation stage?

xvi) On whom does the burden of proof lie if the defence claims that the child lacked the requisite maturity?

xvii) What are the classifications of offences under the JJSA?

xviii) On what factor is the classification of offences under the JJSA based?

xix) Under which category of offence classification in the JJSA does the crime of rape fall?

xx) Can the offence of rape be excluded from the definition of a "heinous offence" on the ground that it is an offence of moral turpitude? If so, what would be the legal impact of such exclusion?

xxi) What legal principles were enunciated in the Reference made by the President of Pakistan under Article 162 of the Constitution of the Islamic Republic of Pakistan, as reported in PLD 1957 SC (Pak) 219?

xxii) In which categories of offences has the legislature demonstrated leniency towards offenders?

xxiii) What is the intent of the legislature regarding heinous offences and the decisions of bails in such cases?

xxiv) In case of any inconsistencies and contradictions between the JJSA and other existing laws, which law takes precedence?

xxv) What are the underlying principles for granting bail under Section 497 of the Cr.P.C. particularly in cases involving an accused under the age of sixteen years, a woman, or a sick or infirm person?

xxvi) What presumption is attached to the maturity of younger children, and what will be its nature when a child is closer to 14 years old?

Analysis: i) Chapter IV (sections 76 to 106) of the PPC, captioned "General Exceptions", provides a comprehensive framework of defences and justifications that can

exonerate individuals from criminal liability under specific conditions. These exceptions play a crucial role in the legal system by recognizing that some unlawful acts, although typically considered offences, are not punishable under certain circumstances.

ii) Section 82 PPC states that nothing is an offence done by a child under ten. The legislature considers him incapable of committing an offence and thus provides him with absolute immunity from criminal prosecution.

iii) Section 83 PPC extends this protection to children aged between ten and fourteen years but with a significant difference: the exemption applies only if the child has not attained sufficient maturity to understand the nature and consequences of his conduct (…) In *Abdul Sattar and another (minors) v. The Crown* (PLD 1949 Lahore 372), a case in which a defence under section 83 PPC was raised, the High Court, while deciding the appeal, ruled that the prosecution does not need to present positive evidence demonstrating that a child under 12 years6 has attained sufficient maturity of understanding under section 83 PPC. Instead, the child's maturity can be inferred from the circumstances of the case. The High Court further stated that exceptions must be specifically pleaded and established by evidence by the accused person. In *Sheikh Hassan v. Bashir Ahmad and another* [PLD 1966 (W.P.) Peshawar 97], it was held that "sufficient maturity of understanding" is to be presumed in the case of such a child unless the contrary is proven by the defence, i.e., the burden of proof lies on the accused, above the age of seven and below twelve, to show that he had not attained sufficient maturity.

iv) Sections 82 and 83 PPC collectively represent a nuanced perspective on juvenile justice, balancing the need for accountability with the recognition of children's developmental phases.

v) Parliament has enacted the Juvenile Justice System Act 2018 (JJSA) to address young offenders‟ unique vulnerabilities and rehabilitative requirements. It focuses on the disposal of their cases through diversion and social integration for rehabilitation.

vi) Section 83 PPC and the JJSA complement each other, providing a coherent framework that safeguards children's rights and contributes to the broader societal goal of reducing recidivism through rehabilitative and restorative justice measures.

vii) A fundamental principle of criminal law is that the accused is presumed innocent until proven guilty. Consequently, the burden is on the prosecution to prove the accused‟s guilt beyond a reasonable doubt. However, if he claims an exception under Chapter IV of the PPC or other special laws, Article 121 of the Qanun-e-Shahadat 1984 (QSO) requires him to prove the existence of such circumstances which bring the case within that exception. The court "shall presume" the absence of such circumstances.

viii) Sub-Articles (7), (8), and (9) of Article 2 explains the phrases "may presume," "shall presume," and "conclusive proof". The term "may presume" indicates that it is within the court's discretion to either draw the referenced

presumption outlined in the law or choose not to. The words "shall presume" mandate the court to draw a presumption as specified unless the fact is disproved, establishing a rule of rebuttable presumption. "Conclusive proof" refers to cases where the law determines that any amount of other evidence will not alter the conclusion reached when the basic facts are admitted or proved.

ix) When the burden of proof is upon the accused, they must present sufficient evidence, which can be oral, documentary, or any other form. However, unlike the prosecution, which must prove the charge "beyond a reasonable doubt", the accused is not required to meet this stringent standard to succeed in their defence. Instead, they only need to establish their defence based on the civil standard of proof, which is the "balance of probabilities". If this evidence raises reasonable doubt about any element of the offence, the judge must acquit the accused, as the prosecution will have failed to establish guilt conclusively.

x) The "burden of proof" concept operates somewhat differently during an investigation than during a trial. Nevertheless, even at the investigation stage, the accused is presumed innocent. During an investigation, the goal is to gather enough evidence to determine if there is a reasonable basis to charge someone with a crime. Investigators aim to establish probable cause or reasonable suspicion, but they are not required to meet the rigorous standards of a trial. In contrast, during a trial, the prosecution must prove the defendant's guilt "beyond a reasonable doubt". This requires presenting compelling evidence to convince the judge or jury, while the defence aims to introduce reasonable doubt. In a nub, the burden of proof during an investigation focuses on justifying charges, whereas during a trial, it is about proving guilt to a high degree of certainty (…) The principles regarding the burden of proof discussed in paragraph 18 also apply to cases where a juvenile accused is between the ages of ten and fourteen

xi) Section 6 PPC stipulates that all definitions of offences, penal provisions, and illustrations in the Code must be interpreted subject to the exceptions contained in Chapter IV (captioned "General Exceptions"), even if they are not explicitly mentioned in each definition, provision, or illustration.

xii) The police are obligated to take these exceptions into account during the investigation of a case. If any of them apply, the actions in question cannot be deemed as constituting an offence (…) if an accused raises a defence based on exceptions during the investigation, they are required, under Article 121 of the QSO, to provide evidence supporting their claim, meeting the civil standard of proof, which is the balance of probabilities. Investigative authorities are responsible for collecting all relevant evidence, including that presented by the accused, and then submitting a report under section 173 Cr.P.C (…) the investigating officer must collect evidence to establish the child's maturity level (…) In *A.K. Chaudhary and others v. The State of Gujarat and others* [2006 Cri.LJ 726 (Gujarat)], the Gujarat High Court ruled that when the police are assessing whether the accusations in a complaint indicate the commission of a cognizable offence, they must consider the General Exceptions outlined in Chapter IV of the Indian Penal Code (IPC). The Court stated that if the allegations

in the complaint fall under these general exceptions, the actions cannot be deemed an offence. However, if the allegations do not clearly fall within them, the police should continue their investigation. The ruling emphasized that ignoring the General Exceptions during the investigation could lead to treating actions as offences that are actually exempt under the IPC, thereby nullifying their purpose. Rule 25.2(3) of the Police Rules, 1934, also embodies this principle. It states that it is an investigating officer's duty to discover the truth of the matter under investigation. His objective shall be to discover the actual facts of the case and arrest the real offender or offenders. He must not prematurely commit to any view of the facts for or against anyone.

xiii) If the accused is a juvenile, the provisions of JJSA must be followed during the investigation and trial.

xiv) Section 5 of the JJSA stipulates the procedure to be followed when a juvenile is arrested. Section 6 of the Act provides for his release on bail during the pendency of the case against him. Section 6(1) of the JJSA states that a juvenile accused of a bailable offence shall be released by the Juvenile Court on bail unless it appears that there are reasonable grounds for believing that the release of such juvenile may bring him in association with criminals or expose him to any other danger. In this situation, the juvenile shall be placed under the custody of a suitable person or Juvenile Rehabilitation Centre under the supervision of a Probation Officer. The juvenile shall not under any circumstances be kept in a police station under police custody or jail in such cases. Section 6(3) of the Act provides for treating the "minor offences" and "major offences" as bailable. Section 6(4) provides that where a juvenile is more than sixteen years of age and is arrested or detained for a heinous offence, he may not be released on bail if the Juvenile Court is of the opinion that there are reasonable grounds to believe that such juvenile is involved in the commission of a heinous offence. Even in cases involving heinous offences under section 6(5), the juvenile must be released on bail if he is under detention for a continuous period exceeding six months, his trial is not completed and he is not responsible for the delay. The said period is to be counted from the date of the juvenile's arrest. 25. Where the age of the juvenile is around 11, and he is accused of a heinous offence, the case may not strictly fall under section 6(3) or section 6(4) of the JJSA. Section 6(3) deals with minor and major offences but does not mention the third category, i.e., heinous offences. On the other hand, section 6(4), although dealing with heinous offences, applies to situations where the juvenile is over sixteen years of age. The issue is of great significance. If the case is treated under section 6(3), he can claim bail as a matter of right even after committing a heinous offence, while in the case of section 6(4), although bail can be granted to him, the juvenile cannot claim such bail as a matter of right, as indicated by the use of the words *"he may not be released on bail"*. (…) Section 5(1)(b) of the JJSA mandates that when a juvenile is arrested, he shall be kept in an observation home. The officer in-charge of the police station shall, as soon as possible, inform the Probation Officer concerned to enable him to obtain such information about the juvenile and other circumstances

which may be of assistance to the Juvenile Court. Section 7(2) ordains that the investigating officer, with the assistance of the Probation Officer or a social welfare officer, prepare a social investigation report to be annexed with the report under section 173 Cr.P.C.

xv) During the investigation, the prosecution does not need to present direct evidence demonstrating the child's maturity; it can be inferred from the circumstances of the case, as stated in *Abdul Sattar*, supra……

xvi) If the defence claims the child lacked the requisite maturity, the burden shifts to them to provide supporting evidence. They must meet the civil standard of proof by showing, on a balance of probabilities, that the child did not understand the nature and consequences of their actions. This evidence could include psychological evaluations, testimonies about the child's behaviour, or other relevant documents. If this evidence suggests the child lacked the necessary maturity, it raises reasonable doubt about their criminal responsibility. The onus shifts to the juvenile accused when preliminary evidence suggests sufficient maturity.

xvii) The JJSA classifies offences into three categories: heinous, major, and minor. According to section 2(g) of the Act, "heinous offence" means an offence which is serious, gruesome, brutal, sensational in character or shocking to public morality and which is punishable under the PPC or any other law for the time being in force with death or imprisonment for life or imprisonment for more than seven years with or without fine. Section 2(m) states that "major offence" means an offence for which punishment under the PPC or any other law for the time being in force is more than three years and up to seven years imprisonment with or without a fine. Section 2(o) states that "minor offence" means an offence for which the maximum punishment under the PPC or any other law for the time being in force is imprisonment for up to three years with or without a fine.

xviii) The classification of heinous, major, and minor offences in the JJSA is based on the severity of the prescribed punishment, not on moral or ethical considerations alone (…) I have already pointed out that the Act classifies offences into three categories based on their severity and the stipulated punishments.

xix) Since rape, as defined under section 375 PPC, carries a sentence of death or life imprisonment, it unequivocally meets the criteria for a heinous offence.

xx) Rape cannot be excluded from the definition of a "heinous offence" by merely categorizing it as an offence of moral turpitude. As adumbrated, the legal definition of heinous offences under the JJSA is strictly tied to the severity of the punishment. Attempting to reclassify rape as solely an offence of moral turpitude to exclude it from the category of heinous offences would not align with the statutory language and intent of the JJSA. Such reclassification could undermine the legal consistency and the intended gravity accorded to the crime of rape within the framework of juvenile justice.

xxi) *In the matter of Reference by the President of Pakistan under Article 162 of the Constitution of Islamic Republic of Pakistan* [PLD 1957 SC (Pak) 219],

Muhammad Munir CJ. stated: “Ever since man learnt to express his feelings and thoughts in words, the function of the person to whom the words are addressed, a function of which he is scarcely conscious, has been to understand what is intended to be conveyed by the speaker; and ever since the law began to be written the duty of those to whom it is addressed or who are called upon to expound it has been to discover the intention of the lawgiver.” His Lordship set out rules for construing statutes and the Constitution, emphasizing that the primary objective in interpreting any written instrument is to discover the author’s intention. He inter alia stated that the legislature’s intention in enacting a statute should be derived from considering the whole enactment to achieve a consistent plan. When a statute contains both specific and general provisions, the specific provisions should take precedence, while the general provisions should apply only to other relevant parts of the statute. Effect should be given to every part, and every word of the statute or Constitution, and courts should avoid interpretations that render any provision meaningless, favouring those that make every word operative. Courts must consider the entire document to determine the true intent and meaning of any specific provision. If different provisions appear contradictory, the court should strive to harmonize them.27. While analyzing the statute as aforesaid, the courts should first presume that the “legislature chooses its words carefully. Therefore, if a word or phrase has been added somewhere, such addition is not to be deemed redundant; conversely, if a word or phrase has been left out somewhere, such omission is not be deemed inconsequential.” Secondly, courts should presume that the legislature does not intend “absurd” consequences to flow from the application of its Act. In this context, “absurd” means contrary to sense and reason. “The presumption leads to avoidance by the interpreter of six types of undesirable consequences: (i) an unworkable or impracticable result; (ii) an inconvenient result; (iii) an anomalous or illogical result; (iv) a futile or pointless result; (v) an artificial result; and (vi) a disproportionate counter-mischief.”

xxii) Legislature intends to be lenient with the offender in minor and major offences and harsh in heinous offences. Therefore, it treats all minor and major offences as bailable, notwithstanding anything to the contrary contained in the Code of Criminal Procedure or other statute, as the case may be. The legislative intent is that the bail of juveniles accused of heinous offences should be considered on merits.

xxiii) In conclusion, the JJSA does not inherently exhibit leniency towards heinous offences. The legislative intent is that the bail decisions for juveniles accused of such offences should be based on the merits of each case. This approach allows the court to consider factors such as the nature of the offence, the juvenile’s age, circumstances, and the potential threat to public safety before granting or denying bail. This nuanced treatment underscores a balanced approach – promoting rehabilitation for less severe offences while ensuring public safety and accountability for more serious crimes.

xxiv) Section 23 of the JJSA provides that the provisions of this Act shall have overriding effect notwithstanding anything contained in any other law for the time being in force. This means that if there are any inconsistencies or contradictions between the JJSA and other existing laws, the regulations specified within the JJSA will supersede and take precedence. If the JJSA does not explicitly address a particular matter, the general law, i.e. the Code of Criminal Procedure, would apply. Section 5(2) Cr.P.C. also supports this view. It provides that all offences under any law other than the PPC shall be investigated, inquired into, tried, and otherwise dealt with according to the provisions of the Code, but subject to any enactment for the time being in force regulating the manner or place of investigating, inquiring into, trying or otherwise dealing with such offence.

xxv) Section 497 Cr.P.C. specifies the conditions under which bail may be granted in non-bailable cases. Sub-section (1) of this provision states that when any person accused of a non-bailable offence is arrested or detained without a warrant by an officer in charge of a police station or appears or is brought before a court, he may be released on bail, but he shall not be so released if there appear reasonable grounds for believing that he has been guilty of an offence punishable with death or imprisonment for life or imprisonment for ten years. However, the first proviso to section 497 states:

> Provided that the Court may direct that any person under the age of sixteen years or any woman or any sick or infirm person accused of such an offence be released on bail.

The Supreme Court considered the first proviso to section 497 Cr.P.C. in *Tahira Batool v. The State and another* (PLD 2022 SC 764) and held that in cases of an accused under sixteen years, a woman or any sick or infirm person, irrespective of the category of offence, the bail is to be granted as a rule and refused as an exception.

xxvi) Younger children are generally presumed to lack the maturity to understand the nature and consequences of their actions thoroughly. If a child is closer to 14 years old, the presumption might lean more towards the likelihood of sufficient maturity.

Conclusion: i) See above analysis No. i

ii) An act committed by an offender under the age of ten years.

iii) See above analysis No. iii

iv) See above analysis No. iv

v) JJSA was enacted to address young offenders' unique vulnerabilities and rehabilitative requirements.

vi) Yes. Both approaches complement each other and collectively aim to protect children's rights while reducing repeat offending through rehabilitation and restorative justice.

vii) See above analysis No. vii

viii) See above analysis No. viii

ix) The accused is required to establish his defence on the principle of the "balance of probabilities." However, if the court finds that the prosecution's evidence raises a reasonable doubt, the judge must acquit the accused.
x) See above analysis No. x
xi) That each definition, provision, or illustration must be interpreted subject to the exceptions contained in Chapter IV (captioned "General Exceptions").
xii) See above analysis No. xii
xiii) If the accused is a juvenile.
xiv) See above analysis No. xiv
xv) No. the prosecution is not required to present direct evidence regarding the child's maturity.
xvi) The burden shifts to the defence to provide supporting evidence if it claims that the child lacked the requisite maturity.
xvii) The JJSA classifies offences into three categories: 1) heinous, 2) major, and 3) minor.
xviii) It based on the severity of the prescribed punishment.
xix) The offence of rape falls under the category of heinous offences.
xx) See above analysis No. xx
xxi) See above analysis No. xxi
xxii) Legislature has demonstrated its leniency lenient with the offender in minor and major offences by treating them as bailable.
xxiii) The legislative intent is that the bail decisions for juveniles accused of heinous offences should be based on the merits of each case.
xxiv) In the event of any inconsistencies or contradictions between the JJSA and other existing laws, the provisions of the JJSA shall prevail. However, in matters where the JJSA is silent, the general law shall apply.
xxv) See above analysis No. xxv
xxvi) See above analysis No. xxvi

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25. **Lahore High Court**
Muhammad Waseem v. Rizwana Kousar, etc.
Writ Petition No. 49218 of 2025
Mr. Justice Muzamil Akhtar Shabir
https://sys.lhc.gov.pk/appjudgments/2025LHC5566.pdf

Facts: Through this constitutional petition, the petitioner has called in question the order passed by the learned Senior Civil Judge (Family Division), whereby the right of the petitioner/defendant to file written statement has been closed.

Issues: i) Whether pre-amendment principles survive after introduction of fixed time-limit for written statement?
ii) Whether wrong legal advice can constitute sufficient cause for extension of time to file written statement?

Analysis: i) The Punjab Family Courts (Amendment) Act, 2015 (Act XI of 2015) w.e.f 18.03.2015, whereby certain manner and period for filing written statement has been introduced and the case of Maqsood Ahmad (Supra), which relates to position pertaining prior to the said amendment is no longer relevant and the principles laid down therein cannot be made applicable to the instant case and reliance on the same is misplaced.
ii) The claim of the petitioner is that he had engaged a lawyer from mufassil area to represent him and on his advice, he was under the impression that at least 30 days' time would be provided to the petitioner to file written statement, therefore in the said circumstances seeks indulgence of this Court to take some lenient view in the matter despite the lapse of statutory period of 15 days provided to file written statement.

Conclusion: i) See analysis No.i
ii) Courts have taken lenient view in matters where the litigant had to suffer on account of counsel engaged from mufassil areas, and condoned fault on the said account relating to pleadings and other procedural matters.

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26. **Lahore High Court**
Abid Sohail v. Province of Punjab etc.
Writ Petition No. 53775 of 2025
Mr. Justice Muzamil Akhtar Shabir
https://sys.lhc.gov.pk/appjudgments/2025LHC5593.pdf

Facts: The petitioner, has also called in question orders passed by Circle Registrar Cooperatives Societies, Lahore and the Secretary Cooperatives, Government of Punjab respectively, whereby the petitioner's appeal and revision regarding rejection of his nomination papers for the Election of Managing Committee of the Excise and Taxation Cooperative Housing Society Limited, Lahore was dismissed and he was declared as ineligible to contest elections because he left blank column ' ج'/ 'Jeem' of the nomination papers.

Issues: i) Does crossing out a blank entry in a form (like a nomination paper) constitute a failure to disclose information, or is it a valid way to indicate that the field is "Not Applicable"?
ii) Can a candidate's status as an "Active Taxpayer" on the FBR list, by itself, be used as conclusive proof that they are engaged in a business or profession that they were obliged to disclose?

Analysis: i) This Court does not see any difference between writing 'NA' and crossing out the blank in the entry to show that said column is not applicable. It is not the case that column has been left blank which could be treated as concealment of relevant information and crossing out the same if the same is not applicable instead of writing the words 'not applicable' or 'NA' was sufficient and substantial compliance of the information required for the reason that for interpreting a document the intention and not the form of a document is to be looked into for

reaching the conclusion in the matter and the intention in the instant matter was very clear that said column was not applicable as the petitioner was not having any business nor he was or had been previously serving at any place. (…) Moreover, mentioning the words not applicable or NA or crossing out the blank entry at the relevant space meant for the same, unless found to be incorrect, neither makes said statement submitted by the person filing the nomination paper as false or incorrect in any material particular nor constitutes any defect of substantial nature justifying rejection of nomination papers.

ii) Merely showing active entry on the taxpayers list would not be sufficient to conclude that petitioner had concealed his business or profession while filling entries in the column "c" for the reason that respondents have not been able to disclose that what business of the petitioner is mentioned in the active taxpayers list and even a person whose income is below the taxable limit or no income at all can always submit his tax return under the below taxable income category. (…) Furthermore, a person may be dependent upon his relatives and not himself earning anything yet be able to survive through expenses borne by his relatives, etc., which he need not disclose in tax return. Besides, filing nil return or below taxable income in tax return would make the petitioner an active taxpayer in the list maintained by FBR, which has various rights attached to it. (…) Needless, to mention that where a person previously had filed any tax return he was obliged by law to file tax return for subsequent years also, even if the income had subsequently become below the said limit, therefore, it was not justified by the respondents to reject nomination papers of the petitioner unless they had sufficient information available with them relating to business, profession or service of the petitioner, which he had deliberately concealed.

Conclusion: i) See analysis i above.
ii) See analysis ii above.

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27. **Lahore High Court**
Kaleem Ullah. v. Addl. District Judge, Pattoki, etc.
Writ Petition No. 46489 of 2024
Mr. Justice Muzamil Akhtar Shabir
https://sys.lhc.gov.pk/appjudgments/2025LHC5730.pdf

Facts: Through the appeal filed before the appellate Court, the respondents only challenged order passed by the Family Court, whereby application filed by the respondents to file USB in evidence had been declined and while passing the impugned order dismissing the appeal to that extent by treating the said application as premature, the learned appellate court without commenting upon the legality of order passed by learned Judge Family Court, whereby the said court declined to fix the interim maintenance allowance of the minor, directed the said court to fix maintenance allowance despite the fact that said order had not been challenged before the Appellate Court. The petitioner, being aggrieved of the order of Additional District Judge has therefore filed the instant Writ Petition.

Issue: Does an appellate court have the jurisdiction to issue a direction on a matter that was not challenged in the appeal before it and where a separate, final order on that specific matter already exists?

Analysis: The appellate court has got ample jurisdiction to mould the relief if a party is entitled to the same (…) but for that purpose the matter should be directly in issue before the appellate court for decision and decision should not ordinarily be passed in collateral proceedings as has been done in the instant case. (…) It is a well settled principle that past and concluded transactions which have attained finality by virtue of judgments of courts cannot be reopened in subsequent proceedings and more so in proceedings which are not directly on the point but arise collaterally only.

Conclusion: An order which could directly be called in question but had not been challenged through appropriate proceedings by invoking available remedy could not be called in question through collateral proceedings.

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28. **Lahore High Court**
Muhammad Nasir v. The State, etc.
Criminal Appeal No. 28571 of 2025
Mr. Justice Farooq Haider, Mr. Justice Ali Zia Bajwa
https://sys.lhc.gov.pk/appjudgments/2025LHC5633.pdf

Facts: Through the instant criminal appeal, the vires of an order passed by the trial court accepting a prosecution application under Section 540 Cr.P.C. were challenged. The trial court allowed summoning of a witness after closure of prosecution evidence and recording of the accused's statement under Section 342 Cr.P.C.

Issues: i) Whether the chain of safe custody is of vital importance in cases under the Control of Narcotic Substances Act, 1997?
ii) Whether the approach of the criminal court is inquisitorial in nature, requiring inclusion of essential evidence regardless of its effect on either party?
iii) Whether any delay for filing any application for calling/recalling of witnesses or apprehension of filling lacuna in the case or stage of the case is immaterial if said piece of evidence is otherwise necessary for just decision of the case?
iv) Whether the objection regarding filling lacuna becomes irrelevant when the trial court finds the evidence important and necessary?
v) Whether omission of a witness's name in the calendar of witnesses can deter the court from summoning him if his evidence is necessary for just decision of the case?
vi) Whether the appellate court can endorse the impugned decision and adopt the reasoning of the court below if satisfied with its reasoning and conclusions?

Analysis: i) It has been noticed that case in hand is registered under Control of Narcotic Substances Act, 1997 and there is no cavil to the proposition that chain of safe custody is of vital importance in such cases.

ii) It is well settled that criminal justice system is inquisitorial and not the adversarial because Court has to reach at just decision of the case; any piece of evidence which is essential for just decision of the case, has to be brought on record irrespective of the fact that either it favours one party or goes against other; (...) is concerned, same is of no legal worth for the reason that such approach may be adopted in civil lis but not in criminal case where approach of the Court must be inquisitorial in nature; in this regard, case of "CHAIRMAN, NAB versus MUHAMMAD USMAN and others" (PLD 2018 Supreme Court 28) can be safely referred.

iii) Any delay for filing any application for calling/recalling of witnesses or apprehension of filling lacuna in the case or stage of the case is immaterial if said piece of evidence is otherwise necessary for just decision of the case. Appellant/accused has right to challenge the veracity of said evidence through cross-examination over said witness and it goes without saying that after recording of statement of the witness, accused will be examined under Section: 342 Cr.P.C. qua said statement and he will have every right to offer explanation in this regard as well as produce any evidence in his defence for negating the same; furthermore, accused will also have right to himself appear on oath under Section: 340 (2) Cr.P.C. for disproving said piece of evidence. (...) Furthermore, case of "ABDUL LATIF AASI versus THE STATE" (2001 P. Cr. R 548) can also be advantageously referred on the subject.

iv) So far as another contention (...) that impugned order (mentioned above) filled lacuna left by the prosecution is concerned, same is also of no avail because when trial court has categorically observed that evidence of witness summoned through impugned order is important and necessary in the case, then objection regarding curing lapses/omissions left by any party or filling lacuna left by any party becomes irrelevant and it becomes mandatory for the Court to summon and examine such witness; in this regard, guidance has been sought from the case of "MUHAMMAD AZAM versus MUHAMMAD IQBAL and others" (PLD 1984 Supreme Court 95).

v) Although name of the witness summoned through impugned order is not available in the "calendar of witnesses" of challan report yet his statement was recorded under Section: 161 Cr.P.C. (…) mere omission of name of the witness in challan report cannot deter the Court from exercising powers for summoning the witness whose evidence is necessary for just decision of the case and in this regard, case of "NASEEBULLAH versus The STATE" (PLD 2021 Balochistan 127) can be referred .

vi) It is relevant to mention here that Supreme Court of Pakistan in the case of "FAROOQ HUSSAIN and others versus SHEIKH AFTAB AHMAD and others" (PLD 2020 Supreme Court 617) has clearly observed that if the Court having examined the decision challenged before it, is satisfied with its reasoning & conclusions and is of the view that it does not call for any interference, then Court can simply endorse the impugned decision and adopt the reasoning of the Court below.

Conclusion: i) In cases under the Control of Narcotic Substances Act, 1997, chain of safe custody is of vital importance.
ii) The criminal justice system is inquisitorial and any evidence essential for just decision must be brought on record, whether it favours one party or goes against the other.
iii) Delay in filing the application, stage of the case, or apprehension of filling lacuna is immaterial if the evidence is otherwise necessary for just decision of the case.
iv) When the trial court finds the evidence important and necessary, objection regarding filling lacuna becomes irrelevant.
v) Omission of the witness's name in the calendar of witnesses does not deter the court from summoning him if his evidence is necessary for just decision of the case.
vi) The appellate court can endorse the impugned decision and adopt the reasoning of the court below if satisfied with its reasoning and conclusions

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29. **Lahore High Court**
Zainab Bibi v. Addl. Sessions Judge, etc.
Crl.MiscNo.50989/M of 2024
Mr. Justice Farooq Haider
https://sys.lhc.gov.pk/appjudgments/2025LHC5640.pdf

Facts: Zainab Bibi, the petitioner and mother of the deceased (Robina Bibi), filed an application under Section: 561-A Cr.P.C before the Judicial Magistrate Section-30, seeking disinterment (exhumation) and postmortem examination of her daughter's body. She alleged that Robina, who was pregnant at the time, died under suspicious circumstances after being administered poisonous substances for the purpose of abortion and subjected to physical torture by the respondents. Robina later died in a hospital, but no autopsy was conducted prior to her burial. The petitioner, suspecting foul play, sought to ascertain the real cause of death. However, her application was dismissed by the Judicial Magistrate and a subsequent revision petition was also dismissed by the Additional Sessions Judge. Challenging both orders, Zainab Bibi has filed instant constitutional petition.

Issue: i) Whether the legal heirs of a deceased person have a right to seek exhumation and post-mortem examination of the deceased's body in the presence of suspicious circumstances?
ii) Whether death of a deceased person has occurred in natural way or otherwise could only be resolved after conducting autopsy?
iii) Whether conduction of exhumation and post-mortem would also save interest of the proposed accused persons?
iv) What are reasonable approach and time limit regarding exhumation, if dead body of any deceased person has been buried without carrying out autopsy and suspicion has been raised about death?

Analysis: i) It is well settled that the legal heirs of the deceased have every right to get the suspicion regarding cause of death removed through exhumation of the dead body and thereafter post-mortem examination over the same (…) more particularly, when the exhumation by itself could never lead to the involvement of someone unless the post-mortem is conducted and the report is positive. When report is positive, the persons involved certainly require to be proceeded against."

ii) The question that whether death of a deceased person has occurred in natural way or otherwise could only be resolved after conducting autopsy; in this regard(…) Cause of death can only be gathered safely through a post-mortem examination which was never conducted in the instant case..."

iii) It goes without saying that exhumation of dead body and thereafter post mortem examination over the same would even save interest of the proposed accused persons because if post mortem examination report negates unnatural death, then it would exonerate them forever (…) It would, therefore, be in his interest also that the body of the deceased is exhumed so as to exonerate him from this allegation forever."

iv) If dead body of any deceased person has been burried without carrying out autopsy and suspicion has been raised qua said death, then allowing disinterment/exhumation of dead body for the purpose of autopsy is a reasonable approach and even no time limit has been provided by the statute/medical jurisprudence, in this regard.

Conclusion: i) Legal heirs of the deceased have every right to get the suspicion regarding cause of death removed through exhumation.

ii) Whether death of a deceased person has occurred in natural way or otherwise could only be resolved after conducting autopsy.

iii) Exhumation of dead body and thereafter post mortem examination over the same would even save interest of the proposed accused persons.

iv) Allowing disinterment/exhumation of dead body for the purpose of autopsy is a reasonable approach and even no time limit has been provided.

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30. **Lahore High Court**
Moqueem Hassan v. Member Judicial-III BOR etc.
W.P. No. 188467 of 2018
Mr. Justice Asim Hafeez
https://sys.lhc.gov.pk/appjudgments/2025LHC5722.pdf

Facts: The disputed property was originally owned jointly by predecessors of petitioner, one of whom sold his share through auction while the other mortgaged his share, which was also acquired by non-Muslims before partition; upon partition predecessor of respondent entered into possession of the property and obtained its allotment from the Settlement Authorities despite earlier, the Custodian had declared half of the property as non-evacuee; later, the allotment was confirmed

in favour of successors of the allottee by revenue authorities, which was subsequently challenged by the petitioner through this writ.

Issues: i) Whether Section 41 of the Pakistan (Administration of Evacuee Property) Act, 1957 bars the jurisdiction of the Civil Court in matters relating to evacuee property?
ii) Whether, after repeal of the evacuee laws under the Act of 1975, the exclusive jurisdiction of the Custodian devolved upon the Notified Officer by operation of law?

Analysis: i) The scope of jurisdiction of the Civil Court in context of section 41 of the Pakistan (Administration of Evacuee Property) Act XII of 1957, which had barred the jurisdiction of the Civil Court.
ii) In terms of sub-section (1) of section 2 of Act of 1975 various laws were repealed which included repeal of Pakistan (Administration of Evacuee Property) Act XII of 1957 – at serial (iii) thereof. Section 3 of Pakistan (Administration of Evacuee Property) Act XII of 1957 had conferred exclusive jurisdiction on the Custodian, which jurisdiction devolved / descended on respondent No.1 by operation of law. Sharper focus on sub-section (2) of Section 2 of Act of 1975 clinches the controversy.

Conclusion: i) See analysis No.1
ii) It is by way of operation of law; that cases required to be heard by authorities before repeal are to be heard by the Notified Officer – jurisdiction of section 3 of Pakistan (Administration of Evacuee Property) Act XII of 1957 devolved upon notified officer.

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31. **Lahore High Court**
Benish Ghaffar. v. Additional District Judge and 02 others
W. P. No. 1829 / 2024
Muhammad Umar Farooq v. Additional District Judge and 02 others
W. P. No. 3493 / 2022
Muhammad Aslam v. Judge Family Court and 03 others
W. P. No. 3949 / 2025
Mr. Justice Abid Hussain Chattha
https://sys.lhc.gov.pk/appjudgments/2025LHC5759.pdf

Facts: Constitutional jurisdiction of the High Court was invoked against the Judgments and Decrees of the Family Court and that of Additional District Judge through which suits filed for recovery of maintenance allowance, dower and dowry articles were partially decreed and suit for jactitation of marriage was dismissed.

Issues: i) Whether rule of laches can be applied as a rule of universal application?
ii) If the Nikah stands proved, whether it is appropriate for court to explore about consummation of marriage to determine family claims?
iii) What is the purpose of constitutional jurisdiction of the High Court?

iv) When does the right of maintenance of wife start?
v) What presumption is drawn about legitimacy of a child born during subsistence of a valid marriage?

Analysis: i) At the outset, it is noted that the Petitioner instituted her W. P. No. 1829 / 2024 on 09.01.2024 against the last impugned Judgment dated 01.02.2022 after a delay of more than 23 months and as such, is badly hit by laches. However, in case titled, "FBR through Chairman, Islamabad and others v. Messrs Wazir Ali and Company and others" (2020 SCMR 959), the Supreme Court of Pakistan has unequivocally endorsed the principle that when a common question of law is decided in one case, another case involving the same point that is time barred is liable to be heard on merits. Further, in case titled, "Quetta Development Authority through Director General v. Abdul Basit and others" (2022 PLC (C.S.) 288), it has been held that a litigant cannot be non-suited by allowing laches to be stumbling block in the way of dispensation of justice since rule of laches is applied in accordance with facts and circumstances of each case and it cannot be made rule of universal application.

ii) The Courts below while concurrently concluding that valid Nikah was effectuated on 30.06.2018 grossly misread the evidence to deny the family claims of the Petitioner by merely holding that consummation of marriage could not be proved which even otherwise being a purely private affair was not required to be explored further after the primary defense of Respondent No. 1 qua absence of Nikah had been disproved and no issue to that effect had been framed by the Family Court.

iii) Therefore, the claims of the Petitioner are required to be re-determined in exercise of constitutional jurisdiction of this Court which is extra-ordinary, corrective, remedial, supervisory and equitable to redress grave miscarriage of justice occasioned on account of misapplication of law and failure to exercise jurisdiction vested in the Courts below.

iv) In a recent case titled, "Ambreen Akram v. Asad Ullah Khan etc." decided vide Judgment dated 08.07.2025 in C.P. Nos. 1107-L of 2015 and 247-L of 2017, the Supreme Court of Pakistan after an exhaustive analysis held that right of maintenance flows unconditionally from the date of a valid Nikah and constitutes a binding legal duty.

v) Record of W. P. No. 3949 / 2025 with reference to Judgement and Decree passed in the suit for maintenance of the Minor reflects that the Family Court aptly held that a child born during the subsistence of a valid marriage is presumed legitimate and proceeded to fix his maintenance in the manner stated above which has not been questioned by the Petitioner or the Minor...An application of the Respondents for conducting DNA test was rightly turned down since it is trite law that a child born during the subsistence of a valid marriage is presumed legitimate and the mode of determining paternity through DNA test has been deprecated by the Supreme Court of Pakistan in case titled, "Ghazala Tehsin Zohra v. Mehr Ghulam Dastagir Khan and another" (PLD 2015 Supreme Court 327).

Conclusion: i) Rule of laches is applied in accordance with facts and circumstances of each case and it cannot be made rule of universal application.

ii) If Nikah stands proved, consummation of marriage, being purely a private affair is not required to be explored for deciding family claims.

iii) Constitutional jurisdiction of the High Court is extra-ordinary, corrective, remedial, supervisory and equitable to redress grave miscarriage of justice occasioned on account of misapplication of law and failure to exercise jurisdiction vested in the Courts below.

iv) Maintenance flows unconditionally from the date of a valid Nikah.

v) Child born during the subsistence of a valid marriage is presumed legitimate.

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32. **Lahore High Court**
Khalid Mehmood and another v.
Muhammad Ali alias Tipu, etc.
Writ Petition No.50314 of 2025
Mr. Justice Raheel Kamran
https://sys.lhc.gov.pk/appjudgments/2025LHC5645.pdf

Facts: Application filed under Order VI Rule 17 of the Code of Civil Procedure, 1908 was partly allowed by trial court. The order was assailed through revision petition before District Court but the same was dismissed. Hence, Constitutional petition before the High Court.

Issues: i) What principles are to be followed while deciding application under Order VI Rule 17 of the Code of Civil Procedure, 1908?

ii)Whether plea of not filing application for amendment in pleadings at appropriate time, because of ill advice of counsel, can be a good ground?

Analysis: i) Plain reading of above provision suggests that an application for amendment of pleadings under Rule 17 ibid can be moved at any stage of proceedings. However, authority of the court under the aforementioned Rule remains discretionary. This is manifest not only from the use of word "may" but also "in such manner and on such terms as may be just" in that provision. Nonetheless, guideline has been provided by the legislature to the effect that only such amendments to the pleadings are to be allowed which are necessary for determining real questions in controversy between the parties. The discretionary power under Rule 17 ibid is, however, further guided by principles enunciated by the superior courts from time to time. The Supreme Court of Pakistan in the case of "Abaid Ullah Malik v. Additional District Judge, Mianwali and others" (PLD 2013 SC 239) elaborated some of the principles governing exercise of such discretionary power in the following terms... the amendment sought/proposed must not be tainted with dishonesty of purposes; it is not meant to withdraw and resile from an admission made in the pleadings of the parties; it should not cause prejudice to the opposite side, particularly to deprive such (opposite) side of a benefit attained by it from

the evidence adduced on the record by the party asking for the amendment; the conduct and the motive of the party and the object/purpose behind the request for the amendment.

ii) The timing of filing of application for amendment by the petitioners is also critically important. There is no cavil with the position that delay for itself, cannot be adequate reason for refusing an amendment, yet this is not a case where an amendment is sought shortly after the filing of the suit upon discovery of a bona fide mistake... This profound silence at the most opportune moments leads to the inference that the proposed amendment is an afterthought, designed to fill the lacunae and cure the defects exposed in the first round of the litigation. The plea that the omission was due to the ill advice of a previous counsel is clearly a weak and unconvincing excuse, which cannot be allowed to operate to the prejudice of respondents.

Conclusion: i) See above analysis No.(i)

ii) No. It is a weak and unconvincing excuse.

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33. **Lahore High Court**
M/s NC Entertainment (Pvt.) Ltd. & another v. Central Board of Film Censors (CBFC), etc.
W.P. No.27555 of 2023.
Mr. Justice Raheel Kamran
https://sys.lhc.gov.pk/appjudgments/2025LHC5702.pdf

Facts: Through the constitutional petition the petitioner has prayed that the Motion Pictures Ordinance, 1979 be applied equally to all film content, including cinemas, cable TV, internet, and OTT platforms. They further sought that if OTT content is not restrained by the censor board, it be deemed certified for cinema exhibition, and also prayed for a declaration that digital film content is not an import of goods under the Import Policy Order, 2022, so no NOC or import permission is required.

Issues: i) Whether OTT platforms comes within the preview of the Motion Pictures Ordinance?

ii) Whether the authority can block or remove the unlawful online content under the law?

iii) Whether there is any discrimination in applying censorship to cinema and OTT platforms?

iv) What was the main purpose of the Motion Pictures Ordinance,1979?

v) Whether digital content accessed digitally, not being an import of goods, is not subject to the Import Policy Order 2022?

vi) Whether an unrestrained content can be considered a “certified” content?

vii) Whether an expression provided in a statute can be interpreted otherwise than its given meaning?

Analysis: i) However, no clause for pre-screen censorship of the content available on OTT platforms or any other digital medium was incorporated into these Acts despite the fact that many of the OTT platforms had emerged in the mid-to-late 2000s i.e. prior to amendment of the Ordinance by the provinces. Had it been the intention of the legislature to bring OTT platforms within the purview of the Motion Pictures Ordinance/Acts, there would have been clear indication of the legislature while amending the Ordinance by way of afore-referred Acts.

ii**)** Section 4(6) of the Rules also allows the authority to act on its own initiative to remove or block unlawful online content under Section 37(1) of the Act, even without a formal complaint. While acknowledging the PTA‘s statutory authority to block access to unlawful online content under Section 37(1) of the Prevention of Electronic Crimes Act, 2016 and Rule 5(6) of the Removal and Blocking of Unlawful Online Content (Procedure, Oversight and Safeguards) Rules, 2021.

iii) The essence of legal discrimination, particularly in the context of guarantee of equality as enshrined in Article 25 of the Constitution, applies where similarly circumstanced entities are treated differently under the same law, or where distinctions are drawn without reasonable justification among equal. In the present case, cinematographs and OTT platforms are not ―similarly circumstanced‖ entities under the purview of the Ordinance. A cinematograph involves a distinct mode of exhibition in a public setting, demanding physical infrastructure, controlled access and a regulatory framework built for a pre-digital era. Conversely, OTT platforms operate as digital streaming services, delivering a vast, dynamic and globally sourced content library primarily for private consumption on diverse personal devices. The Ordinance was never designed nor enacted to regulate the latter. Therefore, the mere absence of its application to OTT platforms, which operate under a fundamentally different technological and consumption paradigm, does not constitute a discriminatory application of the same law.

iv) The Motion Pictures Ordinance was enacted in 1979, a pre-digital era, designed primarily to regulate the exhibition of films via cinematographs in public spaces, involving a process of pre-censorship and certification by a censor board.

v) However, irrespective of its classification under import policies, once such content is sought to be publicly exhibited within the territorial limits of Pakistan via cinemas, it immediately engages the State‘s power to regulate public displays for the maintenance of public order, morality and other societal interests.

vi) To declare all such unrestrained content ―certified by default would create a regulatory vacuum, allowing potentially objectionable or unlawful content to be exhibited without any prior scrutiny or classification. This practical impossibility is further underscored by the technical limitations detailed by the learned counsel for PTA, who candidly submitted that while blocking access to entire platforms is within their authority.

vii) Furthermore, once the meaning of an expression is provided in a statute, that interpretation tends to stick rigidly to that original understanding, even if times or circumstances evolve.

Conclusion: i) OTT platforms do not come within the preview of the Motion Pictures Ordinance 1979.
ii) The authority can block or remove the unlawful online content under the law.
iii) See above analysis No.iii
iv) The main purpose of the Motion Pictures Ordinance,1979 is to regulate the exhibition of films via cinematographs in public spaces, involving a process of pre-censorship and certification by a censor board.
v) See above analysis No.v
vi) an unrestrained content cannot be considered a "certified" content.
vii) An expression provided in a statute cannot be interpreted otherwise than its given meaning.

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34. **Lahore High Court**
The Commissioner Inland Revenue. RTO, Faisalabad v. Mr. Zohaib Ali Manzoor
ITR No.123986 of 2017
Mr. Justice Abid Aziz Sheikh, Mr. Justice Malik Javid Iqbal Wains
https://sys.lhc.gov.pk/appjudgments/2025LHC5557.pdf

Facts: This Reference Application, filed under Section 133 of the Income Tax Ordinance, 2001, arises out of the impugned order passed by the learned Appellate Tribunal Inland Revenue.

Issues i) What is ground to invoke the jurisdiction under Section 122(5) of the Income Tax Ordinance, 2001?
ii) What is definite information and its scope?
iii) Whether the approach of OIR treating gross bank credit entries as business receipts and applying gross profit is contrary to law**?**
iv) What is effect of declaration of the commission income earned?
v) Whether mere credit entries in the bank statement of the taxpayer constitute "definite information"?

Analysis: i) It is settled law that the jurisdiction under Section 122(5) of the Ordinance, 2001 can only be invoked where "definite information" comes into the notice of the Commissioner or the Officer Inland Revenue.

ii) The expression "definite information" has been the subject of judicial interpretation by the Hon'ble Apex Court in a series of pronouncements, notably in a recent judgment pronounced by the Hon'ble Supreme Court of Pakistan in case titled Commissioner Inland Revenue vs. M/s Khudad Heights (2025 SCMR 716), wherein the Apex Court reaffirmed that credit entries in bank statements, standing alone, do not necessarily reflect taxable income. In the regime of the

2001 Ordinance, "definite information" was either left to audit analysis, enabling the Commissioner to adjudge whether: (i) any income chargeable to tax has escaped assessment; or (ii) total income has been under-assessed, or assessed at too low a rate, or subjected to excessive relief or refund; or (iii) any amount under a head of income has been misclassified. Thus, a statement of account alone cannot be a basis to form any of the three routes provided in the later part of Section 122(5)…"definite information" must be understood in its ordinary and plain meaning, information that is conclusive, precise, and unambiguous, and mere change of opinion or reappraisal of previously available material does not constitute "definite information."

iii) The approach adopted by the OIR treating gross bank credit entries as business receipts, estimating sales, applying a gross profit rate, and deducting assumed expenses is contrary to the settled law. Particularly, in the case of a commission agent, such as the respondent, income is earned through receiving commission and not from the value of goods sold on behalf of the principal. The estimation method adopted by the Assessing Officer was not only improper but has also held to be illegal in a series of precedents.

iv) It is a matter of record that all transactions conducted by the taxpayer were duly routed through recognized banking channels, thereby ensuring transparency and traceability in the financial dealings. Furthermore, the commission income earned was fully declared, corroborated by valid sales tax invoices duly issued by M/s Shell Pakistan Limited, which clearly established the taxpayer's role as a commission agent and explained the precise nature and source of the income.

v) We hold that mere credit entries in the bank statement of the taxpayer do not, by themselves, constitute "definite information" within the meaning of the law. Such entries require further verification and correlation with the taxable income of the assesse.

Conclusion: i) The jurisdiction can only be invoked where "definite information" comes into the notice of the Commissioner or the Officer Inland Revenue.
ii) See above analysis No.ii
iii) The approach of OIR treating gross bank credit entries as business receipts and applying gross profit is contrary to law.
iv) It explains the precise nature and source of the income.
v) Mere credit entries in the bank statement of the taxpayer do not, by themselves, constitute "definite information"

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35. **Lahore High Court**
Commissioner Inland Revenue v. M/s Matrix Dairy Farms
S.T.R.No. 59890 of 2024.
Mr. Justice Abid Aziz Sheikh, Mr. Justice Malik Javid Iqbal Wains
https://sys.lhc.gov.pk/appjudgments/2025LHC5612.pdf

Facts: A deferred sales tax refund was denied on the ground that feed was consumed by

non-milking cows, whereas the taxpayer claimed the feed was exclusively used for milking cows engaged in zero-rated milk production. The Commissioner (Appeals) accepted the taxpayer's stance, leading to the department's reference before the High Court.

Issues: i) Whether refund is admissible under Rule 33 of the Sales Tax Rules, 2006, on feed allegedly consumed by non-milking animals?
ii) Whether the Inland Revenue Adjudicating Officer (IRAO) was justified in applying Rule 33 without evidence of mixed consumption of inputs?
iii) Whether input tax adjustment on electricity used in the dairy facility can be disallowed on the ground that non-milking animals are also housed therein?

Analysis: i) "Rule 33 governs the determination of refund eligibility based on the actual consumption of inputs in the manufacture or production of zero-rated goods. However, the said Rule does not authorize the adjudicating authority to presume or apply arbitrary apportionment of input tax credits in the absence of verifiable, empirical evidence demonstrating mixed use of inputs for both taxable and exempt supplies (...) From its bare reading, it is clear that this Rule is applicable in cases, where a registered person supplies goods that are subject to a zero-rate of sales tax under the Act. In such circumstances, the registered person becomes entitled to a refund of input tax, but this entitlement is to the extent of input tax paid on goods or materials that were actually consumed in the production or supply of the zero-rated goods.

ii) In the present matter, no evidence was produced by the department to establish that the feed in question was used for non-milking animals or for any purpose other than the production of zero-rated milk. The respondent's explanation, inventory records, and veterinary certification remained uncontroverted. Therefore, the unilateral imposition of apportionment and denial of refund under Rule 33 is devoid of legal merits and is accordingly unsustainable. Such an approach is contrary to established principles of tax jurisprudence, which require that any disallowance of statutory tax benefits such as input tax refund, must be grounded in clear, credible, and affirmative evidence. Mere conjecture or interpretative assumptions, without factual backing, cannot form the basis for adverse fiscal action. Any invocation of apportionment under Rule 33 must be preceded by a clear finding of fact, supported by documentary or inspection based evidence, demonstrating actual common usage of inputs in both taxable and non-taxable activities. In absence of such evidence, reliance on Rule 33 becomes not only arbitrary but violative of the principles of natural justice, due process, and fiscal neutrality.

iii) Furthermore, the disallowance of input tax claimed on electricity used within the dairy production facility, including areas housing non-milking animals, is legally untenable. The principle of composite manufacturing activity must be applied in such cases. There exists no statutory requirement under the Act or Rules to segregate utilities based on the functional category of animals. Electricity usage in a dairy facility, integral to the overall production of milk, qualifies for

input tax adjustment in its entirety, as per prevailing legal standards … It is a settled principle that unless the taxpayer's records are found to be deficient, non-verifiable, or fraudulent, the benefit of refund under the law cannot be denied on presumptive or hypothetical grounds. The IRAO's reliance on an assumed proportional consumption lacks any evidentiary backing and is in direct conflict with the settled jurisprudence, particularly the principle enunciated by the Hon'ble Supreme Court of Pakistan in Commissioner Inland Revenue, (Legal), Islamabad vs. Messrs WI-Tribe Pakistan Ltd, Islamabad (2020 SCMR 420), which affirms that it is now well settled that a fiscal provision of a statute has to be construed liberally in favour of the tax payer.

Conclusion: i) Refund under Rule 33 cannot be denied on the basis of presumed feed consumption by non-milking animals.
ii) Application of Rule 33 without evidentiary proof of mixed usage is legally flawed.
iii) Input tax adjustment on electricity for the dairy facility is admissible in entirety.

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36. **Lahore High Court**
M/s Chenab Engineering Works & Foundries (Pvt.) Limited v. The Federation of Pakistan through Federal Secretary Finance and Revenue Division, Islamabad & others
I.C.A. No. 4404 of 2021
Mr. Justice Abid Aziz Sheikh and Mr. Justice Malik Javid Iqbal Wains
https://sys.lhc.gov.pk/appjudgments/2025LHC5752.pdf

Facts: This Intra-Court Appeal, under Section 3 of the Law Reforms Ordinance, 1972, has been filed by the appellants challenging the judgment, whereby writ petition was dismissed.

Issues: i) Whether the Federal Board of Revenue has authority to transfer jurisdiction from one RTO to another RTO?
ii)Whether power of transfer of jurisdiction is contingent upon the consent of the taxpayer?
iii)Whether the conferment and subsequent reallocation of jurisdiction falls squarely within the Board's lawful mandate?
iv) Whether Judicial review lies to question administrative decisions taken within the scope of lawful authority?
v) Whether the reallocation of jurisdiction remains a valid exercise of administrative discretion?

Analysis: i) It is now necessary to consider the substantive provision governing the conferment and transfer of jurisdiction. Section 209 of the Ordinance, 2001, bearing the heading "Jurisdiction of income-tax authorities," expressly regulates this domain. In particular, sub-section (8A) thereof empowers the Board, or an authority duly authorized by it, to transfer jurisdiction from one income-tax

authority to another…The language of the statute is unequivocal. It confers upon the Board a broad administrative discretion to reassign jurisdiction in the interest of efficient tax administration, institutional coherence, and functional specialization. The use of the phrase "transfer of jurisdiction" in Section 209(8A) of the Ordinance, 2001 must be interpreted purposively and in light of the scheme of the Ordinance, which envisages a dynamic and responsive tax machinery capable of adapting to administrative exigencies.

ii) Such power is neither contingent upon the consent of the taxpayer nor subject to rigid territorial constraints, particularly where the transfer is intra-departmental and aligns with the lawful objectives of fiscal oversight. The establishment of LTOs, as field formations under the FBR Act, 2007, reinforces the legislative intent to segment tax administration based on taxpayer profile, volume, and complexity rather than mere geography.

iii) The harmonized reading of sub-sections (1) and (8A) clearly affirms that the conferment and subsequent reallocation of jurisdiction falls squarely within the Board's lawful mandate…Moreover, the exercise of jurisdictional reallocation through administrative orders is not ultra vires, provided it is grounded in statutory authority and aimed at achieving efficient tax administration.

iv) The mere fact that such transfer may result in logistical inconvenience, increased cost, or the need to furnish documents at a different location does not, in itself, constitute a legal infirmity. It is trite law that administrative inconvenience or burden cannot override statutory competence. Judicial review does not lie to question administrative decisions taken within the scope of lawful authority merely on the ground of perceived hardship.

v) In absence of manifest arbitrariness and breach of any procedural safeguard, the reallocation of jurisdiction remains a valid exercise of administrative discretion. Therefore, the appellants' challenge to the jurisdictional transfer stands unsupported by either statutory bar or the precedents.

Conclusion: i) FBR has authority to transfer jurisdiction from one income-tax authority to another.

ii) Such power is neither contingent upon the consent of the taxpayer nor subject to rigid territorial constraints

iii) The conferment and subsequent reallocation of jurisdiction falls squarely within the Board's lawful mandate

iv) Judicial review does not lie to question administrative decisions taken within the scope of lawful authority.

v) The reallocation of jurisdiction remains a valid exercise of administrative discretion.

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37. **Lahore High Court**
Muhammad Amjad Aziz & another v. Full Board No.1, Board of Revenue Punjab & 06 others.
Writ Petition No. 46764 of 2025.
Mr. Justice Khalid Ishaq

https://sys.lhc.gov.pk/appjudgments/2025LHC5652.pdf

Facts: The petitioner lays a challenge to the order passed by the Full Board-I, Board of Revenue Punjab whereby, the purported allotment of land in favour of Dil Bahadur Khan, and subsequent transfer of the Property in favour of the petitioners through Sale Deed was declared void ab-initio having no legal effect on the ownership of the Provincial Government. By virtue of the Impugned Order, the Deputy Commissioner, Lahore has been directed to take legal action for resuming the possession of the valuable Property from the illegal occupants.

Issues: i) Whether any allotment of property would oust the jurisdiction of Board of Revenue?
ii) Whether in cases of fraud and misrepresentation Settlement Authorities have any inherent powers?
iii) Under what circumstances discretionary powers could be exercised by the courts?
iv) What is the object of extraordinary jurisdiction of judicial review by the Superior courts?

Analysis: i) The argument that mere claim of having an allotment, which predates 1st July, 1974 tends to oust the Jurisdiction of full Board is not tenable by any stretch. (…) Existence or non-existence of any such allotment is a question which has to be determined for dilating upon the element of jurisdiction of the Full Board and since in this case the First Mutation is non-existent, the Full Board/Respondent No. 1 had all the jurisdiction and authority to gauge the veracity and genuineness of the claim of the Petitioners, therefore, the challenge to its jurisdiction is not sustainable.
ii) It is well settled by the plethora of case law, including numerous judgments of the Supreme Court of Pakistan that in the cases of fraud and misrepresentation, inherent power vests in the Settlement Authorities to verify the legality and sanctity of the allotment orders, whenever implementation is being sought by a purported allottee as the mere verification does not take away anyone's right. (…) It is trite that no amount of finality or credence can be attached to an inherently defective order procured by perpetuating fraud.
iii) The consistent approach of the Supreme Court leads to an ineluctable consensus that before a person can be permitted to invoke the discretionary powers of a Court, it must be shown that the order sought to be set aside had occasioned some injustice to the parties. If it does not work any injustice to any party rather it cures a manifest illegality then the extraordinary jurisdiction ought not be allowed to be invoked.
iv) The object, of exercising the extraordinary jurisdiction of the Judicial review by the superior Court(s) is to foster justice, preserve rights and to right a wrong; keeping this object in view, while exercising judicial review, a Constitutional Court may proceed in equity to set aside or annul a void judgment or enjoin enforcement by refusing to intervene in the circumstances of the case before it 8

but such power cannot be invoked for a petitioner(s) whose hands are sullied by gross misrepresentation and fraud.

Conclusion: i) The Full Board/Board of Revenue had all the jurisdiction and authority to gauge the veracity and genuineness of the claim.
ii) In the cases of fraud and misrepresentation, inherent power vests in the Settlement Authorities to verify the legality and sanctity of the allotment orders, whenever implementation is being sought by a purported allottee as the mere verification does not take away anyone's right.
iii) Before a person can be permitted to invoke the discretionary powers of a Court, it must be shown that the order sought to be set aside had occasioned some injustice to the parties. If it does not work any injustice to any party rather it cures a manifest illegality then the extraordinary jurisdiction ought not to be allowed to be invoked.
iv) The object, of exercising the extraordinary jurisdiction of the Judicial review by the superior Court(s) is to foster justice, preserve rights and to right a wrong.

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38. **Lahore High Court**
The Collector of Customs, Collectorate of Customs (Enforcement), Sargodha v. Juma Khan and 2 others
Customs Reference No. 50994 of 2025
Mr. Justice Hassan Nawaz Makhdoom, Mr. Justice Khalid Ishaq
https://sys.lhc.gov.pk/appjudgments/2025LHC5745.pdf

Facts: This custom reference was filed under Section 196 of the Customs Act, 1969, against the judgment ("Impugned Judgment") passed by the Customs Appellate Tribunal ("Tribunal"), whereby the appeal filed under Section 194-A of the Customs Act was allowed, resulting in the modification of the Order-in-Original (ONO) and the release of the vehicle upon payment of a 40% redemption fine.

Issues: i) What is the nature of sub-section (2) of Section 157 of the Customs Act, and under what circumstances can it be invoked?
ii) Who will be the 'appropriate officer' for the purpose of exercise of authority under Section 157 of the Customs Act?
iii) Which authority may pass an order under Section 181 of the Customs Act giving the owner of the goods the option to pay a fine in lieu of confiscation, and which authority is empowered to limit or regulate the discretion of that officer?
iv) What types of goods are excluded from the discretionary authority of the officer under Section 181 of the Customs Act?
v) What does SRO 499(I)/2009 state or conclude?
vi) Are Sections 157 and 181 of the Customs Act independent of each other?

Analysis: i) A perusal of the foregoing provision, particularly the highlighted parts of sub-section (2) and proviso thereof, makes it abundantly clear that the recourse to sub-section (2) of Section 157 of the Customs Act can only be made as an interim

arrangement during the pendency of the process of adjudication for the purpose of determination that as to whether the goods, which are seized as 'liable to confiscation', are to be confiscated or not (…) The rationale is unequivocal and logical; the words being employed in Section 157 ineluctably conclude that sub-section (2) is an enabling provision which can only be invoked during the pendency of the process of adjudication of the goods, which goods are seized as being liable to be confiscated.

ii) The 'appropriate officer' as couched in the afore-referred proviso of sub-section (2) has been designated by virtue of SRO 52(I)/2024 dated 18.01.2024, which supplies that for the purpose of exercise of authority under Section 157 of the Customs Act, the 'appropriate officer' shall be the 'Officer of Customs competent to adjudicate the case under Section 179 of the Customs Act, 1969'.

iii) Section 181 of the Customs Act is to the effect that once an order for confiscation of goods is passed under the Customs Act, the Adjudicating Officer may pass an order giving an option to the owner of the goods to pay such fine in lieu of the confiscated goods, as he thinks fit, however, the proviso to the said section envisages that the Federal Board of Revenue is empowered to circumscribe the discretion of the officer for passing an order for payment of fine in lieu of confiscated goods.

iv) While exercising the powers conferred under Section 181 of the Customs Act, the Federal Board of Revenue has indeed issued a notification bearing SRO 499(I)/2009 dated 13.06.2009, the preamble of the said SRO describes the goods or classes of goods from clauses (a) to (g) regarding which the officer concerned cannot exercise his discretion in terms of Section 181 of the Customs Act.

v) The bare perusal of newly substituted clause (ba) of SRO 499)(I)/2009 clearly concludes that a 'lawfully registered conveyance', 'if seized and found carrying smuggled goods' will fall within the exceptions of Section 181 of the Customs Act and shall not be amenable to avail the option of payment of fine in lieu of confiscation.

vii) Sections 157 and 181 of the Customs Act are independent of each other and the former cannot be construed as having an overriding effect on the later.

Conclusion: i) It is an enabling provision which can only be invoked during the pendency of the process of adjudication of the goods.

ii) The 'appropriate officer' shall be the 'Officer of Customs.

iii) See above analysis No.iii.

iv) The goods or classes of goods from clauses (a) to (g) of preamble of SRO 499(I)/2009 dated 13.06.2009.

v) It summed up that a 'lawfully registered conveyance', 'if seized and found carrying smuggled goods' will fall within the exceptions of Section 181 of the Customs Act and shall not be amenable to avail the option of payment of fine in lieu of confiscation.

vi) Yes. Both provisions are independent of each other.

39. **Lahore High Court**
Taj-ul-Malook v. Inspector General of Police, Punjab, Lahore, etc.
W.P No. 47073 of 2025
Mr. Justice Tariq Mahmood Bajwa
https://sys.lhc.gov.pk/appjudgments/2025LHC5628.pdf

Facts: Through this constitutional petition, petitioner seeks recovery and production of his daughter aged about 15 years and 08 months from the illegal/improper custody of respondent Nos.7 to 8.

Issues: i) Whether the child marriage was invalid/void under The Child's Marriage Restraint Act, 1929?
ii) Whether the fixing of an age limit to enter into marriage by the State or Government is against the injunctions of Islam?
iii) What are basic attributes of legal competence to contract a marriage and what is puberty under Islamic/Mohammedan law?
iv) What is the marking point or transitional point, from childhood to adulthood according to the Islamic Jurist/Islamic Scholars?
v) What is the valid age of marriage as held by the Hon'ble Apex Court?

Analysis: i) The Child"s Marriage Restraint Act, 1929 fixed the minimum age of marriage. Under this Act, the child marriage was never invalid/void, this Act, a piece of penal legislation. The British wanted to keep the law in conformity with the traditional rules of Islamic law. Nevertheless, child marriages continued in practice.
ii) On the touchstone of the injunctions of Islam, however, observed/held the fixing of an age limit to enter into marriage by the State or Government, as is done in the impugned law, is not against the injunctions of Islam, at the cost of repetition, the said judicial organ directly or impliedly not rendered the ratio that the marriage below the age limit enshrined in the law would be void/invalid.
iii) In Islamic/Mohammedan law, there are two basic attributes of legal competence to contract a marriage:
(a) Sound mind, and
(b) Puberty (Bulugh)

As regards puberty, the following points are notable:

i. Puberty is a physical phenomenon to be ascertained by evidence.
ii. In the absence of evidence to the contrary it is generally presumed that a person who has completed the fifteenth year of age has attained puberty.
iii. The possibility of attaining puberty by a boy as well as by a girl before the age of fifteen years is, however, recognized by law.

iv) The Islamic Jurist/Islamic Scholars mentioned Bulugh (puberty or the beginning of reproductively) as the minimum age for marriage, meaning thereby, they were of the view that after attaining the puberty, the male/female could not be termed/considered as Child, bottom line, puberty was considered the marking point or transitional point, from childhood to adulthood.

v) There are frequent rulings by the Hon‟ble Apex Court as well as by this Court wherein puberty was considered the valid age of marriage with further observation that due to violation of the definition of the Child as introduced in The Child Marriage Restraint Act, 1929 the same would not be invalid.

Conclusion: i) This Act fixed the minimum age of marriage. Under this Act, the child marriage was never invalid/void.
ii)No, the fixing of an age limit to enter into marriage by the State or Government is not against the injunctions of Islam.
iii)See above Analysis no.iii).
iv) Puberty is considered the marking point or transitional point, from childhood to adulthood.
v) Puberty is the valid age of marriage as held by the Hon'ble Apex Court.

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40. **Lahore High Court**
Nasir Zakir v. The State & another
Criminal Appeal No.67752 of 2022
Justice Abher Gul Khan
https://sys.lhc.gov.pk/appjudgments/2025LHC5549.pdf

Facts: The appellant was convicted under Section 364-A PPC and sentenced to life imprisonment. The conviction was based primarily on CCTV footage allegedly showing the appellant taking the minor victim on a motorcycle and returning alone, as well as an extrajudicial confession made to the police. During the trial, key witnesses were declared hostile as they denied the appellant's involvement. The forensic authenticity of the CCTV footage was not established, and inconsistencies emerged between the prosecution's timeline and the medical evidence.

Issues: i) Whether extrajudicial confession alone is sufficient for conviction without corroboration of its voluntariness and truthfulness?
ii) Whether conviction in a capital case be based solely on an extrajudicial confession without independent corroboration?
iii) Whether a memo of identification (Nishandahi) prepared during interrogation has any evidentiary value?

Analysis: i) It is well-settled that in order to build a conviction upon extrajudicial confession, the prosecution must establish not only that such a confession was actually made, but also that it was voluntary and carries the ring of truth. While holding so, I am enlightened from the observation of the Supreme Court of Pakistan expressed in case reported as Sh. Muhammad Amjad v. The State (2004 SCJ 33).
ii) It is a settled principle of law that extrajudicial confession is inherently weak evidence and, especially in cases involving a capital sentence, it is insufficient on its own to form the basis of a conviction. If any reference in this regard is needed,

the same can be made to the cases reported as Imran alias Dully and another v. The State and others (2015 SCMR 155), Muhammad Aslam v. Sabir Hussain and others (PLJ 2010 SC 513), Muhammad Shafique alias Chuma v. The State (2009 SD 40), Sarfraz Khan v. The State, etc. (NLR 1996 Criminal 114) and Imran alias Dully and another v. The State and others (2015 SCMR 155)… However, the veracity of such a confession is a crucial factor that must be corroborated by surrounding circumstances.

iii) It has also been observed that during interrogation, the appellant led PW.10 to the place of the incident on 11.06.2020, for which a memo of identification/Nishandahi (Exh.PP) was prepared. However, it is well-settled that the evidence of a memo of identification holds no evidentiary value, as it is inconsistent with the provisions of Articles 39 and 40 of the Qanun-e-Shahadat Order, 1984. In this context reference can be made to the case reported as Rani Bibi v. State, etc. [PLJ 2018 Cr.C. (Lahore) 231).

Conclusion: i) See above analysis No i.

ii) Extrajudicial confession is inherently weak evidence, the veracity of such a confession is a crucial factor that must be corroborated by surrounding circumstances.

iii) Evidence of a memo of identification holds no evidentiary value.

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41. **Lahore High Court**
Aman Ullah. vs. The State, etc.
Criminal Appeal No.233347 of 2015.
Justice Abher Gul Khan
https://sys.lhc.gov.pk/appjudgments/2025LHC5621.pdf

Facts: The appellant was tried and convicted by the trial court under Section 376 (i) PPC to undergo imprisonment for life with fine. The appellant preferred an appeal before the High Court against his conviction and sentence.

Issues: i) How delay in lodging FIR favours the defence?

ii) What is the effect of silence of a rape victim upon repeated offence against her?

iii) If prosecution put-forth two contradictory versions, what will be its effect?

iv) Whether non-collecting of medical evidence would be detrimental to the case of prosecution?

v) Whether the presumption of truth, attached to the statement of the rape victim and her family members, is solely sufficient for conviction of the accused?

vi) Whether benefit of doubt can be extended in favour of accused even if single uncertain circumstance is created in case of prosecution?

vii) Which kind of loopholes in the story of prosecution goes in favour of accused?

Analysis: i) Such enormous delay in approaching the police on behalf of Mst. Aqsa Noureen gives rise to many questions, which in the absence of an acceptable explanation can only be resolved in favour of the defence.

ii**)** The prolonged period of silence on behalf of the complainant prior to this disclosure understandably gave rise to various doubts and suspicions regarding the veracity and timing of the allegations.

iii) So there exists a material and significant contradiction between the two versions put-forth by the complainant and acceptance of one inherently necessitates the rejection of the other, as both statements cannot be reconciled or simultaneously upheld.

iv) Suffice it to say in this regard that since the delay in registration of the case can be attributed to the complainant, thus, the negative impact of non-collecting of medical evidence is also destined to be on the case of prosecution and cannot be used detriment of the appellant.

v) The court is neither oblivious of heinousness of the offence nor the legal position that the presumption of truth, in such type of cases, is attached to statement of the victim and her family members as normally nobody would own such allegation, however, such presumption would not be sufficient for conviction unless the evidence of such set of witnesses passed the required test for judging the evidence judicially.

vi) It is a well settled principle of law that for the accused to be afforded the right of the benefit of the doubt, it is not necessary that there should be many circumstances creating uncertainty and if there is only one doubt, the benefit of the same must go to the petitioner.

vii) Once a single loophole is observed in a case presented by the prosecution, such as conflict in the ocular account and medical evidence or presence of eye-witnesses being doubtful, the benefit of such loophole/lacuna in the prosecution's case automatically goes in favour of an accused.

Conclusion: i) Delay in lodging FIR gives rise to many questions, which can only be resolved in favour of the defence.

ii) The prolong period of silence gives rise to various doubts and suspicions regarding the veracity and timing of the allegations.

iii) See above analysis No.iii

iv) See above analysis No.iv

v) The presumption of truth attached to statement of the victim and her family members solely is not sufficient for conviction.

vi) The benefit of even only one doubt in case of prosecution must go in favour of the accused.

vii) Even a single loophole such as conflict in the ocular account and medical evidence or presence of eye-witnesses being doubtful, the benefit goes in favour of an accused.

42. **Lahore High Court**
Punjab Food Authority V.
Syed Zeeshan Ahmed, etc.
W.P.No.46183 of 2025
Justice Abher Gul Khan
https://sys.lhc.gov.pk/appjudgments/2025LHC5598.pdf

Facts: The Punjab Food Authority, through writ petition, assailed order of the Additional sessions Judge whereby the order of the Special Court constituted under the Punjab Food Authority Act, 2011 refusing to grant Superdari of certain articles was set aside.

Issues: i) What is meant by the term "Coram non judice"?
ii)What is the extent of jurisdiction of the Sessions Court and the High Court to interfere in the proceedings of the Special Courts established under Section 40 of the PFA Act, 2011?

Analysis: i) The term coram non judice, a Latin expression, denotes a decision rendered by a judge or forum that lacks the lawful authority to adjudicate the matter. It refers to instances where a judicial or quasi-judicial body proceeds without jurisdiction or legal competence.

ii) A plain reading of the aforementioned provision reveals that under Section 45A (2) of the PFA Act, 2011, the High Court is precluded from altering the sentence awarded by the Special Court or intervening in the conduct of the trial. The term "proceedings" as used in subsection (2) of Section 45A encompasses all matters directly connected with or incidental to the trial of an accused before the Special Court. Furthermore, the language of the provision clearly indicates that Section 45A(2) imposes an embargo on all courts from transferring cases from the Special Court or passing orders under Sections 426, 491, and 498 of Cr.P.C. However, it is significant to note that the said subsection does not expressly exclude the application of Sections 497 & 561-A Cr.P.C., and therefore, the High Court retains the jurisdiction to invoke these provisions in appropriate circumstances. Reliance is placed upon the case reported as Punjab Food Authority v. Amanat Ali and others (PLD 2020 Lahore 599) wherein the following observation was given:- "For the sake of completeness it may be added that subsection (2) of Section 45A of the Food Authority Act bars all courts from transferring a case from the Special Court and making orders under Sections 426,491 and 498 of the Code. However, it needs to be mentioned that since the aforesaid clause does not specifically exclude the applicability of Sections 497 & 561-A Cr.P.C., the High Court is competent to invoke them in appropriate cases."

Conclusion: i) It denotes a decision rendered by a judge or forum that lacks the lawful authority to adjudicate the matter.

ii) See above analysis.

LATEST LEGISLATION/AMENDMENTS

1. Vide The National Institute of Health (Re-Organization) (Amendment) Act, 2025 dated 13-09-2025; amendment is made in section 16 of the National Institute of Health (Re-Organization) Act, 2021.
2. Vide The Anti-Dumping Duties (Amendment) Act, 2025 dated 13-09-2025; amendments are made in sections 2 & 51 of The Anti-Dumping Duties Act, 2015.
3. Vide The Punjab Enforcement and Regulations (Amendment) Ordinance, 2025 dated 20-09-2025; amendments are made in sections 2, 49, 71 & 81 of The Punjab Enforcement and Regulations Act 2024.
4. Vide The Punjab Control of Narcotics Substances (Amendment) Ordinance, 2025 dated 20-09-2025; amendments are made in sections 38 to 41 & 44 of The Punjab Control of Narcotics Substances Act, 2025.
5. Vide Notification No.158/PBC/SEC/2025 dated 08-09-2025; amendment and addition are made in Rules 3, 4, 6, 8, 10A, 10B, 10C, 28A & 175-K of the Pakistan Legal Practitioners and Bar Councils Rules, 1976.
6. Vide Notification No.SO (CAB-I)2-2/2011(ROB) dated 08-08-2025; serial No.40 omitted under heading 'HOME DEPARTMENT' and serial No.7A is inserted under heading 'INFORMATION AND CULTURE DEPARTMENT' in the second schedule of The Punjab Government Rules of Business, 2011.
7. Vide Notification No.SO (CAB-I)2-13/2016(ROB) dated 08-08-2025; amendment is made in first schedule at serial No.30 in column No.4 under the heading 'AUTONOMOUS BODIES & COMPANIES' and serial No.15A inserted & serial No.16 amended in second schedule under heading 'PLANNING AND DEVELOPMENT BOARD' of The Punjab Government Rules of Business, 2011.
8. Vide Notification No.SO(Cab-I)2-30/2013(P) dated 12-08-2025; insertion & omission made in first schedule at serial No.18 & 36 in column No.4 under the heading 'AUTONOMOUS BODIES & COMPANIES' and in second schedule item 'va' inserted under heading 'HOUSING URBAN DEVELOPMENT AND PUBLIC HEALTH ENGINEERING DEPARTMENT' and item No. 'xvi' omitted under the heading 'SERVICES AND GENERAL ADMINISTRATION DEPARTMENT' in The Punjab Government Rules of Business, 2011.
9. Vide Notification No. SO(Cab-I)2-47/82.V-II(P) dated 20-08-2025; item No.(i) substituted at serial No.24 in column No.3 and serial No.24A is omitted under the heading 'HEAD OF ATTACHED DEPARTMENT' and amendment made in second schedule at serial No.13 under the heading 'LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT' in the Punjab Government Rules of Business, 2011.
10. Vide Notification No. SO(Cab-I)2-24/82. Vol-II(P) dated 20-08-2025; in second schedule item No. xxxiii inserted under the heading 'HOME DEPARTMENT' in The Punjab Government Rules of Business, 2011.

11. Vide Notification No. FD.SR.II/2-97/2019 dated 19-09-2025; amendments are made in rule 17 & 18 of the Revised Leave Rules, 1981.
12. Vide Notification No. SO(Cab-I)2-9/2015 dated 24-09-2025; amendments are made in rules 12 & 14 of the Punjab Procurement Rules, 2014.

SELECTED ARTICLES

1. Lawyers Club India
https://www.lawyersclubindia.com/articles/organised-crime-18006.asp

Historical Context and International Influences by Sankalp Tiwari

The intellectual foundations for organised crime legislation drew heavily from American experiences with prohibition-era criminal enterprises and subsequent legal responses. The Racketeer Influenced and Corrupt Organizations (RICO) Act of 1970 provided a template for addressing criminal enterprises through enterprise liability rather than individual crime focus. However, Indian legislators faced the challenge of adapting these concepts to different constitutional frameworks and procedural traditions. The Vohra Committee Report of 1993 provided crucial documentation of the criminalisation of politics and politicisation of crime that had emerged in post-independence India. The Committee's findings revealed extensive networks connecting criminals, politicians, and bureaucrats in mutually beneficial relationships that undermined democratic governance. These revelations created political momentum for legislative action against organised crime while highlighting the need for legal tools that could address systemic corruption rather than individual criminal acts. International experiences with organised crime legislation provided both positive models and cautionary tales. Italian anti-mafia legislation demonstrated the potential effectiveness of enterprise-focused criminal law while also revealing the risks of exceptional procedures that could undermine civil liberties. The challenge for Indian lawmakers was developing legislation that could effectively address organised crime without creating authoritarian tools that could be misused against political dissent or civil society activism.

2. Lawyers Club India
https://www.lawyersclubindia.com/articles/no-reels-no-selfies-scba-urges-ban-on-lawyers-social-media-content-in-court-18004.asp

No Reels, No Selfies: SCBA Urges Ban on Lawyers' Social Media Content in Court by Shivani Negi

On September 1, 2025, the Supreme Court Bar Association (SCBA), the premier body representing advocates practicing in the apex court, passed a resolute resolution calling for a strict ban on videography, "reel-making," and other social media content creation within the Supreme Court premises. This move, detailed in a letter addressed to the Supreme Court's Secretary General, underscores a growing concern among legal professionals: the erosion of the institution's dignity due to unregulated digital antics by

lawyers. The resolution, which has since prompted swift action from the Supreme Court administration, highlights how activities like taking selfies, filming short videos for platforms such as Instagram Reels or YouTube Shorts, and recording in court corridors not only undermine professional ethics but also pose security risks in high-security zones. As the legal fraternity grapples with this issue, it raises broader questions about the evolving role of technology in the legal profession, the balance between free expression and institutional sanctity, and the need for self-regulation in an era dominated by influencer culture.

3. SPRINGER LINK
https://link.springer.com/article/10.1007/s11071-025-11825-6

What are the most informative data points for predicting extreme events? By Bianca Champenois & Themistoklis P. Sapsis

The growing availability of large datasets that describe complex dynamical systems, such as climate models and turbulence simulations, has made machine learning an increasingly popular tool for modeling and analysis, but the inherent low representation of extreme events poses a major challenge for model accuracy in the tails of the distribution. This raises a fundamental question: Given a large dataset, which data points should we use to train machine learning models that effectively learn extremes? To address this question, we study a likelihood-weighted active data selection framework that identifies the most informative data points for model training. The framework improves predictions of extreme values of a target observable, scales to high-dimensional systems, and is model-agnostic. Unlike traditional active learning, which assumes the ability to query new data, our method is designed for problems where the dataset is fixed but vast, focusing on selection rather than acquisition. Points are scored using a likelihood-weighted uncertainty sampling criterion that prioritizes samples expected to reduce model uncertainty and improve predictions in the tails of the distribution for systems with non-Gaussian statistics. When applied to a machine learning climate model with input dimensionality on the order of tens of thousands, we find that the likelihood-weighted active data selection algorithm most accurately captures the statistics of extreme events using only a fraction of the original dataset. We also introduce analysis techniques to further interpret the optimally selected points. Looking ahead, the approach can serve as a compression algorithm that preserves information associated with extreme events in vast datasets.

4. SPRINGER LINK
https://link.springer.com/article/10.1007/s11071-025-11773-1

Computation of simple invariant solutions in fluid turbulence with the aid of deep learning by Jacob Page

The dynamical systems view of a turbulent fluid flow provides a tantalizing connection between the self-sustaining nonlinear mechanics of turbulence and its more well-known statistical properties, and promises to open up new avenues in our ability to understand,

predict and control complex fluid motion. However, successful application of these ideas to a high Reynolds number (Re) problem requires the discovery and convergence of an expansive library of simple invariant solutions (e.g. equilibria, periodic orbits). The key challenge for the field has been that algorithms to compute dynamically relevant structures struggle for a variety of reasons outside of the weakly turbulent regime. It is here that ideas from deep learning have started to show promise, and this review describes how various techniques from the machine learning community have accelerated progress. First, the use of autoencoders – neural networks which perform a nonlinear analogue to PCA – will be described. There is compelling evidence that the low-order representations of the flow learned by these models are closely connected to the unstable simple invariant solutions embedded in the turbulent attractor. As such, these representations can be used to measure shadowing of periodic solutions, to parameterize reduced order models and to estimate manifold dimension. The other key technique adapted from deep learning reviewed here is the advance in high-dimensional, gradient-based optimization that has been driven by the requirements of neural network training. To exploit these tools, the search for simple invariant solutions is converted to a hunt for minima of a scalar loss function, and gradient computation is performed efficiently within a fully differentiable flow solver. Using forced, two-dimensional turbulence as a test case, these new methods reveal an order of magnitude more solutions than has been possible using earlier approaches and converge periodic orbits where previous methods have been ineffective. An assessment will be made as to what the large set of new exact solutions says about the 'dynamical systems' exercise in general and the prospects for application at high Re.

5. MANUPATRA

https://articles.manupatra.com/article-details/Balancing-Progress-and-Protection-Reformulating-Intellectual-Property-Landscape-Amid-the-Global-Semiconductor-Chip-War

Balancing Progress and Protection: Reformulating Intellectual Property Landscape Amid the Global Semiconductor Chip War by Khushi Chopra

The evolution of warfare from territorial and military conflicts to oil and trade wars is reflective of the everchanging concept of conflict. This dynamism is apparent in the arena of modern warfare today, fought using semiconductor microchips also termed as 'Chip War' by Chris Milleri . The global semiconductor market was valued at USD 544 billion in 2023, projected to touch USD 1 trillion by 2030.ii Semiconductors not only have economic significance as evident from chip-making giant Nvidia being one of the largest publicly traded companiesiii but have now become a subject of national interest. This is specifically because of the dual-utility of these microchips, from electrical appliances such as refrigerator, smartphones to military equipment such as hypersonic missiles. The U.S. has repeatedly sued China for stealing chipmaking trade secrets, with allegations in October 2022, that such espionage enabled China to develop an advanced hypersonic missile much more capable than those possessed by the U.S. With increasing realisation of the critical use of this technology, the line between innovation and security became

blurry leading to de-globalisation. Nations intend to keep the relevant technologies with themselves for strategic advantage, but this has made the supply chain extremely fragile. The layered and interconnected process of chipmaking is diversified across the globe, with U.S. having the design and R&D facilities, TSMC in Taiwan having almost 90% of chip-fabrication and China having its hold over assembly. Other significant players are also present in this web with their own unique technical importance which makes this a geopolitical issue as well, especially with respect to Taiwan's political status. India has entered at a relatively later stage in this game but can leverage its strategic placement and demography to become a significant player in the market. The government has taken several initiatives such as the India Semiconductor Misson to emerge as a dominant player in the market aiming to foster innovation through investments in R&D as well as setting up new fabrication plants across the country. But amid this race for progress, the most empowering tool to encourage innovation is to provide adequate protection to the intellectual property involved, i.e., semiconductors – product and process.