HIGH COURT OF SINDH, CIRCUIT COURT HYDERABAD

C.P No.S-66 of 2025

[*M/s Philips Morris (Pakistan) Ltd v. Court of the Commissioner Workmen's Compensation & Authority under Payment of Wages Act, Hyderabad and others*]

Petitioner by	:	Mr.Kashif Hanif, Advocate
Respondent No.2 by	:	Mr.Ali Akbar Memon, Advocate
Respondent No.3 by	:	Mr.Muhammad Idris Kalo, Advocate
Dates of Hearing	:	**20.02.2026 & 27.02.2026**
Date of Decision	:	**17.03.2026**

O R D E R

ARBAB ALI HAKRO, J:- The present petition calls into question the legality and jurisdictional propriety of the order dated 23.09.2024 ("**impugned order**") passed by the Court of Commissioner Workmen's Compensation & Authority under the Sindh Payment of Wages Act, 2015 (the "**Act of 2015**") at Hyderabad, whereby the Petitioner, *M/s Philip Morris (Pakistan) Limited*, was directed to deposit a substantial amount towards the claim advanced by Respondent No.2. The Petitioner asserts that the impugned proceedings were undertaken without lawful authority, in disregard of its status as a trans-provincial entity, and in violation of the constitutional guarantees of due process.

2. The Petitioner is a public limited company duly incorporated under the laws of Pakistan and operating across multiple provinces. Respondent No.1 is the statutory authority constituted under the Act of 2015, while Respondent No.2 is an individual who claims to have rendered services as a Gardener within the premises of the Petitioner's factory. Respondent No.3 *M/s HRSG SSP (Private) Limited*, is the service provider under whose employment Respondent No.2 was formally engaged.

3. The record reflects that Respondent No.2 filed an application under Section 15(2)[1] of the Act of 2015, before Respondent No.1, asserting that although the Petitioner's factory at Kotri was closed in March, 2019 and a severance package was announced for workers, he continued to work within the premises under various contractors and was assured that he would receive a similar package upon cessation of his services. He claimed that his last engagement was with Respondent No. 3, who allegedly terminated his services on 31.08.2023.

4. Upon issuance of notice, the Petitioner entered an appearance and moved an application under Order I Rule 10 CPC seeking deletion of its name from the proceedings. The Petitioner contended that it is a trans-provincial establishment within the meaning of Section 2(xxxii)[2] of the Sindh Industrial Relations Act, 2013 ("**SIRA, 2013**") and therefore, not amenable to the jurisdiction of the provincial authority. It further asserted that Respondent No.2 was never its employee and that his employment relationship existed exclusively with Respondent No.3 under a principal-to-principal service arrangement. The Petitioner maintains that although the diary sheet reflects dismissal of its application on 25.05.2024, the detailed order has not been supplied despite repeated applications for a certified copy.

5. The Petitioner avers that without addressing its jurisdictional objection and without determining the employer-employee relationship, Respondent No.1 proceeded *ex parte* and passed the impugned order dated 23.09.2024

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[1] Where contrary to the provisions of this Act any deduction has been made from the wages of an employed person, or any payment of wages or of any dues relating to provident fund or gratuity payable under any law has been delayed, such person himself, or any legal practitioner, or any official of a registered trade union authorised in writing to act on his behalf, or any Inspector under this Act, or of any heirs of an employed person who has died or any other person acting with the permission of the authority appointed under sub-section (1), may apply to such authority for direction under subsection(3).

[2] (xxxii) "worker" and "workman" mean a person not falling within the definition of employer who is employed (including employment as a supervisor or as an apprentice) in an establishment or industry for hire or reward either directly or through a contractor whether the terms of employment be expressed or implied, and, for the purpose of any proceedings under this Act in relation to an industrial dispute includes a person who has been dismissed, discharged, retrenched, laid-off or otherwise removed from employment in connection with or as a consequence of that dispute or whose dismissal, discharge, retrenchment, lay-off, or removal has led to that dispute but does not include any person who is employed mainly in managerial or administrative capacity.

directing the Petitioner alone to deposit Rs.4,249,220/-. It is alleged that the order is non-speaking, devoid of reasons, and passed in disregard of the statutory framework governing special tribunals and the constitutional guarantees under Articles 10A and 18 of the Constitution. It is further asserted that execution proceedings have been initiated pursuant to the impugned order, including issuance of summons and warrants against the Petitioner's Human Resource Manager, thereby exposing the Petitioner to imminent coercive action. Aggrieved by what it terms as an unlawful assumption of jurisdiction, non-consideration of material facts and violation of constitutional safeguards, the Petitioner has invoked the constitutional jurisdiction of this Court.

6. Learned counsel for the Petitioner submitted that the entire proceedings before Respondent No.1 stand vitiated for want of jurisdiction. It was argued that the Petitioner is a *trans-provincial entity* within the meaning of Section 2(xxxii) of the SIRA, 2013, having establishments in more than one province and therefore cannot be subjected to provincial labour legislation, including the Act of 2015. Reliance was placed on the case law reported as authoritative pronouncements of the Hon'ble Supreme Court and the Sindh High Court, including *2015 PLC 1*, *2024 SCMR 298*, *2023 SCMR 1267*, *2011 SCMR 1813*, *1999 SCMR 1881*, and *2020 CLD 1026*, to contend that provincial fora lack territorial competence to adjudicate matters concerning trans-provincial establishments. Learned counsel further argued that the Petitioner had moved an application under Order I Rule 10 CPC seeking deletion of its name on the ground that Respondent No.2 was never its employee and was, in fact, engaged by Respondent No.3 under a principal-to-principal service arrangement. It was emphasised that although the diary sheet dated 25.05.2024 records the dismissal of the said application with "detailed reasons on a separate sheet," no such order exists on record, nor has any certified copy been supplied, despite repeated applications. This omission, counsel argued, renders the subsequent proceedings *coram non judice* and tainted with mala fide. It was further

contended that Respondent No.1 proceeded *ex parte* without affording the Petitioner a meaningful opportunity of hearing, despite the Petitioner having entered an appearance and filed its objections. The impugned order was assailed as a non-speaking order, devoid of reasoning, and passed in disregard of the mandatory procedural safeguards under the Sindh Payment of Wages (Procedure) Rules, 2020 (the "**Rules, 2020**"), as well as the constitutional guarantee of fair trial under Article 10A. Learned counsel submitted that the Commissioner failed to appreciate that Respondent No.2's claim pertained to alleged severance package and service dues, matters which do not fall within the narrow statutory scope of "wages" under the Act of 2015. It was argued that the Commissioner assumed jurisdiction over a claim that was not maintainable before him, thereby acting in excess of authority. Learned counsel further submitted that the impugned order imposes liability solely upon the Petitioner while completely ignoring the role and responsibility of Respondent No.3, the actual employer of Respondent No.2. The omission to adjudicate upon the status and liability of Respondent No.3, despite its presence in the proceedings, was argued to be indicative of bias and arbitrary exercise of power. It was lastly argued that the initiation of execution proceedings, including the issuance of summons and warrants against the Petitioner's Human Resource Manager, is unlawful and coercive, particularly when the foundational order itself is without jurisdiction. Counsel urged that the Petitioner has no adequate alternate remedy, as the impugned order is a nullity and can be challenged directly under Article 199 of the Constitution.

7. Learned counsel for Respondent No.2 supported the impugned order and submitted that Respondent No.1 acted strictly within the statutory framework of the Act of 2015. It was argued that Respondent No.2 had been performing duties within the premises of the Petitioner's factory since 2012 and remained under the supervision and control of the Petitioner's administrative staff, thereby establishing an employer–employee relationship for the purposes of the Act. Counsel contended that the Petitioner remained

absent on multiple dates despite repeated notices, publication and pasting of summons at the factory gate. The Commissioner, therefore, rightly proceeded *ex parte* in accordance with Rule 8 of the Sindh Payment of Wages (Procedure) Rules, 2020. It was argued that the Petitioner cannot now claim a violation of natural justice when its own conduct led to the closure of its side. Learned counsel submitted that the Petitioner's plea of being a trans-provincial entity is misconceived, as the Act of 2015 applies to all establishments operating within the territorial limits of Sindh. He further argued that specialised wage-related claims fall squarely within the jurisdiction of the Commissioner, irrespective of the employer's trans-provincial status. It was further argued that Respondent No.2 had produced documentary evidence, including SESSI and EOBI cards, appointment letters from various contractors and proof of continued service within the Petitioner's premises. The Commissioner, after evaluating the material, rightly concluded that Respondent No.2 was entitled to the claimed dues and compensation.

8. Learned counsel for Respondent No.3 submitted that Respondent No.2 was engaged by Respondent No.3 under a lawful employment contract and that Respondent No.3 fulfilled all obligations arising therefrom. It was argued that Respondent No.3 acted merely as a service provider and that Respondent No.2's duties were performed within the premises of the Petitioner under the Petitioner's supervision. Counsel contended that any claim relating to a severance package or alleged assurances was exclusively between Respondent No.2 and the Petitioner, as Respondent No.3 neither announced nor administered any such package. Respondent No.3, therefore, bears no liability for the amounts claimed by Respondent No.2. Learned counsel further submitted that the Commissioner failed to appreciate the contractual arrangement between the Petitioner and Respondent No.3 and proceeded to impose liability solely on the Petitioner without determining the respective obligations of the parties. It was argued that Respondent No.3

cannot be saddled with any responsibility in the absence of findings establishing breach of its contractual or statutory duties.

9. I have heard the learned counsel for the parties at length and have minutely examined the entire record.

10. Before entering upon the merits, it is appropriate to address the aspect of laches, as the respondents have urged that the petitioner approached this Court belatedly. The impugned order was passed on 23.09.2024, whereas the present petition was instituted on 14.02.2025. Likewise, the petitioner's application under Order I Rule 10 CPC was dismissed on 25.05.2024, and admittedly, no challenge was brought against that order at the relevant time. On a superficial view, this chronology may suggest some degree of delay; however, the doctrine of laches is not to be applied mechanically or as a rigid bar. The superior courts have consistently held that where the impugned action is alleged to be without jurisdiction, coram non judice, or in derogation of express statutory limitations, the mere passage of time does not clothe an otherwise void order with legality. The petitioner has explained that despite repeated applications, the certified copy of the order dated 25.05.2024 was never supplied to him, and the record placed before this Court corroborates that the Authority did not furnish the said order despite multiple requests. The petitioner's grievance, therefore, cannot be characterised as a calculated or deliberate abandonment of rights; rather, it reflects the practical difficulty of challenging an order whose reasons were withheld from him. More importantly, the impugned order dated 23.09.2024, on its face, raises serious jurisdictional concerns, and once a jurisdictional defect is established, the principle of laches recedes into the background. It is now a settled exposition of law that a void order neither matures into validity by efflux of time nor becomes immune from judicial scrutiny merely because the aggrieved party did not immediately invoke constitutional jurisdiction. In this backdrop, while the petitioner may not have acted with ideal promptitude, the delay is neither inordinate nor of such a

nature as to defeat the exercise of this Court's constitutional powers, particularly when the impugned order is shown to be without lawful authority. I, therefore, proceed to examine the merits without allowing the plea of laches to operate as a bar.

11. The lis at hand, though procedurally emanating from proceedings under Section 15 of the Act of 2015, in substance requires a close dissection of (i) the true nature of the relationship between the applicant Imdad Ali and the various entities arrayed as respondents, particularly petitioner Philip Morris (Pakistan) Limited and HRSG SSP (Pvt.) Ltd.; (ii) the precise ambit of "wages" and "dues" cognisable by the Authority under the Act of 2015 and the Rules, 2020; (iii) the effect of the chain of contractual arrangements and the statutory definitions under the Sindh Payment of Wages Act, 2015 and the Sindh Industrial Relations Act, 2013; and (iv) the plea of a “package” allegedly promised to the applicant on parity with one Mr. Dilshad Ahmed, a process operator of Philip Morris (Pakistan) Limited, whose full and final settlement is on record.

12. The factual substratum is largely undisputed in its broad contours. The applicant asserts that he was initially appointed as “Gardener” in the Administration Department on 06.08.2012 and that, though his work was routed through different contractors, he in reality served the respondent No.2 mill (Philip Morris’ Kotri factory) on a regular and permanent basis. In his own application under section 15(2) of the Act of 2015, he avers that “the above ‘Employee Person’ was appointed by the Respondent No.1 as ‘Gardener’ in the Admn Department on 6.08.2012. The respondent No.2 handed over to the applicant to the contractor namely M/s MOP Cleaning Co; in the Mills where the Admn; Department get worked from him." This narrative is important because it reveals, at once, the applicant's acknowledgement of a triangular arrangement: the factory as principal and successive contractors as immediate employers.

13. The documentary record, however, demonstrates that the applicant's formal engagements were consistently with contractors and not with Philip Morris (Pakistan) Limited. An appointment letter dated 1st October 2014 issued by "Modern Services Co." appoints him as "Sweeper" with a monthly salary of Rs.10,500/-, stating: "On behalf of (Modern Services Co.), We hereby inform you that you are appointed as Sweeper in our organisation. Detail as follows… Monthly Salary: Rs. 10,500/-." Likewise, a subsequent letter dated 5th December 2016 from Pakistan Facilities Management (Pvt.) Ltd. appoints him as "Gardener" with a fixed salary of Rs.14,000/- per month, expressly stipulating a probationary period and that "service rules of the company will be applicable to this appointment." These documents, emanating from independent contractors, militate against any direct contract of employment between the applicant and Philip Morris (Pakistan) Limited.

14. The last in this chain is the employment contract dated 01.05.2020 executed by HRSG SSP (Pvt.) Ltd. with the applicant, appointing him as "Gardner" with effect from 01.05.2020 (F/N). Clause 2 of that contract is particularly telling: "The Contract assigned to you, essentially exists only for the duration of HRSG contract with the client organisation." The salary is fixed at Rs.17,500/- per month, with a detailed break-up of basic, house rent and utilities allowance. The termination clause (10.3) further provides: "Your employment contract will be terminated on completion of contract assignment and or on the expiry of HRSG agreement with the client organisation. You shall not be entitled to any notice or compensation in lieu thereof on the said termination or expiry of agreement between HRSG and the client organisation." This clause, read with the rest of the contract, clearly delineates the applicant as an employee of HRSG SSP (Pvt.) Ltd., whose engagement is co-terminous with HRSG's service contract with Philip Morris (Pakistan) Limited.

15. The existence and nature of that service contract is independently corroborated by the "Amendment No.1 to Contract" between Philip Morris (Pakistan) Limited and HRSG SSP, which describes the "Nature of contract"

as “Janitorial and other Services” and, in its Schedule, specifically lists “Gardening Services, Kotri” with a gross total and service charges. The Schedule shows, inter alia, “Gardening Services, Kotri-27733-1803” and “Sweeping Services, Kotri-27733-1803,” thereby confirming that gardening services at Kotri were outsourced to HRSG SSP under a commercial contract. The applicant’s own HRSG employment contract, coupled with this amending agreement, leaves little room to doubt that he was deployed at Kotri as part of HRSG’s contractual obligations to Philip Morris (Pakistan) Limited.

16. The applicant’s claim, however, is not for unpaid monthly wages under his HRSG contract. He candidly admits that upon oral termination on 31.08.2023 by HRSG SSP, he was paid wages through cheque No.000015868 dated 28.08.2023. His grievance is that he was denied a "package" allegedly promised to him on parity with the package paid to other workers when the factory was closed on 04.03.2019. He pleads that the Factory Manager, Mr Zia Karim, told him at the time of cheque distribution that his duty was essential and that when he would leave his job or be terminated, his entire package would be paid to him like other workers later on. He further narrates that he approached the Admin Manager at Karachi, who initially asked him to come on 26.09.2023 for approval from the competent authority, but later refused to pay the package.

17. The “package” which the applicant claims is meticulously quantified in paragraph 11 of his application. He seeks, inter alia, gratuity, leave encashment, notice pay, difference of wages, bonus, outplacement support, ex-gratia (1.5 “YOS” Gross Pay including COD and merit increase), “extra component,” ration, Ramzan package, discretionary Eid bonuses, vocational allowance and an “expiry component,” aggregating to Rs.21,24,610/-. The template for this claim is the full and final settlement of one Dilshad Ahmed, a process operator of Philip Morris (Pakistan) Limited, whose settlement statement is on record. That statement, issued by Philip Morris (Pakistan) Limited, shows “Company Discretionary Allowances” including outplacement

support, ex gratia (1.5 YOS Gross Pay), “extra component,” health insurance compensation, ration, Ramzan package, discretionary Eid bonuses, vocational allowance, additional monthly salary up to December 2019 and so on, culminating in a total of Rs.1,797,036.33. It also contains a comprehensive release and discharge clause, under which said Dilshad Ahmed acknowledges that the company has “cleared off my outstanding dues payable to me, whether under law or otherwise, including ex gratia and accordingly all obligations of the Company to me stand duly discharged.”

18. The first and central question is whether the Authority under the Act of 2015 had jurisdiction to entertain and adjudicate a claim of this nature. Section 2(m)[3] of the Act of 2015 defines “wages” as “all remuneration, capable of being expressed in terms of money, which would, if the terms of the contract of employment, express or implied were fulfilled, be payable… and includes any bonus or other additional remuneration of the nature aforesaid which would be so payable and any sum payable to such person by reason of the termination of his employment, but does not include… any gratuity payable on discharge.” Section 15(1)[4] of the Act of 2015, empowers the Authority to hear and decide “all claims arising out of deductions from the wages, or non-payment of dues relating to provident fund or gratuity payable under any law or delay in the payment of wages.” The jurisdiction is thus

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[3] "wages" means all remuneration, capable of being expressed in terms of money, which would, if the terms of the contract of employment, express or implied were fulfilled, be payable whether conditionally upon the regular attendance, good work or conduct or other behaviour of the person employed or otherwise, to a person employed in respect of his employment or of work done in such employment and includes any bonus or other additional remuneration of the nature aforesaid which would be so payable and any sum payable to such person by reason of the termination of his employment, but does not include: -

(a) the value of any house accommodation, supply of light, water, medical attendance or other amenity, or of any service excluded by general or special order of Government;
(b) any contribution paid by the employer to any pension fund or provident fund;
(c) any travelling allowance or the value of travelling concession;
(d) any sum paid to the person employed to defray special expenses entailed on him by the nature of his employment; or
(e) any gratuity payable on discharge

[4] 15.(1) Government may, by notification in the official Gazette appoint any Commissioner for Workmen's Compensation **or any Officer of Directorate of Labour not below the rank of Grade-18** to hear and decide for any specified area all claims arising out of deductions from the wages, or non-payment of dues relating to provident fund or gratuity payable under any law or delay in the payment of wages, of persons employed or paid in that area.

circumscribed: it is not a general forum for all employment-related claims, but a special tribunal for deductions, delayed wages, and certain statutory dues.

19. When the applicant's quantified claim is juxtaposed with this statutory framework, it becomes manifest that the bulk of the items claimed are not "wages" within the meaning of Section 2(m) of the Act of 2015, nor "dues relating to provident fund or gratuity payable under any law." The ex-gratia component, the "extra component," outplacement support, discretionary Eid bonuses, Ramzan package, ration, vocational allowance and additional monthly salaries up to December 2019, as reflected in the Dilshad Ahmed settlement, are expressly described as "Company Discretionary Allowances." They are not shown to be contractual entitlements or statutory obligations; rather, they are discretionary benefits extended by the employer in a particular closure context to its own direct employees. The applicant has not produced any written policy, settlement, collective bargaining agreement, or statutory instrument which converts these discretionary allowances into enforceable "wages" or "dues" under the Act of 2015.

20. Even if one were to assume, arguendo, that some components of the claimed package, such as notice pay, leave encashment or difference of wages, could fall within the extended notion of "wages" or "sum payable by reason of termination," the Authority's jurisdiction would still be confined to claims against the "employer" responsible for payment of wages under Section 3[5] of the Act of 2015. Section 3 assigns responsibility for payment of wages to the employer,

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[5] **3.** Every employer, including a contractor, shall be responsible for the payment to persons employed by him, all wages required to be paid under this Act:

Provided that in the case of persons employed (otherwise than by a contractor) -

(a) in factories, if a person has been named as the manager of the factory under clause (e) of sub-section (1) of section 9 of the Factories Act, 1934 (XXV of 1934);
(b) In industrial establishments, if there is a person responsible to the employer for the supervision and control of the industrial establishment;
(c) **In** railways (other than in factories), if the employer is the railway administration and the railway administration has nominated a person on this behalf for the local area concerned, the person so named, the person so responsible to the employer or the person so nominated, as the case may be, shall be responsible for such payment:

Provided further that where a person is employed by or through a contractor, the responsibility for the payment of wages shall be fixed in terms of Order 20 of **the Sindh Terms of Employment (Standing Orders) Act, 2015;**

including, in the case of persons employed by or through a contractor, in accordance with Standing Order 20 of the Sindh Terms of Employment (Standing Orders) Act, 2015. However, the applicant's own documents show that his last employer was HRSG SSP (Pvt.). Ltd., and that his wages under that contract were duly paid up to the date of termination. There is no allegation of any deduction or delay in the payment of his monthly wages by HRSG SSP. The entire grievance is directed against Philip Morris (Pakistan) Limited for not extending to him the same closure package that was extended to its direct employees in 2019.

21. The Authority under the Act of 2015 is not a forum to adjudicate whether a principal employer, who has lawfully outsourced certain services to a contractor, is obliged in equity or industrial relations policy to extend a discretionary closure package to the contractor's employees. That is a question which may, in an appropriate case, fall within the domain of industrial adjudication under the SIRA, 2013, where issues of unfair labour practice, discrimination, or sham contracting can be raised and tried on the basis of evidence. The Payment of Wages Authority, by contrast, is a summary forum with a narrow statutory remit. To expand its jurisdiction to encompass claims for parity in discretionary closure benefits would be to legislate from the bench, which is impermissible.

22. The applicant’s attempt to equate himself with said. Dilshad Ahmed is also legally untenable on the facts. The full and final settlement of said Dilshad Ahmed shows that he was an “Employee Code 50447024-Process Operator-Date of Appointment 22/01/2007-Last Working Day 20.03.2019,” and that the settlement was issued by Philip Morris (Pakistan) Limited itself. The accompanying release makes it clear that he was a direct employee of the company, whose engagement and termination were governed by the company’s own terms and the applicable labour laws. The applicant, on the other hand, has not produced any appointment letter, pay slip, or service record issued by Philip Morris (Pakistan) Limited. All his formal engagements

are with contractors, and his last contract with HRSG SSP explicitly disclaims any entitlement to notice or compensation upon expiry of HRSG's agreement with the client.

23. The applicant's reliance on an alleged oral assurance by the Factory Manager that he would be paid the package at a later stage is, at best, an assertion of a personal promise. Even if such a promise were proved, it would not ipso facto convert discretionary closure benefits into "wages" under the Act of 2015, nor would it alter the statutory definition of "employer" or the contractual privity between the applicant and HRSG SSP. The Authority under section 15 is not empowered to enforce alleged oral promises of ex gratia payments, particularly where the promise is attributed to an officer of a principal employer in respect of a person who, in law, is an employee of an independent contractor.

24. There is yet another dimension: limitation. Section 15(2) of the Act of 2015 prescribes that every application shall be presented within three years from the date on which the deduction was made, or the payment of wages was due. The applicant's claim is anchored in the closure of the factory on 04.03.2019 and the distribution of closure packages on 20.03.2019. He asserts that at that time, he was told his duty was essential and that he would be paid the package upon leaving or upon termination. Even if one were to accept this assertion, the latest point at which any alleged entitlement to the closure package could be said to have crystallised would be the date of closure and distribution of packages in March 2019. The application under Section 15 was filed in October 2023, more than 4 years after the relevant date. The applicant has not pleaded any sufficient cause for condonation of delay, nor has he shown that his claim falls within any exception for a continuing cause of action. The Authority's jurisdiction is thus barred by limitation insofar as it relates to any alleged entitlement arising out of the 2019 closure.

25. The applicant has attempted to bridge this temporal gap by linking the alleged promise to his eventual termination by HRSG SSP on 31.08.2023, contending that the package became payable only upon his termination. This argument is conceptually flawed. The closure package, as evidenced by the Dilshad Ahmed settlement, was a one-time scheme tied to the closure of the factory and the termination of direct employees at that time. It was not a standing contractual term incorporated into the service conditions of all persons who might, at some future date, cease to work at the factory. To treat it as such would be to rewrite the scheme ex post facto. The applicant's termination in 2023 by HRSG SSP, under a contract that expressly excluded any notice or compensation upon expiry of HRSG's agreement with the client, cannot revive or extend a closure scheme implemented in 2019 for a different category of employees.

26. The statutory materials placed on record further reinforce the limited remit of the Payment of Wages forum. The Rules, 2020, meticulously prescribe the forms, manner of presentation, hearing and execution of orders under Section 15. They consistently speak of "delayed wages," "amount illegally deducted," and "amount ordered to be paid" under the Act. The execution mechanism under Rule 19, through distress and sale of movable or immovable property, is likewise predicated on an order within the four corners of Section 15. There is no indication that the rule-making authority intended to convert the Payment of Wages Authority into a general labour court for all manner of employment-related claims.

27. The Sindh Industrial Relations Act, 2013, excerpts of which are also on record, provides the broader industrial relations framework, including the definition of "employer," "worker," "establishment," and the jurisdiction of Labour Courts and the Labour Appellate Tribunal. It is under that statute that issues of unfair labour practice, discrimination, sham contracting, and collective bargaining can be ventilated. The applicant has not invoked that statute; instead, he has chosen the Payment of Wages route, which is ill-

suited to the nature of his claim. The Court cannot, under the guise of benevolent interpretation, conflate distinct statutory regimes and confer on one forum the powers vested in another.

28. It is also significant that the applicant's own HRSG contract recognises the possibility of transfer, deputation or assignment to any client, associated firm or other concern and that his services are liable to be transferred anywhere in Pakistan. The contract is, in essence, a classic workforce outsourcing arrangement, in which HRSG SSP is the employer, and Philip Morris (Pakistan) Limited is the client. The amending agreement between Philip Morris and HRSG SSP, listing gardening services at Kotri, is a commercial contract between two corporate entities. The applicant is not a party to that contract; he is a beneficiary only to the extent that HRSG SSP employs him to discharge its obligations. To pierce this corporate veil and treat him as a direct employee of Philip Morris (Pakistan) Limited would require cogent evidence of sham or camouflage, which is neither pleaded with specificity nor proved on record.

29. The Court is not unmindful of the applicant's long association with the Kotri factory and the human dimension of his grievance. He appears to have served, in one capacity or another, at the same premises for over a decade, albeit through different contractors. The sense of being left out when others received substantial closure packages is understandable at a human level. However, courts of law are bound by statute and contract. Sympathy cannot be a substitute for jurisdiction, nor can equitable considerations override clear statutory limitations and contractual stipulations. Granting the relief sought would impose obligations on Philip Morris (Pakistan) Limited and HRSG SSP that neither the law nor the contracts impose.

30. In sum, after an exhaustive examination of the pleadings, the chain of employment contracts, the amending agreement between Philip Morris (Pakistan) Limited and HRSG SSP, the full and final settlement of Dilshad Ahmed and the relevant statutory provisions of the Act of 2025, Rules, 2020

and the SIRA, 2013, the following conclusions inexorably emerge: first, the applicant was, in law, an employee of successive contractors and lastly of HRSG SSP (Pvt.) Ltd. and not a direct employee of Philip Morris (Pakistan) Limited; second, his monthly wages under the HRSG contract were duly paid, and there is no substantiated allegation of deduction or delay in payment of those wages; third, the "package" claimed is, in its predominant components, a discretionary closure scheme extended by Philip Morris (Pakistan) Limited to its own direct employees in 2019 and does not constitute "wages" or statutory "dues" cognisable under section 15 of the Act of 2015; fourth, even if any fragment of the claim could be shoehorned into the definition of “wages,” the claim is hopelessly barred by limitation under Section 15(2); and fifth, the Payment of Wages Authority lacked jurisdiction ab initio to adjudicate the applicant’s claim for parity in closure benefits.

31. The inevitable corollary is that any order purporting to allow the applicant’s claim under the Act of 2015 or to direct the respondents to deposit or pay the claimed package would be ultra vires and without jurisdiction. The applicant, if so advised, may seek such remedies as may be available to him under the appropriate labour law fora, but the present proceedings under the Payment of Wages regime cannot be used as a vehicle to secure discretionary closure benefits or to recast the contractual and statutory architecture governing outsourced labour.

32. In view of the foregoing analysis, the impugned order dated 23.09.2024 is declared to have been passed without lawful authority and beyond the jurisdiction vested in the Authority under the Act of 2015. It is accordingly set aside, and all consequential execution proceedings are quashed. This order shall not preclude the applicant from pursuing any remedy available under the appropriate labour law framework, subject to all just legal exceptions. No order as to costs.

JUDGE

AHSAN K. ABRO