



HIGHCOURTOFSINDH

CaseLawReview



FortnightlyBenchUpdate



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FORTNIGHTLYBENCHUPDATE

(16-06-2026 to 30-06-2026)

AnOverviewofRecentJudgmentsoftheFederalConstitutionalCourtofPakistan,SupremeCourtof
Pakistan,SindhHighCourt,andLahoreHighCourt,LatestLegislativeAmendmentsandImportant Articles,
Compiled and Published by the Legal Research Cell, High Court of Sindh, Karachi

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1.SUPREME COURT OF PAKISTAN

Civil Petition No.684-K of 2023

Pakistan State Oil Company Limited, Karachi Versus Additional Collector of Customs, Excise & Sales Tax, Karachi

Present: Hon'ble Mr. Justice Yahya Afridi, Chief Justice
 Hon'ble Mr. Justice Muhammad Shafi Siddiqui
 Hon'ble Mr. Justice Miangul Hassan Aurangzeb

Source: https://www.supremecourt.gov.pk/downloads_judgements/c.p. 684_k_2023.pdf

Facts: The petitioner, Pakistan State Oil Company Limited (PSO), supplied High Speed Diesel Oil to Pakistan Naval Ships without payment of customs duty and allied levies on the understanding that such supplies were exempt under section 106 of the Customs Act, 1969. More than two years later, the Customs Department issued a show cause notice alleging short payment of customs duty, development surcharge and other taxes. The adjudicating authority confirmed the demand, which was upheld by the Customs Appellate Tribunal. The High Court also dismissed PSO's reference application by relying upon earlier Supreme Court judgments without independently deciding the issue of limitation raised under section 32(3) of the Customs Act.

Issue: Whether the show cause notice issued more than two years after the transaction was barred by limitation under section 32(3) of the Customs Act, 1969.

Rule: Where customs duty has not been levied due to inadvertence, error or misconstruction of law, proceedings fall under section 32(3) of the Customs Act. The show cause notice must be issued within the limitation prescribed by that provision, and the revenue authorities cannot invoke provisions applicable to fraudulent conduct unless fraud or deliberate

concealment is specifically alleged and established.

Application: The Supreme Court found that the show cause notice contained no allegation of fraud, suppression, false declaration or deliberate concealment. The supplies had been made openly under Customs supervision in accordance with a long-standing departmental practice. The entire controversy arose only from the alleged misconstruction of section 106 of the Customs Act. Consequently, section 32(3) alone governed the matter. Since the transaction occurred in November 1999, the applicable limitation was six months, whereas the notice was issued in June 2002, long after expiry of the prescribed period. The Court held that the High Court erred by relying upon earlier judgments that had decided only the merits and not the question of limitation.

Conclusion: The Supreme Court converted the petition into an appeal, allowed the appeal, set aside the judgments of the High Court, the Customs Appellate Tribunal and the Order-in-Original, and declared the show cause notice to be barred by limitation and without legal effect.

2.SUPREME COURT OF PAKISTAN

Civil Petition No.2299-L of 2023

Director, Directorate of Post Clearance Audit, Custom House, Lahore
Versus M/s Khan Baba Silk Center, Lahore

Present: Hon’ble Mr. Justice Yahya Afridi, Chief Justice
Hon’ble Mr. Justice Muhammad Shafi Siddiqui
Hon’ble Mr. Justice Miangul Hassan Aurangzeb

Source: https://www.supremecourt.gov.pk/downloads_judgements/c.p. 2299_1_2023.pdf

Facts: The Customs Department initiated proceedings against the respondent alleging evasion of customs duty and taxes by undervaluing imported silk fabric. Following adjudication, duties, taxes and penalty were imposed.

The Customs Appellate Tribunal set aside the order, holding that no evidence of conscious misdeclaration existed. The Lahore High Court affirmed that decision, whereupon the department sought leave to appeal before the Supreme Court.

Issue: Whether proceedings under section 32 of the Customs Act, 1969 could be sustained merely because the declared import value was lower than values adopted for other consignments, without proof of conscious misdeclaration?

Rule: Section 32 of the Customs Act applies only where the department establishes a false declaration, false statement, fraudulent conduct or deliberate suppression of material facts. Mere valuation differences cannot by themselves justify recovery proceedings or penal consequences under the provision.

Application: The Supreme Court observed that the department had produced no material establishing that the respondent knowingly made any false declaration or submitted false documents. Its case rested entirely upon comparison of declared values with values adopted elsewhere. Such comparison alone could not establish fraud or conscious misdeclaration. The Court further held that the precedent relied upon by the department (2023 SCMR 2052) was distinguishable on facts and therefore did not support its case.

Conclusion: The Supreme Court declined leave to appeal and upheld the judgments of the Tribunal and the High Court, holding that no question of law requiring interference arose.

3.SUPREME COURT OF PAKISTAN

Criminal Petitions No.1033 & 1036 of 2024

Mst. Nayab Versus The State through P.G. Sindh and others

Present:	Hon'ble Mr. Justice Jamal Khan Mandokhail Hon'ble Mr. Justice Salahuddin Panhwar
Source:	https://www.supremecourt.gov.pk/downloads_judgements/crl.p. 1033 2024.pdf
Facts:	The petitioner, a prosecution witness in a murder trial, recorded her testimony through video link from Islamabad. After obtaining a certified copy of her evidence, she discovered that several material portions, including the date of occurrence, had not been correctly recorded. Her application under section 360 Cr.P.C. seeking correction of the record was dismissed by the Trial Court and subsequently by the High Court, leading to the present petitions.
Issue:	Whether the Trial Court was bound under section 360 Cr.P.C. to rectify material inaccuracies in a witness's recorded statement after comparing it with the available video recording?
Rule:	Sections 360(1) and 360(2) Cr.P.C. require that a witness's statement be accurately recorded, read over and corrected where necessary. If a witness disputes the correctness of the recorded statement, the Trial Court must consider the objection, record an appropriate memorandum, and make such remarks as necessary to preserve the accuracy of the evidence and ensure a fair trial under Article 10-A of the Constitution.
Application:	Upon examining the video recording, the Supreme Court found that the written statement contained material discrepancies, including an incorrect date of occurrence and other inaccuracies. The respondent's counsel also conceded these mistakes. The Court held that both the Trial Court and the High Court failed to exercise the jurisdiction specifically conferred upon them by section 360(2) Cr.P.C. Their refusal to rectify the errors undermined the fairness of the proceedings and frustrated the object of procedural law.
Conclusion:	The Supreme Court allowed the petitions, set aside the orders of the Trial

Court and the High Court, directed the Trial Court to compare the video recording with the written statement, rectify any discrepancies by recording a memorandum under section 360(2) Cr.P.C., and thereafter conclude the trial expeditiously in accordance with law.

4.SindhHighCourt

Asmat Ara & Another v. Inayat Begum (Deceased) & Others
High Court Appeal No. 16 of 2018

Present: **Hon'ble Mr. Justice** Muhammad Faisal Kamal Alam
Hon'ble Ms. Justice Sana Akram Minhas

Source: <https://caselaw.shc.gov.pk/caselaw/view-file/MzE2NjA1Y2Ztcy1kYzgZ>
2026 SHC KHI 1366

Facts: The appellants were inducted as tenants of the suit property in 1997. Subsequently, on 15.10.1998, they entered into a sale agreement with the owner for a consideration of Rs.3.2 million, under which Rs.1.6 million was paid as advance while the remaining Rs.1.6 million was payable on or before 31.03.1999. The balance amount was admittedly never paid. The appellants alleged that the owner repeatedly assured them that the property would be transferred after her son returned from abroad, and due to longstanding family relations they did not institute legal proceedings. In August 2009, after the owner's son demanded enhanced consideration and refused to honour the agreement, the appellants filed a suit seeking specific performance. The learned Single Judge rejected the plaint under Order VII Rule 11, CPC as being barred by limitation under Article 113 of the Limitation Act, 1908. The appellants challenged that order before the Division Bench, contending that Section 53-A of the Transfer of Property Act, 1882 protected their possession and that limitation commenced only upon refusal of performance in August 2009.

Issue:

- i. Whether Section 53-A of the Transfer of Property Act, 1882 could save the appellants' claim for specific performance or affect the computation of limitation where they were already in possession as tenants.
- ii. Whether the suit for specific performance was barred by limitation under the first limb of Article 113 of the Limitation Act, 1908, when the agreement itself fixed a date for performance.

Rule:

The Court held that Article 113 of the Limitation Act prescribes a limitation period of **three years** for filing a suit for specific performance. Where the contract specifies a date for performance, limitation begins to run from that date alone. The second limb of Article 113, relating to refusal of performance, applies only where no date for performance has been fixed. This principle is authoritatively settled in **PLD 2012 SC 247 (Abdul Karim v. Florida Builders (Pvt.) Ltd.)**. The Court further held that Section 53-A of the Transfer of Property Act merely embodies the equitable doctrine of part performance. It does **not** create ownership or extend limitation. It is available only as a **shield** to protect possession and not as a **sword** to enforce title or revive a time-barred claim. For its application, the transferee must establish that possession was held in part performance of the contract and that he remained ready and willing to perform his contractual obligations.

Application:

The Division Bench found that the sale agreement expressly fixed **31.03.1999** as the date for payment of the balance sale consideration and completion of the transaction. Consequently, limitation commenced on that date and expired after three years. Since the suit was instituted only on **02.09.2009**, more than ten years later, it was hopelessly barred by limitation. The subsequent legal notice and refusal in August or September 2009 could not postpone or revive the limitation period because the first limb of Article 113 exclusively governed the case.

The Court rejected the appellants' reliance on Section 53-A. It observed that the appellants entered possession as tenants and the sale agreement did not alter the character of that possession. There was no clause terminating the tenancy, exempting payment of rent, or converting their status into that of purchasers in possession. Moreover, the appellants admittedly failed to pay half of the sale consideration and therefore could not establish continuous readiness and willingness to perform their part of the contract. Since the statutory requirements of Section 53-A were not fulfilled, the appellants were not entitled to its equitable protection.

The Court further held that even assuming Section 53-A was applicable, it could not extend or suspend limitation because the provision merely protects possession and does not confer any substantive right to enforce ownership or revive an otherwise barred claim. Likewise, the respondent's reply to the legal notice in September 2009 could not operate as an acknowledgment under Section 19 of the Limitation Act because acknowledgment must occur **before** expiry of the prescribed limitation period. Once limitation had expired, no subsequent acknowledgment could revive the cause of action.

The Court also relied upon the appellants' own pleadings, wherein they admitted that they deliberately refrained from filing proceedings because

of old family relations. The Court held that personal relations, goodwill, or sentimental considerations cannot suspend or override the mandatory provisions of the law of limitation, which must be applied with full rigour.

Conclusion: The Sindh High Court dismissed the appeal and upheld the rejection of the plaint under Order VII Rule 11, CPC. It held that the suit for specific performance was clearly barred by limitation because the agreement itself fixed the date for performance. Section 53-A of the Transfer of Property Act neither applied to the facts of the case nor could it extend limitation or revive a stale claim.

5.Sindh High Court

Inayat Ali and Danish Ahmed Qureshi v. Federation of Pakistan & Others
Constitution Petition No. D-1613 of 2025
High Court of Sindh at Karachi

Present: Hon'ble Mr. Justice Muhammad Saleem Jessar

Hon'ble Mr. Justice Nisar Ahmed Bhanbhro

Source: <https://caselaw.shc.gov.pk/caselaw/view-file/MzE2NzM1Y2Ztcy1kYzgZ>

2026 SHC KHI 1378

Facts: The petitioners, serving police officials, challenged FIR No. 21 of 2024 registered at FIA Composite Circle, Mirpurkhas under Sections 201, 364, 302, 34, 147, 148, 149 and 120-B, PPC, Section 7 of the Anti-Terrorism Act, 1997, and Sections 8 and 9 of the Torture and Custodial Death (Prevention and Punishment) Act, 2022. The case arose from the alleged fake police encounter and custodial death of Shah Nawaz Kunbhar. Initially, FIR Nos. 45 and 46 of 2024 were registered regarding the police encounter, followed by FIR No. 47 of 2024 at Police Station Sindhri after allegations of a fake encounter surfaced. The High Court had earlier directed that investigation of FIR No. 47 of 2024 be transferred to the Federal Investigation Agency (FIA) under the Torture and Custodial Death (Prevention and Punishment) Act, 2022. Instead of investigating the existing FIR, the FIA registered a fresh FIR No. 21 of 2024 concerning the same occurrence. The petitioners contended that the second FIR was contrary to the High Court's earlier order, violated the principle against multiple FIRs for the same occurrence, and was liable to be quashed.

Issue: Whether the Federal Investigation Agency was competent under the Torture and Custodial Death (Prevention and Punishment) Act, 2022 to register a fresh FIR regarding the same occurrence after the High Court

had merely transferred investigation of the original FIR to the FIA, and whether the subsequent FIR was liable to be quashed as a second FIR relating to the same incident?

Rule:

The High Court held that Section 5 of the Torture and Custodial Death (Prevention and Punishment) Act, 2022 confers exclusive jurisdiction upon the FIA to **investigate** offences under the Act but does not authorize the FIA to register a fresh FIR. The Act neither declares the FIA to be a police station for the purposes of registration of FIRs nor incorporates the offences under the Act into the Schedule of the Federal Investigation Agency Act, 1974. Accordingly, FIRs relating to custodial torture or custodial death must be registered at the local police station, whereas investigation alone is to be conducted by the FIA. The Court further held that criminal Courts take cognizance on the police report submitted under Section 173, Cr.P.C. and not merely on the basis of the FIR. Any procedural irregularity not occasioning failure of justice may be cured under Section 537, Cr.P.C. The Court distinguished **Mst. Sughran Bibi v. The State (PLD 2018 SC 595)** on the facts of the case.

Application:

The High Court observed that its earlier order had directed only the transfer of investigation of FIR No. 47 of 2024 to the FIA and had never authorized registration of a fresh FIR. The FIA, therefore, acted under a mistaken understanding of law by recording FIR No. 21 of 2024 instead of simply conducting investigation in the already existing FIR. The Court held that the Torture and Custodial Death (Prevention and Punishment) Act, 2022 exclusively empowered the FIA to investigate offences under the Act but did not confer jurisdiction to register FIRs, which continued to fall within the domain of the local police stations.

The Court, however, declined to quash the subsequent FIR because the original FIR registered at Police Station Sindhri had already been cancelled and only the FIA case remained pending. Since both FIRs had been lodged by the same complainant, narrated identical allegations, and culminated in only one prosecution, no prejudice or double jeopardy was caused to the petitioners. The Court held that the error committed by the FIA was procedural rather than jurisdictional and could be cured under Section 537, Cr.P.C. without affecting the validity of the prosecution or the pending trial.

The Court further emphasized that criminal Courts take cognizance upon submission of the report under Section 173, Cr.P.C. rather than on the FIR itself. The purpose of investigation is to ascertain the true facts, add or delete offences where necessary, and identify all persons responsible for the commission of the crime. The petitioners, who were facing allegations of custodial killing, could not claim acquittal merely because the investigating agency had committed an error in understanding the

procedural mechanism prescribed under the special statute.

Conclusion: The constitutional petition was dismissed. The High Court held that although the FIA was not legally authorized to register a separate FIR under the Torture and Custodial Death (Prevention and Punishment) Act, 2022, the procedural defect did not invalidate the prosecution because the original police FIR had already been cancelled and the accused were facing only one trial. The Court directed that FIR No. 21 of 2024 be treated as an FIR recorded at the local police station and that the Trial Court proceed with the trial in accordance with law.

6.High Court of Sindh

Roshan Ali Shaikh v. National Accountability Bureau, Karachi and another
Constitution Petition No. 696 of 2025

Present: **Hon'ble Mr. Justice Muhammad Saleem Jessar**

Hon'ble Mr. Justice Muhammad Hassan (Akber)

Source: <https://caselaw.shc.gov.pk/caselaw/view-file/MzE2NjEzY2Ztcy1kYzgz>

2026 SHC KHI 1369

- Facts:** The petitioner, a civil servant and an accused in NAB Reference No. 27 of 2018, was prosecuted for allegedly misusing his authority while serving as Executive District Officer Revenue, District Coordination Officer, and Commissioner Karachi. NAB alleged that he unlawfully recommended validation of mutations relating to government land, facilitating fraudulent allotment and lease of 221.55 acres of land comprising 276 plots, thereby causing a loss of approximately Rs. 6.22 billion to the national exchequer. Following the amendments introduced through the National Accountability (Amendment) Act, 2022 and the National Accountability (Second Amendment) Act, 2022, the petitioner sought return of the reference on the ground that there was no allegation of personal monetary gain and, therefore, the case was no longer triable by the Accountability Court. The Accountability Court dismissed the application, leading to the present constitutional petition.
- Issue:** Whether, after the retrospective amendments to the National Accountability Ordinance, 1999, the Accountability Court could reject an application seeking transfer of the reference without first examining the case with the assistance of NAB as required by Section 4(4)(d) of the Ordinance, and whether allegations of misuse of authority without proof of monetary gain required reconsideration under the amended law.
- Rule:** The High Court held that the National Accountability (Amendment) Acts of 2022 apply retrospectively to all pending inquiries, investigations and trials. Under Section 4(4)(d) of the National Accountability Ordinance, where an Accountability Court is of the opinion that a matter is not triable under the Ordinance, it is mandatory for the Court, after examination with the assistance of NAB, to refer the case to the appropriate court, tribunal, forum, agency or authority. The use of the word "shall" makes this statutory requirement mandatory. The Court further observed that amended Section 9(a)(vi) requires proof through material evidence that the holder of public office obtained a monetary benefit or asset before misuse of authority can constitute an offence under the Ordinance.
- Application:** The High Court observed that the petitioner's principal contention was founded upon the amended Section 9(a)(vi), under which misuse of authority alone is insufficient unless supported by material evidence showing that the public office holder obtained a monetary benefit or other material advantage. The allegations against the petitioner primarily related to misuse of official authority in making recommendations concerning government land, while the question whether he had personally derived any monetary gain remained undecided by the Accountability Court. Consequently, the applicability of the amended provisions required proper examination before determining whether the reference continued to fall within the jurisdiction of the Accountability Court.

The Court further held that while deciding the petitioner's application, the Accountability Court failed to comply with the mandatory procedure prescribed by Section 4(4)(d) of the National Accountability Ordinance. Before declining transfer of the reference, the Court was legally required to examine the matter with the assistance of NAB to determine whether the case remained triable under the amended law or required transfer to another competent forum. The impugned order disclosed no such examination, rendering it contrary to the mandatory statutory framework introduced by the retrospective amendments.

The High Court clarified that it was not expressing any opinion on the petitioner's innocence or on whether he had actually received any monetary benefit. Those factual questions remained for determination by the Accountability Court after complying with the amended statutory procedure. The constitutional jurisdiction was invoked only because the mandatory legal process prescribed by Section 4 had not been followed.

Conclusion: The High Court allowed the constitutional petition, set aside the Accountability Court's order dated 19.11.2024, and directed that the petitioner's application be treated as pending before the Accountability Court. The Court further directed that the application be referred to NAB for examination and thereafter be heard and decided afresh in accordance with the amended provisions of the National Accountability Ordinance after providing an opportunity of hearing to all concerned parties.

7.Sindh High Court

National Accountability Bureau, Karachi v. Javed Iqbal and Others, connected petitions
(Common Judgment covering CPD Nos. 4670, 2161, 4771, 5466, 5704, 2940, 5244, 5245, 5363, 5501, 5712, 5791, 6334 of 2024; CPD Nos. 878 and 879 of 2025; CPD Nos. 1781 and 1678 of 2024)

Present: **Hon'ble Mr. Justice Muhammad Saleem Jessar**

Hon'ble Mr. Justice Nisar Ahmed Bhanbhro

Facts: The common judgment decided numerous constitutional petitions filed both by the National Accountability Bureau (NAB) and various accused persons challenging orders passed by Accountability Courts after the retrospective amendments introduced through the National Accountability (Amendment) Act, 2022 and the National Accountability (Second Amendment) Act, 2022. The amendments significantly altered the jurisdiction of Accountability Courts by introducing a pecuniary threshold of Rs.500 million, excluding specified categories of matters from NAB's

jurisdiction, and requiring proof of monetary gain in certain offences of misuse of authority. Acting upon these amendments, several Accountability Courts transferred pending references to Anti-Corruption Courts, ordinary criminal courts, FIA, SECP and other forums, while in some cases transfer applications were dismissed. Both NAB and the accused challenged those orders before the High Court.

Issue: Whether the Accountability Courts correctly interpreted and applied the retrospective amendments to the National Accountability Ordinance, 1999 while transferring pending references, particularly in cases involving fraudulent transfer of government land, criminal breach of trust, misuse of authority, cheating public at large, public servants, pecuniary jurisdiction and the mandatory procedure prescribed under Section 4(4)(d) of the Ordinance?

Rule: The High Court held that the amendments to the National Accountability Ordinance, 1999 operate retrospectively and apply to all pending inquiries, investigations and trials. Under Section 4(4)(d), whenever an Accountability Court forms the opinion that a case is not triable under the Ordinance, it must first examine the matter **with the assistance of NAB** before referring it to another competent court or forum. This statutory requirement is mandatory because of the legislature's use of the word "shall". The Court further held that the requirement of proving monetary gain under Section 9(a)(vi) applies only to the offence of **misuse of authority**, whereas offences of **criminal breach of trust** under Section 9(a)(iii) constitute an independent category and do not require proof of personal monetary benefit. Revenue officials and other public servants entrusted with government property who dishonestly facilitate its transfer commit criminal breach of trust irrespective of proof of personal enrichment. The Court also clarified that cases involving cheating of "public at large" under Sections 5(o) and 5(s), matters below the statutory pecuniary threshold, and cases falling within statutory exclusions must be examined according to the amended legislative framework.

Application: The High Court found that several Accountability Courts mechanically transferred references merely because no evidence of personal monetary gain had been collected against the accused under Section 9(a)(vi). The Court held that this approach ignored the independent offence created by Section 9(a)(iii). In cases involving fraudulent transfer of government land, manipulation of revenue records, illegal regularization of public land and dishonest alienation of public property, revenue officials were custodians and trustees of government property. Their acts amounted to criminal breach of trust by permitting public property entrusted to them to be dishonestly transferred to private persons. Consequently, such offences continued to fall within NAB's jurisdiction irrespective of whether direct evidence of personal monetary benefit was available.

The Court further observed that the Accountability Courts failed to appreciate the statutory responsibilities imposed upon revenue officers under the Sindh Land Revenue Act, 1967. Mutation of government land in favour of private persons through forged entries constituted dishonest misuse of entrusted property and attracted Section 9(a)(iii) independently of Section 9(a)(vi). Likewise, officials of Karachi Port Trust were held to be public servants under the Karachi Port Trust Act, 1886, and could be prosecuted before Accountability Courts for criminal breach of trust notwithstanding arguments regarding the composition of the Board of Trustees. Similarly, procurement irregularities involving purchase of medicines, fraudulent allotments of plots, and other cases involving entrusted public property required examination under Section 9(a)(iii) rather than solely under the amended misuse of authority provision.

However, the High Court agreed that references involving property valued below the statutory threshold of Rs.500 million were correctly transferred out of NAB's jurisdiction. Likewise, where allegations related to matters regulated by SECP or where the offence consisted of cheating involving more than one hundred affectees, the statutory amendments required application of the amended jurisdictional provisions. The Court also held that certain references concerning private housing schemes required fresh examination to determine whether the statutory requirement of "public at large" had been satisfied.

Importantly, the Court held that every Accountability Court had committed a legal error by failing to comply with the mandatory procedure prescribed under Section 4(4)(d). Before directing transfer of any reference, the Court was legally bound to examine the matter with the assistance of NAB. Since this mandatory exercise had generally not been undertaken, several transfer orders could not be sustained.

Conclusion:

The High Court partly allowed and partly dismissed the connected petitions. Numerous transfer orders passed by the Accountability Courts were set aside and the corresponding references were restored to the respective Accountability Courts for continuation of trial. Certain matters were remanded for fresh determination after examination with NAB as required under Section 4(4)(d). References falling below the statutory pecuniary threshold or otherwise excluded from NAB's jurisdiction were allowed to remain before the appropriate forums. The Court also directed NAB, where necessary, to retrieve references already transferred and restore them before the competent Accountability Courts for expeditious disposal.

8.Sindh High Court

C.P. No. D-5496 of 2025

H.M. Motors v. Federation of Pakistan & others

Present:	Hon'ble Mr. Justice Yousuf Ali Sayeed Hon'ble Mr. Justice Muhammad Osman Ali Hadi.
Source:	https://caselaw.shc.gov.pk/caselaw/view-file/MzE2NDI1Y2Ztcy1kYzgZ 2026 SHC KHI 1351
Facts:	The Petitioner challenged an Impugned Office Order dated 07.11.2025 issued by the FBR. The order nominated FBR personnel to monitor the premises of seven businesses (including the Petitioner's) under Section 40-B of the Sales Tax Act, 1990 . The Petitioner alleged that the order stemmed from an allegedly illegal prior raid, was issued as a vague "omnibus order" covering multiple businesses without specific reasons, prior notice, or a defined timeline, and violated established legal precedents.
Issues:	Whether the FBR's Impugned Order appointing officers to monitor the Petitioner's premises under Section 40-B of the Sales Tax Act, 1990, is lawful, or whether it is void for being contrary to the statute and settled jurisprudence (lacking specific reasons, objectives, timeline, conditions/restrictions, and prior notice).
Rule:	Section 40-B, Sales Tax Act, 1990: "40B. Posting of [Inland Revenue] Officer. – Subject to such conditions and restrictions, as deemed fit to impose, the [Board], may post Officer of [Inland Revenue] to the premises of registered person or class of such persons to monitor production, sale of taxable goods and the stock position." <i>Commissioner Inland Revenue v. Pakistan Beverages Limited</i> (2018 SCMR 1544). <i>Agha Steel Industries</i> (2019 PTD 2119). <i>Agro Industries</i> (2022 SBLR Sindh 322). A Federal Constitutional Court judgment (F.C.P.L.A No. 23 of 2026). The power under Section 40-B is not unfettered; it must be exercised for a specific purpose (e.g., suspected tax evasion/fraud), with a defined timeframe, specific reasons, and conditions/restrictions.
Application:	The Court held that while the FBR has statutory authority to post monitoring officers, the Impugned Order was defective because: It was a general/omnibus order covering seven businesses without individualised justification. It failed to specify objectives, a timeline, or any conditions/restrictions. No prior notice was given. The FBR provided no reply to the petition and could not justify the order when questioned during proceedings. This violated the letter and spirit of Section 40-B and binding Supreme Court precedent (<i>Pakistan Beverages</i> case). The Court emphasized that the power is "subject to such conditions and restrictions" and must not become an instrument of unchecked harassment.
Conclusion;	The petition was allowed . The Impugned Office Order dated 07.11.2025

was **declared void** as it was issued contrary to settled law.

9.Sindh High Court

Muhammad Hassan and Aijaz v. The State

Criminal Bail Application Nos. D-74 & 131 of 2026

- Present:** Hon'ble Mr. Justice Jawad Akbar Sarwana
Hon'ble Mr. Justice Syed Fiaz ul Hassan Shah
- Source:** <https://caselaw.shc.gov.pk/caselaw/view-file/MzE1MjAxY2Ztcy1kYzgz>
2026 SHC HYD 1266
- Facts:** The applicants sought post-arrest bail under Section 497, Cr.P.C. in Crime No. 158 of 2024 registered at Police Station Jati, District Sujawal. The prosecution alleged that while a police party had apprehended a proclaimed offender, Abdul Majeed alias Dodo Mallah, an armed mob attacked the police party, caused firearm injuries to several police officials, damaged the official police vehicle and succeeded in rescuing the arrested accused from police custody. Applicant Muhammad Hassan was specifically nominated in the FIR with the allegation that he fired from a repeater gun and injured Police Constable Ali Nawaz. Applicant Aijaz was not nominated in the FIR and was subsequently implicated through statements recorded under Section 161, Cr.P.C. Both applicants' bail applications had earlier been declined by the Anti-Terrorism Court, Hyderabad, leading to the present applications before the High Court.
- Issue:** Whether the applicants were entitled to post-arrest bail under Section 497, Cr.P.C. on the grounds of consistency with co-accused already admitted to bail, absence of independent corroboration, non-recovery of the weapon of offence, non-prohibitory nature of the attributed injury, and the absence of any specific role assigned to applicant Aijaz?
- Rule:** The High Court held that the rule of consistency requires similar treatment of similarly placed accused unless distinguishing circumstances exist. It further reiterated that grant of bail in offences falling outside the prohibitory clause is the rule and refusal is the exception, as laid down in **Tariq Bashir v. The State (PLD 1995 SC 34)** and **Sheikh Abdul Raheem v. The State (2021 SCMR 822)**. The Court also observed that failure to associate independent witnesses, despite their availability, adversely affects the prosecution case, relying upon **Nazeer Ahmad v. The State (2021 P.Cr.L.J. Note 41)** and **Mehmood Ahmad v. The State (1995 SCMR 127)**. Finally, the Court reaffirmed the settled principle laid down in **Manzoor v. The State (PLD 1972 SC 81)** that unjustified incarceration of an innocent person cannot be adequately remedied after

acquittal, whereas an erroneous grant of bail can be corrected through conviction after trial.

Application:

The High Court observed that although applicant Muhammad Hassan was specifically nominated in the FIR, his case stood on the same footing as co-accused who had already been granted bail. The earlier bail order noted significant weaknesses in the prosecution case, including the complete absence of any explanation as to why the police party failed to retaliate despite allegedly being heavily armed, the failure to associate any independent witnesses despite the availability of persons from the locality, and the non-recovery of the alleged weapon of offence from the applicant despite his arrest and physical remand. The Court further noted that the firearm injury allegedly caused by Muhammad Hassan was on a non-vital part of the body and attracted Section 337-A(i)/337-F(i), PPC, which falls outside the prohibitory clause of Section 497, Cr.P.C. In these circumstances, the principle of consistency fully applied in his favour.

With regard to applicant Aijaz, the Court found that he was not nominated in the FIR and had only been implicated subsequently through statements under Section 161, Cr.P.C. Moreover, no specific overt act had been attributed to him and only sweeping and general allegations were made against him. The Court observed that his case was, therefore, on an even better footing than that of the co-accused who had already been admitted to bail.

The Court also considered the prolonged incarceration of both applicants and reiterated the settled principle that liberty should not be curtailed unnecessarily at the pre-trial stage where the prosecution case is attended by circumstances requiring further inquiry. Since the merits of the prosecution case were yet to be finally determined during trial, continued detention of the applicants was not justified.

Conclusion:

The High Court allowed both post-arrest bail applications and admitted the applicants to bail subject to furnishing solvent surety in the sum of Rs.50,000 each with personal recognizance bonds in the like amount to the satisfaction of the trial Court. The Court clarified that all observations made in the order were tentative and would not prejudice the trial Court while deciding the case on merits.

10.SINDH HIGH COURT

Criminal Misc. Application No.S-765 of 2025

Ghulam Mustafa VsAli Akbar, Asghar Ali and Abdul Hakeem

Present:

Hon'ble Miss Justice Tasneem Sultana

Source: <https://caselaw.shc.gov.pk/caselaw/view-file/MzE2NzYzY2Ztcy1kYzgZ>

2026 SHC HYD 1379

Facts: The applicant invoked jurisdiction under Section 491 Cr.P.C. seeking recovery of his sister, alleging that she was abducted on 10.10.2025 by the private respondents while returning to her village and was kept in illegal confinement despite repeated efforts through police and local intervention. Earlier proceedings on the same allegations were also initiated before the Sessions Court and Justice of Peace but remained unsuccessful. During the pendency of the present proceedings, police conducted extensive search operations across multiple jurisdictions and ultimately reported that the alleged detainee, an adult lady, was traced and produced before the Court. Her statement was recorded under Section 161 Cr.P.C., wherein she was found. The respondents denied the allegations and claimed the matter arose out of a family dispute.

Issues: Whether Section 491 Cr.P.C. proceedings survive after recovery and production of the alleged detainee?

Whether an adult detainee's liberty to choose her residence bars custodial directions under Section 491 Cr.P.C?

Whether disputed facts in a family dispute can be adjudicated in summary jurisdiction under Section 491 Cr.P.C?

Whether earlier proceedings on the same subject affect the present petition?

Whether statement under Section 161 Cr.P.C. is sufficient to negate illegal detention?

Rule: Proceedings under Section 491 Cr.P.C. are of a summary nature, limited only to examination of unlawful or improper detention and securing production of the alleged detainee. The Court does not adjudicate disputed questions of fact or determine complex inter se rights between parties.

Where the alleged detainee is an adult person, her liberty and free will are paramount, and she cannot be compelled to reside with any particular party if she is not under illegal custody.

Once the alleged detainee is traced and produced before the Court, and it is shown that she is not in unlawful confinement, the jurisdiction under Section 491 Cr.P.C. stands exhausted and the proceedings become infructuous.

In family or matrimonial disputes involving competing versions of facts, the Court exercising jurisdiction under Section 491 Cr.P.C. refrains from undertaking a full evidentiary inquiry.

A statement of the recovered person recorded under Section 161 Cr.P.C. may be considered as part of the inquiry to ascertain the factum of custody, though it is not a judicial confession or conclusive determination of rights.

Application:

The Court confined itself to the limited scope of Section 491 Cr.P.C. and focused on whether the alleged detainee was in unlawful custody. After examining compliance reports and police efforts, the Court noted that the detainee, an adult woman, was ultimately traced and produced before the Court. Her statement under Section 161 Cr.P.C. did not indicate illegal confinement, which supported the conclusion that no wrongful detention existed. The Court also observed that the matter arose out of a family dispute involving conflicting allegations, which could not be adjudicated in summary jurisdiction. Accordingly, it held that once the detainee was recovered and found free, the petition had become infructuous and no further custody direction was warranted.

Conclusion:

In light of the material available on record and the compliance reports submitted by the police, the Court concluded that the alleged detainee, being an adult, had already been traced and produced before the Court and her statement under Section 161 Cr.P.C. reflected that she was not in illegal confinement. Consequently, no case of unlawful detention was made out to sustain proceedings under Section 491 Cr.P.C. The Court further held that such proceedings are summary in nature and cannot be converted into a forum for resolving disputed family or personal conflicts. Accordingly, the petition was held to have become infructuous after recovery of the detainee and was disposed of without any direction regarding custody.

11.Sindh High Court

Abdul Ghaffar Jatui v. Province of Sindh & Others
Constitution Petition No. D-460 of 2026

Present:

Hon'ble Mr. Justice Riazat Ali Sahar

Hon'ble Mr. Justice Ali Haider 'Ada'

Source: <https://caselaw.shc.gov.pk/caselaw/view-file/MzE2NjQzY2Ztcy1kYzgZ>

2026 SHC LAR 1373

Facts: The petitioner challenged the notification dated 14.05.2026 issued by the Chief Secretary, Government of Sindh, directing Respondent No.9, a serving Member of the Sindh Public Service Commission (SPSC), to assume charge as Chairperson after expiry of the previous Chairperson's tenure. It was contended that the Sindh Public Service Commission Act, 2022 and the Sindh Public Service Commission (Appointment of Chairperson and Members) Rules, 2022 prescribe an exclusive statutory procedure for appointment of the Chairperson through the Governor on the advice of the Chief Minister after recommendation by the High-Powered Committee, and recognize no concept of an acting, look-after or caretaker Chairperson. During the pendency of the petition, Respondent No.9 was regularly appointed as Chairperson through notification dated 12.06.2026 and took oath on 13.06.2026. The principal controversy, therefore, remained the legality of the interim arrangement and the validity of actions taken during the intervening period from 17.05.2026 to 13.06.2026.

Issue: Whether the Chief Secretary could lawfully authorize a Member of the Sindh Public Service Commission to assume charge as Chairperson without following the constitutional and statutory procedure prescribed under Article 242(1B) of the Constitution and the Sindh Public Service Commission Act, 2022; and whether the actions taken by such person during the intervening period were liable to be declared void?

Rule: The High Court held that Article 242(1B) of the Constitution mandates that the Chairperson of the Provincial Public Service Commission shall be appointed by the Governor on the advice of the Chief Minister. Sections 3, 4 and 5 of the Sindh Public Service Commission Act, 2022, read with the Sindh Public Service Commission (Appointment of Chairperson and Members) Rules, 2022, prescribe the exclusive statutory procedure for such appointment and require the appointee to take oath before assuming office. Neither the Constitution nor the Act or Rules recognizes any concept of an acting, look-after, current charge or caretaker Chairperson. The Court relied upon **PLD 2007 SC 52 (Hafiz Hamdullah v. Saifullah Khan)**, **PLD 1988 SC 416 (Benazir Bhutto v. Federation of Pakistan)**, **PLD 1996 SC 324 (Al-Jehad Trust v. Federation of Pakistan)**, **PLD 2009 SC 879 (Sindh High Court Bar Association v. Federation of Pakistan)** and **PLD 1989 SC 166 (Federation of Pakistan v. Haji Muhammad Saifullah Khan)** while examining constitutional appointments and public office.

Application:

The High Court observed that the impugned notification merely directed Respondent No.9 to "assume charge" of the office of Chairperson without complying with any of the mandatory constitutional or statutory requirements governing appointment. The notification neither originated from the Governor on the advice of the Chief Minister nor was it preceded by recommendation of the High-Powered Committee or followed by the mandatory oath prescribed under Section 5 of the Act. The Court held that the expression "assume charge" could not create a lawful source of title to a constitutional office. Since the Constitution itself expressly provides for acting arrangements in certain constitutional offices but contains no such provision for the Chairperson of the Sindh Public Service Commission, no such arrangement could be created through executive notification. The impugned notification was therefore declared to be without lawful authority and ultra vires the Constitution and the governing statute.

The Court nevertheless distinguished between the legality of the appointment and the continued existence of the Commission as an institution. It held that although no lawful Chairperson existed during the interregnum, the Commission itself did not cease to exist merely because the office of Chairperson remained vacant. Routine ministerial, preparatory and supervisory functions could lawfully continue through the secretariat, but no subordinate officer could exercise statutory powers reserved exclusively for a duly appointed Chairperson. The statutory framework, Recruitment Management Regulations, 2023, and the Functions Rules, 2022 consistently reserved final approval of advertisements, examinations, interview committees, results and recommendations to the Chairperson. No provision authorized the Secretary, Controller of Examinations or any other officer to independently perform those functions in the absence of a lawfully appointed Chairperson.

While recognizing that actions requiring approval of a lawful Chairperson suffered from legal infirmity, the Court declined to invalidate the twelve examination results announced during the intervening period. Applying the doctrine of **de facto authority**, together with the principles of proportionality, public interest, balance of convenience, avoidance of administrative chaos and the presumption of regularity of official acts under Article 129(e) of the Qanun-e-Shahadat Order, 1984, the Court held that thousands of candidates should not suffer for the executive's failure to make a timely lawful appointment. Since the examinations had substantially been conducted during the tenure of the previous Chairperson and only their formal approval occurred during the impugned period, wholesale nullification of the recruitment process would produce manifest injustice. The interim restraint on declaration of results was therefore vacated.

The Court also directed the Province of Sindh to frame proper statutory rules regulating the internal distribution of powers within the Commission and emphasized that appointments to the office of Chairperson must always be initiated sufficiently in advance so that constitutional vacancies do not arise in future.

Conclusion: The constitutional petition was partly allowed. The High Court declared the notification dated 14.05.2026 directing Respondent No.9 to assume charge as Chairperson of the Sindh Public Service Commission to be without lawful authority and of no legal effect. It held that the subsequent appointment of Respondent No.9 through the constitutional and statutory process on 12.06.2026 constituted the only lawful source of his title to office. Although the interim arrangement was declared illegal, the Court, applying the doctrine of de facto authority and public interest considerations, upheld the validity of the examination results announced during the intervening period and directed the Province to formulate a proper statutory framework governing the Commission's internal administration.

12.Sindh High Court

M/s Ecobuild Construction Company, through its Proprietor Allah Bux Jamali v. Province of Sindh & Others
Constitution Petition No. D-375 of 2026

Present: **Hon'ble Mr. Justice Muhammad Hasan (Akber)**
Hon'ble Mr. Justice Abdul Hamid Bhurgri

Source: <https://caselaw.shc.gov.pk/caselaw/view-file/MzE2NTY3Y2Ztcy1kYzgz>

2026 SHC LAR 1360

Facts: The petitioner challenged his disqualification from the tender process and the subsequent award of the contract to Respondent No.7. He alleged that he fulfilled all eligibility requirements but was illegally disqualified by the Procuring Agency. He further contended that he was denied an effective opportunity of hearing before the Complaint Redressal Committee and that the procurement process lacked transparency. During the proceedings before the High Court, it emerged that the contract had already been awarded and the work order issued before the filing of the petition. Upon the petitioner's own request, the Court appointed the Additional Registrar as Commissioner, whose inspection confirmed that work at the project site had already commenced.

Issue: Whether a bidder can raise a factual plea for the first time in constitutional proceedings after failing to raise it before the statutory forums, and

whether the High Court should interfere under Article 199 of the Constitution in a procurement process where the contract has already been awarded and execution has commenced?

Rule: The Court held that a party cannot be permitted to raise a factual ground in constitutional jurisdiction that was never pleaded before the competent statutory authority, as such conduct attracts the principles of waiver, estoppel and approbate and reprobate. The Court further held that judicial review in procurement matters is limited to examining jurisdictional defects, patent illegality, violation of mandatory statutory provisions, mala fide, bias or lack of transparency. Once a public contract has been awarded and substantially acted upon, the transaction ordinarily becomes a past and closed transaction and should not be disturbed in writ jurisdiction.

Application: The High Court observed that the petitioner never raised before the Review Committee the allegation that he had not received timely notice of the hearing before the Complaint Redressal Committee. Since the plea was introduced for the first time in the constitutional petition, the petitioner was estopped from relying upon it. The Court also noted that the petitioner had admittedly been granted a full opportunity of hearing before the Review Committee, which independently considered and rejected his appeal. Furthermore, the petitioner failed to disclose the material fact that the contract had already been awarded and the work order issued before the institution of the petition. The inspection conducted by the Additional Registrar, pursuant to the petitioner's own undertaking, conclusively established that execution of the work had commenced. In these circumstances, the Court treated the procurement process as a completed transaction and found no jurisdictional defect, patent illegality, mala fide or violation of the procurement rules that would justify interference under Article 199 of the Constitution.

Conclusion: The constitutional petition was dismissed. The Court held that the petitioner was precluded from raising new factual objections at the writ stage, had failed to disclose material facts while seeking discretionary relief, and had not established any illegality or jurisdictional defect warranting judicial interference in a procurement process that had already culminated in the award and commencement of the contract.

13.Sindh High Court

Dr. Shaheed Hussain and Others v. Amir Ali @ Mohammad Amir and Others
Constitutional Petition No. S-66 of 2026

Present: **Hon'ble Mr. Justice Muhammad Hasan (Akber)**

Source: <https://caselaw.shc.gov.pk/caselaw/view-file/MzE2NTU5Y2Ztcy1kYzgz>

2026 SHC LAR 1356

- Facts:** The petitioners instituted First Class Suit No. 223 of 2016 before the 1st Senior Civil Judge, Larkana seeking declaration, partition, separate possession, mesne profits, compensation and permanent injunction regarding inherited properties left by the deceased Sardar Peer Bux Khan Bhutto. The estate comprised agricultural lands situated partly in Taluka Larkana and partly in Taluka Ratodero. Respondent No.1 filed a written statement without objecting to territorial jurisdiction, issues were framed, and the plaintiffs completed their evidence along with official witnesses. After participating in the proceedings for nearly five years, filing unsuccessful transfer applications and repeatedly delaying the trial, Respondent No.1 moved an application under Order VII Rule 10 read with Section 16, CPC seeking return of the plaint on the ground that the Court lacked territorial jurisdiction over the properties situated in Taluka Ratodero. The trial Court dismissed the application, but the Revisional Court allowed it and directed return of the plaint in respect of ninety-four survey numbers. The petitioners challenged that order through the present constitutional petition.
- Issue:** Whether a suit relating to inherited immovable properties situated within the territorial jurisdiction of different Courts could be maintained before one Court under Section 17 of the Code of Civil Procedure, and whether a defendant who failed to raise an objection to territorial jurisdiction at the earliest stage could subsequently seek return of the plaint after participating in the proceedings for several years?
- Rule:** The High Court held that Sections 16 and 17 of the Code of Civil Procedure constitute a single statutory scheme governing territorial jurisdiction over suits relating to immovable property. Section 17 operates as an exception to Section 16 and permits a suit concerning immovable properties situated within the jurisdiction of different Courts to be instituted before any Court within whose jurisdiction any portion of the property is situated, provided the cause of action is common. The Court relied upon *Abdul Habib and others v. Mst. Noor Bibi and others* (2022 SCMR 1846) in holding that the object of Section 17 is to avoid multiplicity of litigation and conflicting decisions. The Court further held that under Section 21, CPC, an objection to territorial jurisdiction must be raised at the earliest opportunity; otherwise, it is deemed to have been waived.
- Application:** The High Court observed that the suit concerned one estate inherited from a common predecessor and involved properties situated in both Taluka Larkana and Taluka Ratodero. Since one survey number admittedly fell within the territorial jurisdiction of the 1st Senior Civil Judge, Larkana, Section 17, CPC conferred jurisdiction upon that Court to adjudicate the entire dispute. The Revisional Court failed to consider the applicability of Section 17 and erroneously confined itself to Section 16, CPC, thereby misapplying the statutory scheme.

The Court further noted that Respondent No.1 never objected to territorial jurisdiction when filing his written statement and allowed the litigation to proceed for nearly five years. During that period, issues were framed, the plaintiffs completed their evidence, and the matter had reached the stage of defence evidence. The respondent raised the objection only after repeatedly delaying the proceedings, failing to cross-examine witnesses, and unsuccessfully pursuing transfer applications. Such conduct amounted to waiver under Section 21, CPC and demonstrated that the objection was merely a device to delay the disposal of the suit rather than a bona fide jurisdictional challenge. The Revisional Court failed to examine this statutory bar and thereby committed an error of law.

The High Court also emphasized that the suit had remained pending for almost ten years and that returning the plaint at such an advanced stage would render years of judicial proceedings, recorded evidence, and litigation expenses entirely futile. Such a course would encourage abuse of procedural law and multiply litigation, contrary to the very purpose of Section 17, CPC. The Court held that procedural provisions should not be permitted to become instruments for frustrating substantive justice or delaying adjudication among legal heirs seeking partition of inherited property.

Conclusion: The constitutional petition was allowed. The High Court set aside the Revisional Court's order, restored the Trial Court's order dismissing the application under Order VII Rule 10, CPC, and directed the 1st Senior Civil Judge, Larkana to proceed with the suit from the stage at which it had been interrupted. Considering the prolonged delay, the Trial Court was further directed to conclude the proceedings and pronounce judgment within sixty days without granting unnecessary adjournments.

14.Sindh High Court

Muhammad Nadeem Sadiqvs. The State

Criminal Bail Application No.1352 of 2026

Present: Hon'ble Mr. Justice Jan Ali Junejo

Source: <https://caselaw.shc.gov.pk/caselaw/view-file/MzE2MDMzY2Ztcy1kYzgZ2025SHCKHI1339>

Facts: The applicant, Muhammad Nadeem Sadiq, sought post-arrest bail in Crime No.73 of 2026 registered at Police Station Bin Qasim under Section 23(1)(b) of the Sindh Arms Act, 2013. The prosecution case arose from a Customs investigation concerning an export container booked by M/s White Food Industries for shipment to Yemen. During the physical examination of the container at Port Qasim, Customs authorities allegedly recovered concealed firearm components comprising 784 pistol upper slides, 750 pistol barrels, 1,000 pistol springs and 300 pistol magazine pockets hidden inside bicycles and door locks packed in cartons. The

applicant was alleged to be the proprietor of the exporting concern and to have participated in arranging and dispatching the consignment. A forensic examination subsequently confirmed that the recovered articles were genuine components of 9mm pistols. The applicant applied for bail on the grounds that the FIR had been registered after an unexplained delay of more than five months, no independent witness had been associated with the recovery and no challan had been submitted within the prescribed period.

Issue: Whether the applicant accused of concealing and attempting to export firearm components abroad was entitled to post-arrest bail under Section 497, Cr.P.C., on the basis that the case called for further inquiry?

Rule: Section 23(1)(b) of the Sindh Arms Act, 2013 criminalizes the unauthorized possession, transportation, import or export of prohibited arms and ammunition. Since the offence is punishable with imprisonment extending up to ten years, it falls within the prohibitory clause of Section 497, Cr.P.C. Bail can only be granted if the case falls within the ambit of further inquiry under Section 497(2), Cr.P.C. At the bail stage, the Court is only required to tentatively assess whether reasonable grounds exist connecting the accused with the commission of the offence.

Analysis: The Court observed that the case did not arise from a routine police recovery but from a customs examination of an export container. The recovery of a huge quantity of concealed firearm components prima facie demonstrated a deliberate attempt to disguise the true nature of the consignment. Documentary evidence connected the applicant with the exporting concern and the booking of the container intended for Yemen. The forensic report positively confirmed that the recovered articles were parts of 9mm pistols, thereby corroborating the prosecution case. The Court further held that the delay in registration of the FIR was attributable to the customs proceedings, including examination, seizure and inter-departmental correspondence, and therefore required evidence at trial. In view of the documentary and forensic evidence, the Court found that reasonable grounds existed to connect the applicant with the alleged offence and that the case did not call for further inquiry.

Conclusion: The High Court held that sufficient incriminating material existed against the applicant and that the case did not fall within the ambit of further inquiry under Section 497(2), Cr.P.C. Consequently, the applicant was not entitled to the concession of post-arrest bail and the bail application was dismissed.

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