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Judgment Sheet
IN THE LAHORE HIGH COURT AT LAHORE
JUDICIAL DEPARTMENT

WP No.3479/2013

Supreme Tube Industries Versus Federation of Pakistan etc.
(Pvt.) Limited.

J U D G M E N T

Dates of Hearing:	4.12.2015, 11.12.2015, 27.1.2016, 10.3.2016 and 16.3.2016.
Petitioners By:	Mr. Khurram Shahbaz Butt, Advocate. Mr. Muhammad Ajmal Khan, Advocate. Mr. Hashim Aslam Butt, Advocate. Mr. Naveed Zafar Khan, Advocate Mr. Zahid Ateeq Chaudhary, Advocate Mr. H. M. Majid Siddiqui, Advocate. Mr. Javed Iqbal Qazi, Advocate Mr. M. M. Akram, Advocate. Mr. Muhammad Nauman Yahya, Advocate Mr. Muhammad Mohsin Virk, Advocate. Mr. Abdul Waheed Habib, Advocate. Mr. Sami Ullah Zia, Advocate. Mr. Muhammad Amir Qadeer, Advocate. Mr. Muhammad Shahid Baig, Advocate. Mr. Muhammad Rehman, Advocate. Mr. Muhammad Asif Rana, Advocate.
Respondent Federation By:	Mr. Muhammad Zikria Sheikh, DAG Mr. Muzammil Akhtar Shabbir, DAG.
Respondent FBR/Commissioner	Mr. Muhammad Yahya Johar, Advocate

Inland Revenue By:	Ch. Muhammad Zafar Iqbal, Advocate Sarfraz Ahmad Cheema, Advocate Mr. Muqtedir Akhtar Shabbir, Advocate Ch. Imtiaz Ali, Advocate Mr. Ibrar Ahmad, Advocate Mr. Ahmad Hassan Khan, Advocate Mr. Imran Rasool, Advocate. Mr. Kunwar Riaz Ahmad Khan, Advocate. Mrs. Kausar Parveen, Advocate Mr. Ehsan ur Rehman Sheikh, Advocate Mr. Saeed ur Rehman Dogar, Advocate Mr. Liaqat Ali Chaudhary, Advocate Mr. Shahid Sarwar Chahil, Advocate Mian Qamar-ud-Din, Advocate Mr. Muhammad Asif Hashmi, Advocate. Raza Ashfaq Sheikh, Secretary (IR) Operations, FBR. Mr. Zulqarnain Tirmazi, Commissioner Zone-I, LTU, Lahore.
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Ayesha A. Malik J: This common judgment decides upon the issues raised in the Writ Petitions detailed in Schedule “A” and “B”, appended with the judgment, as all Petitions challenge the vires of Section 8B of the Sales Tax Act,1990 (“**Act**”) and raise common questions of law and facts.

2. Petitions mentioned in Schedule “A”, challenge the vires of Section 8B of the Act on the ground that it is in violation of Article 23 of the Constitution of Islamic Republic of Pakistan, 1973 (“**Constitution**”) being confiscatory in nature as it restricts adjustment of input tax to 90% of the output tax and the remaining 10% of the adjustable amount is illegally retained by the Respondents and carried forward into the next tax period. Petitions detailed in Schedule “B” in addition to the challenge to the vires of Section 8B of

the Act, have impugned show cause notices calling for an explanation from the Petitioners with respect to adjustment of input tax in excess of the 90% of the output tax.

3. The Petitioners before the Court are involved in various sectors of business such as the chemical industry, plastic industry, polypropylene industry and the textile industry. Some are involved in the manufacturing business of steel pipes and of foot wear. It is the case of all the Petitioners that Section 8B of the Act, promulgated through the Finance Act, 2007, is illegal and unconstitutional as the Respondents grant input tax adjustment up to 90% of the output tax for every tax period and retain 10% of the adjustable amount, which amount should be refunded to the Petitioners. This 10% of the adjustable amount is carried forward in each tax period that is every month and ultimately at the end of the year, any amount pending is refunded to the Petitioners on an application seeking refund. Learned counsels for the Petitioners argued that the provisions of Section 8B of the Act are confiscatory in nature as the FBR retains the 10% adjustable amount which they are not entitled to. This amount belongs to the Petitioners and is the property of the Petitioners. Since the Petitioners are deprived of their property it causes great financial hardship to the Petitioners as the money can be invested in the business and will prevent financial pressure on the business. Learned counsels explained that on account of the 10% adjustable amount retained by the Respondents a certain portion of input tax adjustment is carried forward each month and consequently large amounts are retained by the Respondents over the year which is then refunded to the Petitioners at the end of the tax year. They argued that this amounts to unjust enrichment and is an unreasonable restriction imposed on the registered person. They also argued that it is confiscatory in nature and violative of Article 23 of the Constitution as they are deprived of their property. Learned counsels explained that

under the previous regime, the Petitioners were given 100% tax adjustment for each tax period and certain businesses were excluded from the ambit of Section 8B under SRO No.644(1)/2007 dated 27.6.2007. Learned counsels argued that several efforts have been made to resolve this issue by the Respondents, however, no positive response was given to the Petitioners, hence the instant Petitions have been filed.

4. This Court vide order dated 5.11.2015 issued notice to the learned Attorney General for Pakistan under Order XXVII-A of the Civil Procedure Code, 1908 and also directed to file report and parawise comments on behalf of the Respondent Federation. Whereupon the Respondent Federation has filed report and parawise comments. Parawise comments have also been filed on behalf of the Respondent FBR. Today Raza Ashfaq Sheikh, Secretary (IR) Operations, FBR and Zulqarnain Tirmazi, Commissioner Zone-I, LTU, Lahore have appeared before the Court on behalf of the Respondents to assist the Court.

5. The Federal Government in its report and parawise comments and in response to the notice under Order XXVII-A of the Civil Procedure Code, 1908 has stated that they will rely upon the reply filed by the Respondent FBR for the purposes of defending the law and explaining the intent of Section 8B of the Act. Raza Ashfaq Sheikh, Secretary (IR) Operations, FBR and Zulqarnain Tirmazi, Commissioner Zone-I, LTU, Lahore present before this Court have filed their written reply in which they have explained the intent and working of the law.

6. In terms of what has been argued on behalf of the Respondents the purpose of Section 8B of the Act is to collect the tax due and encourage correct declaration of taxable supplies by registered persons. This in turn discourages misdeclaration which has become a

serious problem for the FBR and hampers the collection of tax. By retaining 10% of the adjustable amount for each tax period, the registered person is compelled to file proper documents to get its refund. It is their case that lack of proper documents in the business of the registered persons allows a registered person to claim 100% refund of amounts it is not entitled to. The Respondents have to wait until an audit is conducted or inquiry is made before it can recover excessive amounts claimed by the registered person under the garb of input tax adjustment. It is their case that Section 8B of the Act ensures that the liability to pay sales tax is satisfied and the registered person is encouraged to document its sales and purchases. It is the FBR's experience that when a registered person claims a refund in each tax period it is based on misdeclarations and the State is deprived of the tax it is entitled to collect under the Act. Section 8B of the Act has assured that this practice be abandoned. The data from 2007 onwards shows that frivolous refund claims have reduced substantially. They also argued that no loss is caused to any of the Petitioners and there is no case before the Court where the adjustable 10% is retained throughout the year such that it could be labeled as *causing financial loss to the Petitioners*. To the contrary the practice of misdeclaration is being checked and controlled and sales tax is recovered. Learned counsels have also argued that in case there is individual hardship, it cannot become a ground to challenge the vires of the law or urge deprivation. It is their case that the question of refund under Section 8B of the Act is a concession granted to the registered person which cannot be claimed as of right. The legislature in its wisdom required that the law ensure that tax was duly paid and by virtue of a refund application the registered person should not avoid payment of tax due. In any event, if at all any amounts are carried forward in a month it will be refunded to the registered person in the next tax period. It has also been argued that there is a presumption in favour of the law of its

constitutionality and the scheme of law is not confiscatory. Both the officers have categorically stated that there is no case where 10% of the adjustable amount is carried forward each month, ultimately resulting in a major refund at the end of the year.

7. The basic issue raised in the Petitions is the vires of Section 8B of the Act, which reads as follows:

8B Adjustable input tax. (1) Notwithstanding anything contained in this Act, in relation to a tax period, a registered person shall not be allowed to adjust input tax in excess of ninety per cent of the output tax for that tax period:

[Provided that the restriction on the adjustment of input tax in excess of ninety per cent of the output tax, shall not apply in case of fixed assets or capital goods:]

Provided further that that the Board may, by notification in the official Gazette, exclude any person or class of persons from the purview of sub-section (1).

(2) A registered person, subject to section (1), may be allowed adjustment [or refund] of input tax not allowed under sub-section (1) subject to the following conditions, namely:-

- (i) In the case of registered persons, whose accounts are subject to audit under the Companies Ordinance, 1984, upon furnishing a statement alongwith annual audited accounts, duly certified by the auditors, showing value additions less than the limit prescribed under sub section (1) above; or
- (ii) In case of other registered persons, subject to the conditions and restrictions as may be specified by the Board by notification in the official Gazette.

(3) The adjustment or refund of input tax mentioned in sub-section (2), if any, shall be made on yearly basis in the second month following the end of the financial year of the registered person.

(4) Notwithstanding anything contained in sub-sections (1) and (2), the Board may, by notification in the official Gazette, prescribe any other limit of input tax adjustment for any person or class of persons.

(5) Any auditor found guilty of misconduct in furnishing the certificate mentioned in sub-section (2) shall be referred to the Council for disciplinary action under section 20D of Chartered Accountants, Ordinance, 1961(X of 1961)].

In order to appreciate the case of the Petitioners it is necessary to understand the meaning of *input tax* and *output tax* in the context of Section 8B of the Act. Input tax as defined in Section 2 (14) of the Act is *tax levied under the Act on the supply of goods to the person*, meaning that it is sales tax paid by the registered person on the purchase of goods in the course of or in furtherance of its business. Since sales tax is a value added tax, input tax is the value added to the price of the goods purchased by the registered person. Output tax as defined in Section 2(20) of the Act is *the tax levied under the Act on a supply of goods, made by the person* so it is the tax levied on the sale of goods made by the registered person during the course of or in furtherance of its business. It is the value added to the price of the goods sold by the registered person. In this way taxable supplies are subject to sales tax when they are bought and sold in the course of business, through different transactions, executed by registered persons. It is an ongoing process in a series of transactions where every registered person in the supply chain pays sales tax. The difference between the sales tax paid at the time of purchase (input tax) and the tax paid at the time of sale (output tax) is the amount chargeable to sales tax under the Act. While Section 3 levies sales tax, Section 7 of the Act, subject to Section 8 and 8B, determines the tax liability. In terms of Section 7(1) the registered person is entitled to deduct input tax from output tax for the purpose of determining its tax liability. Section 7(2) of the Act mandates the requirements on the

basis of which the *entitlement* of the registered person to claim adjustment shall be made. Section 73 of the Act imposes a further condition requiring the registered person to make all payments through proper banking channel in order to claim input tax adjustment. In this way the registered person files its tax returns and claims refund under Section 7 of the Act. The application is processed and the refund claim is decided upon by the competent person. Section 8 relates to tax credit and sets out when the registered person shall not be entitled to claim adjustment of input tax and Section 8B restricts the adjustment of input tax in a tax period to 90%.

8. The Petitioners case is that once they have satisfied the requirements of Section 7 read with Section 8 of the Act and established their entitlement for input tax adjustment they have a proprietary right under Article 23 of the Constitution to receive the refund amount. The fact that Section 8B of the Act allows the Respondents to retain 10% of the adjustable amount means that the Respondents are confiscating the property of the Petitioners resulting in unjust enrichment. In support of this argument interestingly the Petitioner in WP No.3479/2013 is the only Petitioner who has relied upon its audited accounts to show that some amounts are due to it from the Respondents in the form of a refund under Section 8B of the Act. No other Petitioner has shown what amounts it is entitled to, which are retained by the Respondents each month, nor has any Petitioner quantified the proprietary right that is being confiscated. Without demonstrating the actual confiscation and deprivation of property the Petitioners have challenged the vires of the law on the ground that their right to property under Article 23 is denied by Section 8B of the Act. Furthermore, the Petitions mentioned in Schedule 'B' have challenged show cause notices wherein it is alleged that they have claimed excessive input tax adjustment for amounts they were not entitled to and which amounts were not admissible as

per Section 7 read with Section 8 and 8B of the Act. Even these Petitioners have not shown through any document how the law is confiscatory and which amounts they are entitled to which are carried forward under the 10% adjustable amount which is retained by the Respondents. With reference to these Petitioners since it is just a show cause notice, the Petitioners should have filed their respective replies to show that they have not claimed excessive adjustment. In this regard it is settled law that a constitutional petition cannot be filed against a show cause notice since only a notice has been served for which a reply must be submitted. Even otherwise it has been held in the case titled All Pakistan Newspapers Society and others v. Federation of Pakistan and others (PLD 2012 Sindh 129) that a heavy burden is cast on a person challenging the validity or vires of any law. A clear violation of a fundamental right must be evident when challenging the law. This burden has not been discharged by the Petitioners before the Court as they have not shown what amounts have been confiscated or what amounts they were entitled to under Section 7 which has been retained consequent to the 10% restriction under Section 8B of the Act. It appears that the all the cases are built on conjectures and presumptions as no particulars or financial implications have been provided. The Petitioners were obligated to show how their proprietary right is being infringed and what amounts they are entitled to for the purposes of input tax adjustment. Without the same, a strong presumption of constitutionality, legality and reasonableness is attached to Section 8B of the Act. An onerous burden is cast on the Petitioners, who have to show that their fundamental right has actually been infringed. Reliance is placed on the case titled Mst. Ummatullah through Attorney v. Province of Sindh through Secretary Ministry of Housing and Town Planning, Karachi and 6 others (PLD 2010 Karachi 236).

9. The other argument of the Petitioners is that retaining the 10% adjustable amount is an unreasonable restriction on the right to input tax adjustment. Even though I have already held that the Petitioners have failed to make out their case that the Respondents have retained 10% of the adjustable amount the argument of reasonable restriction must be seen. The basic right to seek input tax adjustment is provided for in Section 7 of the Act which determines the tax liability of the registered person. The entitlement of the registered person for adjustment of input tax is based on documented record or invoices pertaining to the purchases and sales made during a tax period. Hence the adjustment claimed and its admissibility have to be assessed by the authorities to establish the tax liability. Section 8B of the Act does not grant the right to claim adjustment. It only quantifies the extent of the adjustment which will be allowed in a tax period. Hence the Petitioners argued that it places an unreasonable restriction on their proprietary right guaranteed under Article 23 of the Constitution. Reliance has been placed on the cases titled D.G. Khan Cement Company Ltd. through Chief Financial Officer v. Federation of Pakistan through Secretary Ministry of Law and 3 others (PLD 2013 Lahore 693) and Muhammad Nasir Mahmood and another v. Federation of Pakistan through Secretary Ministry of Law, Justice and Human Rights Division, Islamabad (PLD 2009 SC 107). The question which needs to be answered is whether the restriction of 90% is an unreasonable restriction on the right to the adjustable amount.

10. The right to claim adjustment under Section 7 has been made subject to Section 8B of the Act. This means that any entitlement under section 7 will be refunded up to 90% and 10% of the adjustable amount will be carried forward into the next month. The Petitioners have relied upon **PLD 2013 Lahore 693** (*supra*) which has deliberated on the term *reasonable restriction* and finds that the law on reasonable restriction must uphold the constitutional theme of

democracy, freedom, equality, tolerance, social justice and advance the principles of policy. It finds that where the vires of law are challenged the Court must examine the right and the restriction imposed and thereafter determine if the restriction is necessary and proportionate, has a proper purpose and a rational connection to the underlying act. In the case cited at **PLD 2009 SC 107** (*supra*) it was held that a reasonable restriction cannot arbitrarily or excessively invade the fundamental right. That the law cannot be arbitrary, excessive or beyond what is required in the public interest. In this regard Raza Ashfaq Sheikh, Secretary (IR) Operations, FBR and Zulqarnain Tirmazi, Commissioner Zone-I, LTU, Lahore have categorically stated that the biggest problem in the way of recovering sales tax is the lack of documentation. They explained that the sales tax regime is based on self assessment hence without proper documentation and whilst relying on fake invoices and seeking adjustment on inadmissible amounts registered persons are able to claim excessive amounts which hampers the recovery of tax. Section 8B of the Act was legislated to ensure refund of admissible claims of input tax. The refund is given up to 90% allowing the registered person to claim refund of 10% in the next tax period so that the registered person is discouraged from claiming excessive adjustment. In order to recover input tax adjustment amounts the registered person claims amount which are due to it which means that the 10% restriction discourages wrong claims. They also stated that in most cases the adjustable amount is fully paid within two successive tax periods meaning that if there is a 10% adjustment it is fully recovered in the next tax period. Hence the wisdom of the legislature was to ensure recovery of the sales tax, such that the restriction is in furtherance of the objective of the Act that is to recover sales tax. I have already held that the Petitioners have failed to establish that any fundamental right has been infringed therefore the question of

proportionality does not arise. It is the case of the Respondents that the 90% restriction was required to ensure that the tax is collected and the registered person documents its transactions so as to reduce misdeclarations and fake invoicing. In terms of what has been stated, it was a policy decision of the Legislature to impose a restriction to ensure that the tax is recovered. This restriction is reasonable and as such does not deprive the registered person of any property or amounts due to it. It has been held in the case titled Federation of Pakistan through Secretary, Ministry of Finance and others v. Haji Muhammad Sadiq and others (2007 PTD 67) by the august Supreme Court of Pakistan that the only consideration for a Court, when a statute is challenged, is whether the legislation under challenge is permissible under the Constitution. Reasonableness or otherwise is a matter of legislative policy and it is not for the Courts to adjudicate on the policy. It has also been held in this case that when a Court interprets fiscal statutes and laws relating to economic activities, the judicial approach should be to give the legislatures maximum flexibility to fulfill its purpose. In these cases although the Petitioners have challenged the vires of Section 8B of the Act on the ground that it deprives them of their fundamental right to property under Article 23 of the Constitution, they have failed to show what property they have been deprived of by way of Section 8B of the Act. They have also not been able to convince this Court that the objective of recovering and collecting tax through Section 8B imposes an unreasonable restriction on any proprietary rights of the Petitioners. The legislature in its wisdom legislated Section 8B of the Act for the efficacious fulfilment of the objects and purposes of the Act. In determining reasonableness of the restriction imposed under the law the Court must bear in mind the competing interests so as to serve the public purpose. The basic purpose is to recover the tax and to encourage the tax payer to document its transactions so that the

taxable activity can be charged the required tax. Section 8B of the Act therefore has a rational nexus with the purpose of Act and with the scheme of the Act which requires adjustment of input tax to determine the tax liability and a refund of excessive amounts to the registered person. In terms of the mechanism provided under Section 7 of the Act, the Petitioners have not been able to show that when practically applying Section 8B of the Act, they are claimed amounts pending with the Respondents which they are entitled to. So far as the Petitioner in WP No.3479/2013 it has shown some amounts due to it from the audited accounts. However, if any amounts are due to it, then this amounts to a case of personal hardship and does not justify a challenge to the constitutionality of Section 8B of the Act.

11. In view of the aforesaid, no case for interference is made out. All the Petitions are **dismissed**.

(AYESHA A.MALIK)
JUDGE

Approved for Reporting

JUDGE

Allah Bakhsh*

Schedule-A**Details of Writ Petitions mentioned in judgment
dated 16.3.2016 passed in WP No.3479/2013**

Sr.No	W.P. Nos.	Parties Name
1	22073/12	BBJ Pipe Industries vs. Federation of Pakistan etc.
2.	22074/12	Javed International Pvt. Ltd. vs. Federation of Pakistan etc.
3.	3479/13	Supreme Tube Industries (Pvt.) Ltd. vs. Federation of Pakistan etc.
4.	191/13	M/s Pakistan Steel Pipe Industry vs. Federation of Pakistan etc.
5.	8865/13	Nation Tubes Pvt. Ltd. vs. Federation of Pakistan etc.
6.	23714/13	M/s Bin Rashid Colours and Chemicals vs. Federation of Pakistan etc.
7.	13657/13	M/s Master Pipe Industries vs. Federation of Pakistan etc.
8.	4070/13	Bashir Pipe Industries vs. Federation of Pakistan etc.
9.	33337/13	M/s ANC Pvt. Ltd. vs. Federation of Pakistan etc.
10.	4322/13	Mehboob Pipe Mills vs. Federation of Pakistan etc.
11.	28494/13	Bilal Amjad vs. Federation of Pakistan etc.
12.	8866/13	Pak Pipe Steel Industries vs. Federation of Pakistan etc.
13.	16891/13	M/s Lucky Packaging vs. Federation of Pakistan etc.
14.	15640/13	M/s Al-Chem Corporation vs. Federation of Pakistan etc.
15.	28145/13	M/s Steel Craft Pvt. Ltd. vs. Federation of Pakistan etc.
16.	3189/13	AN Industries Pvt. Ltd. vs. Federation of Pakistan etc.
17.	4550/13	M/s Rehan Can Pvt. Ltd. vs. Federation of Pakistan etc.
18.	2553/13	Karachi Tube Mills Pvt. Ltd. vs. Federation of Pakistan etc.
19.	7557/14	M/s EAC Engineering Pvt. Ltd. vs. Federation of Pakistan etc.
20.	7532/14	Faiz Chemical Industry vs. Federation of Pakistan etc.

21.	19350/14	M/s Arfeen Industries vs. Federation of Pakistan etc.
22.	7529/14	Bin Arif Industry vs. Federation of Pakistan etc.
23.	1747/14	M/s Asim Wire Nut Bolt Industry vs. Federation of Pakistan etc.
24.	32656/14	M/s Irshad Saeed Packaging Industries vs. Federation of Pakistan etc.
25.	6778/14	M/s Alif Plastic Industries vs. Federation of Pakistan etc.
26.	27885/14	M/s Lahore Polypropylene vs. Federation of Pakistan etc.
27.	23997/14	M/s Modern Pipe Mills vs. Federation of Pakistan etc.
28.	7546/14	Chawala Foot Wear vs. Federation of Pakistan etc.
29.	32883/14	M/s Pearl Petro Industry vs. Federation of Pakistan etc.
30.	28150/14	Danial Khurram vs. Federation of Pakistan etc.
31.	6981/14	Hamza Industries vs. Federation of Pakistan etc.
32.	6900/15	HS Plastic vs. Federation of Pakistan etc.
33.	38841/15	M/s A.H.Y Plastic Industry vs. Federation of Pakistan etc.
34.	28502/15	M/s J/S International Company vs. Federation of Pakistan etc.
35.	20862/15	M/s Industrial Enterprises vs. Federation of Pakistan etc.
36.	21646/15	M/s A.S. Foot Wear vs. Federation of Pakistan etc.
37.	39965/15	M/s Global Steel Corporation vs. Federation of Pakistan etc.
38.	10824/15	Tariq and Sons vs. Federation of Pakistan etc.
39.	27209/15	M/s Express PAC Pvt. Ltd. vs Federation of Pakistan etc.
40.	480/15	M/s Ranyal Industries vs. Federation of Pakistan etc.
41.	926/15	M/s Mohsin Metal Works vs Federation of Pakistan etc.

(Ayesha A. Malik)
Judge

Schedule-B**Details of Writ Petitions mentioned in judgment
dated 16.3.2016 passed in WP No.3479/2013**

1.	16899/13	Jilani Poly Industries Pvt. Ltd. vs. Federation of Pakistan etc.
2.	3320/13	Sun Tube Pvt. Ltd. vs. Federation of Pakistan etc.
3.	2976/13	Samad Pipe Industries Pvt. Ltd. vs. Federation of Pakistan etc.
4.	3130/13	Tayyaba Industries International vs. Federation of Pakistan etc.
5.	486/13	Sarah Industrial & Commercial Enterprises vs. Federation of Pakistan etc.
6.	492/13	Line Steel Industries Pvt. Ltd. vs. Federation of Pakistan etc.
7.	19862/13	Taj International Pvt. Ltd. vs. Federation of Pakistan etc.
8.	3321/13	HH Industries vs. Federation of Pakistan etc.
9.	3322/13	Kashmir Pipe Mill vs. Federation of Pakistan etc.
10.	29159/14	Faran Honda Agency vs. Federation of Pakistan etc.
11.	2550/14	Buraq Poly Fabrics Pvt. Ltd. vs. Federation of Pakistan etc.
12.	29281/14	Rehan Can Pvt. Ltd. vs. Federation of Pakistan etc.
13.	18335/14	Trade International vs. Federation of Pakistan etc.
14.	31710/14	Zubair Autos vs. Federation of Pakistan etc.
15.	28513/14	Nawab Traders & Recycling vs. Federation of Pakistan etc.
16.	15743/14	Crescent Dying and Embroidery Pvt. vs. Federation of Pakistan etc.
17.	8568/14	Colibrative Heavy Industries Pvt. Ltd. vs. Federation of Pakistan etc.
18.	23696/14	Best Engineers vs. Federation of Pakistan etc.
19.	3564/14	KSF Plastic Industries vs. Federation of Pakistan etc.
20.	3788/14	Briter Engineering Company Pvt. Ltd. vs. Federation of Pakistan etc.
21.	3862/14	KAM Engineering Pvt. Ltd. vs. Federation of Pakistan etc.
22.	22228/14	Maaher Foods Industries Pvt. Ltd. vs.

		Federation of Pakistan etc.
23.	3332/14	K.S.F. Tri Zone Industries Pvt. Ltd. vs. Federation of Pakistan etc.
24.	830/14	Arslan Plastic Pvt. Ltd. vs. Federation of Pakistan etc.
25.	11599/14	Dynamic Engineering Company vs. Federation of Pakistan etc.
26.	10820/14	2-K Industries vs. Federation of Pakistan etc.
27.	15528/14	Orfit Shoes Industries vs. Federation of Pakistan etc.
28.	10447/14	Gas Master Filling Station vs. Federation of Pakistan etc.
29.	779/14	Mian Brothers Polypropylene Industry Pvt. Ltd. vs. Federation of Pakistan etc.
30.	2571/14	Yousaf Engineering Pvt. Ltd. vs. Federation of Pakistan etc.
31.	5698/14	Western Industries vs. Federation of Pakistan etc.
32.	15529/14	M/s Lasting Knits vs. Federation of Pakistan etc.
33.	12718/14	Islam Engineering Pvt. Ltd. vs. Federation of Pakistan etc.
34.	12709/14	Lasani Engineering Industries vs. Federation of Pakistan etc.
35.	12720/14	Umer Din Auto Industries Pvt. Ltd. vs. Federation of Pakistan etc.
36.	27863/14	Premier Paper Mills Ltd. vs. Federation of Pakistan etc.
37.	21820/14	Waqas Ahmad vs. Federation of Pakistan etc.
38.	18249/14	Standard Oil Company vs. Federation of Pakistan etc.
39.	16268/14	Omar Plastic vs. Federation of Pakistan etc.
40.	15731/14	Global International vs. Federation of Pakistan etc.
41.	21382/15	Mandiali Paper Mills Pvt. Ltd. vs. Federation of Pakistan etc.
42.	2956/15	Maahar Foods Industries vs. Federation of Pakistan etc.
43.	10418/15	Standard Manufacturing Company Pvt. Ltd. vs. Federation of Pakistan etc.
44.	7690/15	ACE Indigo Industries Pvt. Ltd. vs. Federation of Pakistan etc.
45.	2408/15	Talha Arshad vs. Federation of Pakistan etc.
46.	3513/15	Awais Trading Corporation vs. Federation of Pakistan etc.
47.	344/15	Kashif Brothers vs. Federation of Pakistan etc.

50.	4185/15	Sh. Munir Hussain vs. Federation of Pakistan etc.
51.	4810/15	Perfect Elektro Mek Pakistan Pvt. Ltd. vs. Federation of Pakistan etc.
52.	14741/15	Royal International vs. Federation of Pakistan etc.
53.	3815/16	Kashif Brothers (Chemicals) vs. Federation of Pakistan etc.

(Ayesha A. Malik)
Judge