

IN THE SUPREME COURT OF PAKISTAN
(APPELLATE JURISDICTION)

PRESENT: MR. JUSTICE MIAN SAQIB NISAR, HCJ
MR. JUSTICE SH. AZMAT SAEED
MR. JUSTICE IJAZ UL AHSAN

CIVIL PETITIONS NO.1028 TO 1121, 1433 TO 1458 AND 2550 TO 2553 OF 2017

(Against the judgments dated 18.1.2017, 1.2.2017, 27.2.2017, 4.4.2017, 6.4.2017 of the Lahore High Court, Multan Bench, Multan/Bahawalpur Bench, Bahawalpur passed in W.Ps.No.5571, 4636, 4637, 4673, 4674, 4675, 4676, 4894, 4954 to 4970, 5097 to 5109, 5134, 5209 to 5220, 5405, 5428 to 5430, 5506 to 5522, 5572, 5679 to 5683, 5867, 5938, 5989 to 5996, 6466, 6593, 7156, 8734, 9137, 19343/2015, 115/2017, 2821, 3779, 3780, 3967, 4139 to 4142, 4171, 4173, 4176, 4237, 4242, 4415 to 4417, 4603, 4604, 8144 to 8146/2015, 182 to 184/2016, 1073/2017, 8147/2015, 6185/2016, 2381 and 2452/2017)

Federal Board of Revenue through its Chairman and others

...Petitioner(s)
(In all cases)

VERSUS

| | |
|--|------------------|
| Dawn Ginning Industries & Oil Mills, and another | In C.P.1028/2017 |
| M/s Makkah Model Industries, Chichawatni and another | In C.P.1029/2017 |
| M/s Global Cotton Industries, Rajanpur and another | In C.P.1030/2017 |
| M/s Farhat Munir Cotton Industries and another | In C.P.1031/2017 |
| M/s Bismillah Cotton Industries, Chichawatni and another | In C.P.1032/2017 |
| M/s Mohib Cotton Industries, Rajanpur and another | In C.P.1033/2017 |
| Al-Jilan Cotton Ginners through its Prop. and another | In C.P.1034/2017 |
| M/s Zeeshan Cotton Industries, Rajanpur and another | In C.P.1035/2017 |
| M/s Al Haider Cotton Industries, Kot Addu and another | In C.P.1036/2017 |
| M/s Union Cotton Factory, Sahiwal and another | In C.P.1037/2017 |
| M/s Sitara Cotton Industries, Rajanpur and another | In C.P.1038/2017 |
| M/s Al-Wasay Trading Corporation, Vehari and another | In C.P.1039/2017 |
| M/s Yasrab Cotton & Oil Mills Pvt. Ltd. and another | In C.P.1040/2017 |
| M/s Lasani Model Industries, Chichawatni & another | In C.P.1041/2017 |
| Ahmad Brothers Cotton Ginners, Rajanpur & another | In C.P.1042/2017 |
| M/s Ahmad Saad Cotton Industries, Rajanpur and another | In C.P.1043/2017 |
| M/s Khawar Munir Seed Industries Pvt. Ltd. & another | In C.P.1044/2017 |
| M/s Al-Madina Cotton Industries Rajanpur & another | In C.P.1045/2017 |
| M/s Habib Corporation Cotton Ginners, Chicha Watni and another | In C.P.1046/2017 |
| Vicky Traders through its Proprietor and another | In C.P.1047/2017 |
| M/s Mehar Cotton Ginning Factory, Shujaabad and another | In C.P.1048/2017 |
| M/s Nasir Iqbal Cotton Industries Pvt. Ltd. & another | In C.P.1049/2017 |

| | |
|--|------------------|
| M/s Allies Cotton Industries & Oil Mills, Rajanpur and another | In C.P.1050/2017 |
| M/s Sadiq Cotton Industries Mian Channu & another | In C.P.1051/2017 |
| M/s Malik Ashiq Hussain and another | In C.P.1052/2017 |
| M/s Khawaja Fareed Cotton Ginning & Pressing Factory Pvt. Ltd., Rajanpur and another | In C.P.1053/2017 |
| M/s Subhan Cotton Industries, Rajanpur & another | In C.P.1054/2017 |
| M/s Global Traders, Rajanpur and another | In C.P.1055/2017 |
| M/s Rehman Munir Cotton Industries Pvt. Ltd. and another | In C.P.1056/2017 |
| M/s Muddassar Cotton Ginners & Oil Mills, Chichawatni and another | In C.P.1057/2017 |
| M/s Abdullah Ghalib Cotton Industries, Rajanpur and another | In C.P.1058/2017 |
| M/s Dareshak Cotton Industries, Rajanpur & another | In C.P.1059/2017 |
| M/s Ehsan Adil Cotton Industries, Rajanpur & another | In C.P.1060/2017 |
| M/s Hannan Model Cotton Industries, Chicha Watni and another | In C.P.1061/2017 |
| M/s Ittehad Cotton Ginners, Rajanpur and another | In C.P.1062/2017 |
| M/s Mehfooz Mustafa Cotton Industries, Rajanpur and another | In C.P.1063/2017 |
| M/s Zamindara Cotton Industries, Rajanpur & another | In C.P.1064/2017 |
| M/s Fahad Munir Cotton Industries, Rajanpur and another | In C.P.1065/2017 |
| M/s Mohammad Shahid Ali Chohan and others | In C.P.1066/2017 |
| M/s Tonsa Cotton Industries Pvt. Ltd. and another | In C.P.1067/2017 |
| M/s Habib Cotton Factory, Dera Ghazi Khan and another | In C.P.1068/2017 |
| M/s Baloch Cotton Industries and another | In C.P.1069/2017 |
| M/s Wasaib Cotton Industries Pvt. Ltd. and another | In C.P.1070/2017 |
| M/s Kot Adu Indus Cotton Industries and another | In C.P.1071/2017 |
| M/s Makkah Madeena Cotton Factory & Oil Mills, Dera Ghazi Khan and another | In C.P.1072/2017 |
| M/s Khan Cotton Industries, Taunsa Sharif and another | In C.P.1073/2017 |
| M/s Mushtaq Brothers Cotton Industries, Adda Karim Wali and another | In C.P.1074/2017 |
| M/s Baloch Cotton Ginners, Taunsha Sharif and another | In C.P.1075/2017 |
| M/s Inasf Cotton Industries Taunsa Sharif and another | In C.P.1076/2017 |
| M/s Qaisrani Cotton Industries, Tunsas Sharif and another | In C.P.1077/2017 |
| M/s Mastoi Cotton Ginners, Dera Ghazi Khan and another | In C.P.1078/2017 |
| M/s Anmol Corporation Pvt. Ltd. thr. its M.D. and another | In C.P.1079/2017 |
| M/s Yousaf Ayub Corporation Pakistan thr. its Managing Partner and another | In C.P.1080/2017 |
| M/s Azam Raza Corporation Pakistan thr. its M.D. and another | In C.P.1081/2017 |
| M/s Shujabad Weaving Mills Ltd. thr. its Authorized Representative and another | In C.P.1082/2017 |
| M/s Tayyaba Cotton Industries Pvt. Ltd. and another | In C.P.1083/2017 |
| M/s Waseem Traders, Jampur and another | In C.P.1084/2017 |
| Zubair Cotton Industries, Tasunsa and another | In C.P.1085/2017 |

ATTESTED

Court Associate
Supreme Court of Pakistan
Islamabad

| | |
|---|------------------|
| M/s Arbi Model Industries, Vehari and another | In C.P.1086/2017 |
| M/s Sukhera Cotton Industries, Rajanpur and another | In C.P.1087/2017 |
| M/s Ali Hassan and Cotton Ginners, Vehari and another | In C.P.1088/2017 |
| M/s Madni Cotton Industries and another | In C.P.1089/2017 |
| M/s Burhan Cotton Industries Pvt. Ltd. and another | In C.P.1090/2017 |
| M/s Data Cotton Industries, Rajanpur and another | In C.P.1091/2017 |
| M/s Bismillah Traders, Fazilpura and another | In C.P.1092/2017 |
| M/s Mubarak Cotton Ginners Multan and another | In C.P.1093/2017 |
| M/s Zubair Ayyub Cotton Factory, Rajanpur and another | In C.P.1094/2017 |
| M/s Rehman Traders, Vehari and another | In C.P.1095/2017 |
| M/s New Data Cotton Ginners, Rajanpur and another | In C.P.1096/2017 |
| M/s Chaudhary Cotton Industries, Rajanpur and another | In C.P.1097/2017 |
| M/s Khanzada Cotton Industries, Rajanpur and another | In C.P.1098/2017 |
| M/s White Gold Cotton Industries, Rajanpur and another | In C.P.1099/2017 |
| M/s Al-Khalid Cotton Industries, Shujabad and another | In C.P.1100/2017 |
| M/s Haji Mehar Din Cotton Factory thr. its Proprietor and another | In C.P.1101/2017 |
| M/s Rehman Cotton Factory thr. its Proprietor and another | In C.P.1102/2017 |
| M/s Tayyaba Imran Cotton Industries thr. its Managing Partner and another | In C.P.1103/2017 |
| M/s Ajmare Cotton Industries thr. its Managing Partner and another | In C.P.1104/2017 |
| M/s Nazir Aslam Traders thr. its Managing Partner and another | In C.P.1105/2017 |
| M/s Abdullah Maaz cotton Industries, Dera Ghazi Khan and another | In C.P.1106/2017 |
| M/s Chiragh Din & Co Cotton Ginners, Kassowal and another | In C.P.1107/2017 |
| M/s Habib Cotton Ginners thr. its Proprietor and another | In C.P.1108/2017 |
| M/s Shahid Fareed Cotton Factory, thr. its Proprietor and another | In C.P.1109/2017 |
| M/s Al-Jannat Cotton Ginners thr. its Managing Partner and another | In C.P.1110/2017 |
| M/s Hamza Munir Cotton Ginners thr. its Managing Partner and another | In C.P.1111/2017 |
| M/s Bajwa Model Cotton Ginning Pressing & Oil Mills thr. its Managing Partner and another | In C.P.1112/2017 |
| M/s Ahmad Traders Cotton Ginners thr. its Proprietor and another | In C.P.1113/2017 |
| M/s Rehmat Cotton Ginners thr. its Managing Partner and another | In C.P.1114/2017 |
| M/s Atta Baig Cotton Industries thr. its Managing Partner and another | In C.P.1115/2017 |
| M/s Haseeb Cotton Factory Vehari thr. its Proprietor and another | In C.P.1116/2017 |
| Rana Ijaz Ahmed of M/s Ali Cotton Gineers Qutab Pur, Mailsi and another | In C.P.1117/2017 |
| M/s Shahid Cotton Ginners & Oil Mills thr. its Proprietor and another | In C.P.1118/2017 |

ATTESTED

| | |
|---|------------------|
| M/s Al-Mustafa Cotton Ginners thr. its Managing Partner and another | In C.P.1119/2017 |
| M/s Shahid Cotton Factory thr. its Managing Partner and another | In C.P.1120/2017 |
| M/s Chaudhry Cotton Industries, Vehari and another | In C.P.1121/2017 |
| M/s Naveed and Co. Cotton Ginners, Bahawalnagar and others | In C.P.1433/2017 |
| M/s Al-Ameer Cotton Ginner and Oil Mills, Lodhran and another | In C.P.1434/2017 |
| M/s Saqib Cotton Industries, Bahawalpur and another | In C.P.1435/2017 |
| M/s Ayoub Brothers Cotton Industries, Bahawalpur and another | In C.P.1436/2017 |
| M/s Millat Cotton Factory, Liaquatpur and another | In C.P.1437/2017 |
| M/s S.A. Cotton Ginners, Bahawalnagar and another | In C.P.1438/2017 |
| M/s Shadab Cotton Ginners, Bahawalnagar and another | In C.P.1439/2017 |
| M/s Malik Cotton Ginners, Bahawalnagar and another | In C.P.1440/2017 |
| M/s A.M. Cotton Ginners, Bahawalnagar and another | In C.P.1441/2017 |
| M/s Buttior Cotton Ginners, Bahawalnagar and another | In C.P.1442/2017 |
| M/s United Cotton Ginners, Bahawalnagar and another | In C.P.1443/2017 |
| M/s Al-Awan Cotton Ginners, Bahawalnagar and another | In C.P.1444/2017 |
| M/s Irshad Cotton Ginners, Bahawalnagar and another | In C.P.1445/2017 |
| M/s Riaz & Co. Cotton Ginners, Bahawalnagar and another | In C.P.1446/2017 |
| M/s Nat Cotton Ginners, Bahawalnagar and another | In C.P.1447/2017 |
| M/s Dhayya Cotton Factory, Bahawalpur and another | In C.P.1448/2017 |
| M/s Ali Cotton Ginners, Bahawalpur and another | In C.P.1449/2017 |
| M/s Ali Cotton Ginners, Bahawalnagar and another | In C.P.1450/2017 |
| M/s Ali Cotton Ginners, Bahawalnagar and another | In C.P.1451/2017 |
| M/s Munir & Co., Cotton Ginners & Oil Mills, Bahawalpur and another | In C.P.1452/2017 |
| M/s Syed Sarsabz Cotton Ginning, Bahawalnagar and another | In C.P.1453/2017 |
| M/s Mohkam Cotton Factory, Bahawalpur and another | In C.P.1454/2017 |
| M/s Usama Ali Trading Corporation (Unit-04), Sadiqabad and another | In C.P.1455/2017 |
| M/s Usama Ali Trading Corporation, Sadiqabad and another | In C.P.1456/2017 |
| M/s Usama Ali Trading Corporation (Unit-03), Sadiqabad and another | In C.P.1457/2017 |
| M/s Ayesha Cotton Ginners and others | In C.P.1458/2017 |
| Muslim Cotton Ginners, Rahim Yar Khan and another | In C.P.2550/2017 |
| M/s Al-Kareem Cotton Ginning Pressing Factory & Oil Mills, Rahim Yar Khan and another | In C.P.2551/2017 |
| M/s Riaz & Co. Cotton Ginners, Bahawalnagar and others | In C.P.2552/2017 |
| M/s United Cotton Ginners, Bahawalnagar and others | In C.P.2553/2017 |

h

...Respondent(s)

ATTESTED

For the petitioner(s): Mr. Muhammad Sulman Bhatti, ASC
Mr. Mehmood Ahmed Sheikh, AOR
(In all cases)

For the respondent(s): Not represented
(In all cases)

Date of hearing: 16.4.2018

ORDER

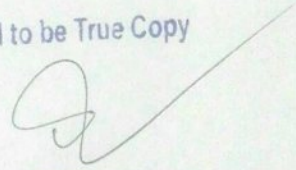
MIAN SAQIB NISAR, CJ.- There does not seem to be any approval of the Cabinet with regard to the issuance of the notification in question. This is a clear violation of the law laid down by this Court in the judgment reported as **M/S Mustafa Impex, Karachi and others Vs. The Government of Pakistan through Secretary Finance, Islamabad and others (PLD 2016 SC 808)** and as such, no case for interference has been made out. Dismissed accordingly.

Sd/-,HCJ

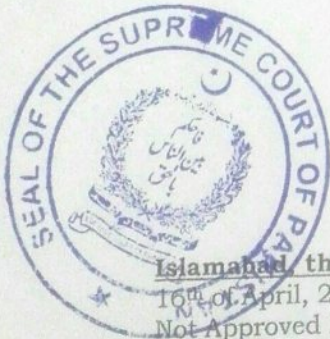
Sd/-,J

Sd/-,J

Certified to be True Copy



Court Associate
Supreme Court of Pakistan
Islamabad



Islamabad, the
16th of April, 2018
Not Approved For Reporting
Waqas Naseer

Handwritten initials and date: 23/4/18

GR No: 10542/18 Civil/Criminal
Date of Presentation: 18-04-18
No of Words: 1500
No of Folios: 15
Requisition Fee Rs: 5.00
Copy Fee in: 9.30
Court Fee Stamps: 14.30
Date of Completion of Copy: 21/5/18
Date of delivery of Copy: 25/5/18
Compared by/Prepared by: [Signature]
Received by: AOR [Signature]