

IN THE HIGH COURT OF SINDH, KARACHI

Before:

*Mr. Justice Muhammad Saleem Jessar.*

*Mr. Justice Nisar Ahmed Bhanbhro.*

CPD NO 4670 OF 2024

National Accountability Bureau Karachi V. Javed Iqbal and Others

CPD NO 2161 OF 2024

National Accountability Bureau Karachi V. Iqbal Z Ahmed and Others

CPD NO 4771 OF 2024

National Accountability Bureau Karachi V. Nisar Ahmed Waggan & others

CPD NO 5466 OF 2024

National Accountability Bureau Karachi V. Syed Ali Raza and Others

CPD No 878 of 2025

National Accountability Bureau Karachi V. Rahim Bux & others

CPD No 879 of 2025

National Accountability Bureau Karachi V. Abdul Salam Mandhro & others

CPD No 5704 of 2024

National Accountability Bureau Karachi V. Javed Iqbal and Others

CPD No 2940 of 2024

National Accountability Bureau Karachi V. Haji Adam Khan Jokhio and Others

CPD No 5244 of 2024

National Accountability Bureau Karachi V. Javed Iqbal and Others

CPD No 6334 of 2024

National Accountability Bureau Karachi V. Qazi Abdul Wahab & others

CPD No 5245 of 2024

National Accountability Bureau Karachi V. Muhammad Siddiq Memon and Others

CPD No 5501 of 2024

National Accountability Bureau Karachi V. Iftikhar Qaimkhani and Others

CPD No 2160 of 2024

National Accountability Bureau Karachi V. Admiral Ahmed Hayat & others

CPD No 5363 of 2024

National Accountability Bureau Karachi V. Ghulam Hyder Jamali and Others

CPD No 5791 of 2024

National Accountability Bureau Karachi V. Asif Siddiqi and Others

CPD No 1781 of 2024  
Muhammad Asim Abdul Aziz & others V. National Accountability Bureau  
Karachi and Others

CPD No 1678 of 2024  
Owais Anwer & others V. State through Chairman National Accountability  
Bureau & others

CPD NO 5712 OF 2024  
Wamiq Muhammad Yousuf V. Chairman National Accountability Bureau  
& others

**For National Accountability Bureau in all Petitions**

Syed Manzoor Ali Shah and  
Ms. Hina Ashraf Awan  
Special Prosecutors Accountability

**For Accused/ Respondents**

Mr. Farooq H. Naek, Mr. Ubaidur Rehman, Mr. Munawar Ali Bhagat, Mr.  
Taimor Ali, Mr. M. Ammar, Mr. Shoukat Hayat, Ms. Amna Magsi, Mr.  
Ayan Mustafa Memon, Mr. Shahzeb Akhtar Khan, Mr. Ghulam Mustafa,  
Mr. Riaz Alam Khan, Mr. Zulfiqar Ali, Mr. Asad Ali Mangrio and Farooq  
Iftikhar Goraho Advocates.

Date of hearing: 29.04.2026 and 19.05.2026

Date of Judgment: 29.06.2026

**JUDGMENT**

**MUHAMMAD SALEEM JESSAR J.**- This common judgment will decide the  
fate of the captioned petitions, as they involve a common question of law  
and facts.

2. Controversy involved in all captioned petitions related to trial of  
cases by Accountability Courts, post amendments in "The National  
Accountability Ordinance 1999" (NAO). In all captioned petitions "NAB"  
investigated into the cases and filed references before Administrative Judge  
Accountability Courts Karachi. During trial of the references amendments  
through Amendment Act No XI of 2022 and Second Amendment Act No  
XVI 2022 were introduced in NAO, wherein the definition of offence  
relating to accountability and other amendments were made

retrospectively. The amendments' retrospective nature affected the cases pending trial, therefore, accused facing trial filed applications for return of the references to appropriate forum / trial court. The Accountability Courts passed orders on applications, aggrieved thereby NAB and accused have filed captioned petitions, challenging the orders passed thereon **"the impugned orders"**.

3. Before proceeding further it would be conducive to go through the amendments affecting the references pending trial.

A. **Retrospective Effect of Amendments:** The amendments in "NAO" through Amendment Act No XI of 2022 and Second Amendment Act No XVI 2022 were made retrospectively and applied to all the pending inquiries, investigations and trials which reads as; **"It shall be deemed to have taken effect on and from the commencement of the National Accountability Ordinance 1999 (XVIII of 1999"**

B. **Application of Amendments:** The provisions of NAO were made applicable to all persons including those who were in service of Pakistan, except the persons and transactions specified in sub section 2 of section 4 of the NAO. Section 4 reads that the Ordinance extends to the whole of Pakistan and shall apply to all persons, including those persons who are or have been in the service of Pakistan. The provisions of the Ordinance shall not be applicable to all matters pertaining to Federal, Provincial or Local taxation, other levies or imposts, including refunds, or loss of exchequer pertaining to taxation transactions or amounts duly covered by amnesty schemes of Government of Pakistan; decisions of Federal or Provincial Cabinet, their Committees or Sub-Committees, Council of Common Interests (CCI), National Economic Council (NEC), National Finance Commission (NFC), Executive Committee of the National Economic Council (ECNEC), Central Development Working Party (CDWP), Provincial Development Working Party (PDWP), Departmental Development Working Party (DDWP), Board of Directors of State Owned Enterprises (SOEs) and Board of Trustees/Directors of all Statutory Bodies, the State Bank of Pakistan and such other bodies except where the holder of the public office has received a monetary gain as a result of such decision; any person or entity who, or transaction in relation thereto, which are not directly or indirectly connected with the holder of a public office except offences falling under clauses (ix), (x) and (xi) of sub-section (a) of section 9; procedural lapses in performance of any public or governmental work or function, project or scheme, unless there is evidence to prove that a holder of public office or any other person acting on his behalf has been conferred or has received any monetary or other material benefit from that particular public or governmental work or function, whether directly or indirectly on account of such procedural lapses, which the said recipient was otherwise not entitled to receive; a decision taken, an advice, report or opinion rendered or given by a public office holder or any other person in the course of his duty, unless there is sufficient evidence to show that the holder of public office or any other person acting on his behalf received or gained any

monetary or other material benefit, from that decision, advice, report or opinion, whether directly or indirectly, which the said recipient was otherwise not entitled to receive; all matters, which have been decided by, or fall within the jurisdiction of a regulatory body established under a Federal or Provincial law ; and all matters where the funds, property or interest not involving or belonging to the appropriate government, except for the offences under clauses (ix), (x) or (xi) of sub-section (a) of section 9. Upon the National Accountability (Amendment) Act, 2022 (XI of 2022), coming into force, all pending inquiries, investigations, trials or proceedings under this Ordinance, relating to persons or transactions mentioned in sub-section (2), shall stand transferred to the concerned authorities, departments and courts under the respective laws. Upon commencement of the National Accountability (Amendment) Act, 2022 (XI of 2022) and the National Accountability (Second Amendment) Act, 2022 (XVI of 2022), all pending inquiries, required to be transferred under sub-section (3), shall be examined by the Chairman. If the Chairman is satisfied that no case is made out against an accused, the inquiry shall be closed after recording reasons and where the Chairman is of the opinion that prima facie case is made out against an accused under any other law for the time being in force, he shall refer the matter to the relevant agency, authority or department, as the case may be; all investigations, required to be transferred under sub-section (3), shall be examined by the Chairman. If the Chairman is satisfied that no case is made out against an accused and the investigation may be closed, he shall refer the matter to the Court for approval and for the release of the accused, if in custody. Where the Chairman is of the opinion that prima facie, case is made out against an accused under any other law for the time being in force, he shall refer the matter to the relevant agency, authority or department, as the case may be; the agency, authority or department, to which inquiry or investigation is transferred under clauses (a) and (b), may proceed with such inquiry or, as the case may be, investigation in accordance with the applicable laws, from the stage at which it was pending immediately before such transfer; where the Court seized with a case is of the opinion that it is not triable by that Court under this Ordinance, the Court shall, after examination with assistance of the National Accountability Bureau, refer it to the appropriate court, tribunal, forum, agency, authority or department, as the case may be, for exercise of jurisdiction in accordance with the applicable law; upon transfer under clause (d), the court, tribunal or forum of competent jurisdiction may proceed with the case from the stage at which it was pending in the Court and shall try and decide the same under the law regulating its jurisdiction and procedure; and all final order, decisions or judgments passed by the Court before the commencement of the National Accountability (Amendment) Act, 2022 (XI of 2022), the National Accountability (Second Amendment) Act, 2022(XVI of 2022) and the National Accountability (Amendment) Act, 2023 ( of 2023), shall remain in force and operative unless reversed, notwithstanding anything contained in sub-section (2) of section 1 each of the National Accountability (Amendment) Act, 2022 (XI of 2022), the National Accountability (Second Amendment) Act, 2022 (XVI of 2022) and the National Accountability (Amendment) Act, 2023 ( of 2023). The court, tribunal, forum, agency, authority or department may, after

receipt of the case, re-examine any witness or examine a new witness, in accordance with their jurisdiction under the laws for the time being in force. Upon commencement of the National Accountability (Amendment) Act, 2022 (XI of 2022), the National Accountability (Second Amendment) Act, 2022 (XVI of 2022) and the National Accountability (Amendment) Act, 2023 ( of 2023). All pending inquiries, investigations, trials, appeals and proceeding relating to matters not falling within the definition of offence under clause (o) of section 5 shall be transferred to the concerned agencies, authorities, departments, courts, tribunals or forums having jurisdiction under the respective laws; and the provisions of clauses (a) to (f) of sub-section (4) shall mutatis mutandis apply to the transfer of all matters under clause (a).

C. **Definition of Offence:** The offence under the “NAO” was subject to a corruption and corrupt practices amounting to Rs 500 Million, earlier no such limit was prescribed, however, as per NAB Standard Operative Procedure (SOP) corruption and corrupt practices of Rs 100 Million fell within the cognizance by NAB prior to amendment. Section 5(o) defines the “**Offence**” means the offences of corruption and corrupt practices and other offences as defined in this Ordinance 1 [of the value not less than five hundred million rupees, which shall be adjusted for each financial year starting from the 1st day of July, 2022, based on inflation index published by the Pakistan Bureau of Statistics and includes the offences specified in the Schedule to this Ordinance; and section 5(s) defines the “**Public at Large**” means at least one hundred persons.

D. **Amendment in Section 9:** Amendments in section 9 of NAO also affected the pending trials, inquiries, and investigations, wherein introduction of subsection a(vi) benefited the accused in the cases where element of personal gains was lacking. Amended section 9 reads as under:

*9. Corruption and corrupt practices.—(a) A holder of a public office, or any other person, is said to commit or to have committed the offence of corruption and corrupt practices –*

*(i) if he accepts or obtains from any person or offers any gratification directly or indirectly, other than legal remuneration, as a motive or reward such as is specified in section 161 of the Pakistan Penal Code (Act XLV of 1860) for doing or forbearing to do any official act, or for showing or for bearing to show, in the exercise of his official functions, favour or disfavour to any person, or for rendering or attempting to render any service or disservice to any person; or*

*(ii) if he accepts or obtains or offers any valuable thing without consideration, or for a consideration which he knows to be inadequate, from any person whom he knows to have been, or likely to be, concerned in any proceeding or business transacted or about to be transacted by him, or having any connection with his official functions or from any person whom he knows to be interested in or related to the person so concerned; or*

*(iii) if he dishonestly or fraudulently mis-appropriates or otherwise converts for his own use, or for the use of any other person, any property entrusted to him, or under his control, or willfully allows any other person so to do; or*

*(iv) if he by corrupt, dishonest, or illegal means, obtains or, seeks to obtain for himself, or for his spouse or dependents or any other person, any property, valuable things or pecuniary advantage; or*

*(v) if he or any of his dependents or other Benamidars, through corrupt and dishonest means, owns, possesses or acquires rights or*

title in assets substantially disproportionate to his known sources of income which he can not reasonably account for.

**Explanation I.** — The valuation of immovable property shall be reckoned on the date of purchase either according to the actual price shown in the relevant title documents or the applicable rates prescribed by District Collector or the Federal Board of Revenue whichever is higher. No evidence contrary to the later shall be admissible.

**Explanation II.** — For the purpose of calculation of movable assets, the sum total of credit entries of bank account shall not be treated as an asset. Bank balance of an account on the date of initiation of inquiry may be treated as a movable asset. A banking transaction shall not be treated as an asset unless there is evidence of creation of corresponding asset through that transaction.

(vi) if he intentionally misuses his authority by disregarding law so as to gain any monetary benefit or favour for himself or any other person related to him or on his behalf.

**Explanation I.** — That an act done in good faith and in discharge of duties and performance of official function shall not constitute an offence under this clause.

**Explanation II.** — That nothing shall be an offence of misuse of authority unless it is proved through material evidence that the holder of public office has gained any monetary benefit or asset from the person in whose favour the act of misuse of authority has been rendered.

**Explanation III.** — That the authority of the holder of a public office shall be clearly specified as per the applicable Government rules and regulations.

(vii) Omitted;

(viii) if he commits an offence of willful default; or

(ix) if he commits the offence of cheating as defined in section 415 of the Pakistan Penal Code, 1860 (Act XLV of 1860) and thereby dishonestly induces members of the public at large to deliver any property including money or valuable security to any person:

Provided that nothing shall be an offence under clause (ix) unless it is established that there was an intention of cheating at the time of initiation of a transaction.

**Explanation.** — The civil and commercial disputes between parties shall not be triable under the provisions of this Ordinance.

**Illustration I:** A runs a Ponzi scheme and gives profit to its investors with intent to allure public. A is said to have committed cheating.

**Illustration II:** A receives investments in a lawful business and continued to pay agreed profits to the investors. Later the business runs into losses and a default on his obligations. A has not committed cheating.

(x) if he commits the offence of criminal breach of trust as defined in section 405 of the Pakistan Penal Code, 1860 (Act XLV of 1860) with regard to any property including money or valuable security entrusted to him by members of the public at large;

(xi) if he, in his capacity as a banker, merchant, factor, broker, attorney or agent, commits criminal breach of trust as provided in section 409 of the Pakistan Penal Code, 1860 (Act XLV of 1860) in respect of property entrusted to him or over which he has dominion; and

*(xii) if he aids, assists, abets, attempts or acts in conspiracy with a person or a holder of public office accused of an offence as provided in clauses (i) to (xi).*

*(b) A Court established under this Ordinance and the High Court having the jurisdiction in the area shall have the power to grant bail or order release of the accused under sections 439, 496, 497 and 498 of the Code.*

*(c) If after completing the investigation of an offence against a holder of public office or any other person, the Chairman NAB is satisfied that no prima facie case is made out against him and the case may be closed, the Chairman NAB shall refer the matter to a Court for approval and for the release of the accused, if in custody.*

*(d) The closure of an inquiry or investigation shall be communicated to the accused and such inquiry and investigation shall not be reopened without prior permission of the Court.*

4. There are two sets of Petitions before us, one set of petition has been filed by NAB, challenging thereby, the order passed by Accountability Court, through which the applications filed by accused were allowed and references pending in Court were directed to be transferred to Anti Corruption Court Provincial / Federal, Ordinary Court, FIA etc., for the reasons of want of pecuniary limits defined under section 5(o), monetary gains defined under section 9(a)(vi). The other set of Petitions has been filed by accused facing trial, whereby they have challenged the order passed by Accountability Courts declining the request to transfer the cases to any other forum or court. It will be conducive to go through the facts of the petitions separately.

5. In **CPD NO 4670 OF 2024** (National Accountability Bureau Karachi V. Javed Iqbal and Others), that arises out of reference No 05 of 2021 (Re The State V. Javeed Iqbal and others), Learned Accountability Court vide its order dated 26.06.2024 allowed the application filed by the accused and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused persons defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused Javed Iqbal owner of M/s Ghani Builders in connivance with officials of Revenue Department were involved in usurping 129-34 acres of the precious Government land in Deh Thoming, Okewari, Dozan, Songal, Ghujro, Safooran and Mehran by forged and bogus documents causing loss of Rs 1.547 Billion to National Exchequer.

6. In **CPD NO 2161 OF 2024** (National Accountability Bureau Karachi V. Iqbal Z Ahmed and Others), that arises out of Reference No 01 of 2024

(Re The State V. Iqbal Z. Ahmed and others) Learned Accountability Court No IV Karachi vide its order dated 03.02.2024 allowed the application filed by the accused and referred the reference to chairman NAB for its presentation before the concerned Court / forum as provided under the law as the accused persons facing reference were not the holders of public office. The pith and substance of the allegations under reference was that accused Iqbal Z. Ahmed and others were involved in illicit sale of and purchase of LPG & NGL and caused loss of Rs 22 Billion to national exchequer and they were also involved in money laundering an offence punishable under AMLA 2010.

7. In **CPD NO 5466 OF 2024** (National Accountability Bureau Karachi V. Syed Ali Raza and Others), that arises out of Reference No 09 of 2019 (Re The State V. Syed Ali Raza and others) Learned Accountability Court No 1 Karachi vide its order dated 27.04.2024 allowed the application filed by the accused and directed the reference to be transferred to Anti Corruption Court Central for want of evidence of monetary gain against the accused persons defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused in connivance with each other committed offence of misuse of authority in acquisition of core Banking Application and caused loss of US \$ 27.9 Million to National Exchequer.

8. In **CPD No 878 of 2025** (National Accountability Bureau Karachi V. Rahim Bux & others), that arises out of Reference No 07 of 2020 (Re The State V. Rahim Bux and others) Learned Accountability Court No 1 Karachi vide its order dated 09.07.2024 allowed the application filed by the accused and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused persons defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused in connivance with each other illegally managed an entry in favor of accused Rahim Bux for the land belonging to Ahsanabad Cooperative Housing Society thus caused a loss of Rs 600 Million to the said Cooperative Society.

9. In **CPD No 879 of 2025** (National Accountability Bureau Karachi V. Abdul Salam Mandhro & others), that arises out of Reference No 20 of 2019 (Re The State V. Abdul Salam Mandhro and others), Learned Accountability Court No 1 Karachi vide its order dated 18.11.2024 allowed

the application filed by the accused and directed the reference to be transferred to Anti Corruption Court for want of FBR value of the property which was less than PKR 500 Million.

10. In **CPD No 5047 of 2024** (National Accountability Bureau Karachi V. Javed Iqbal and Others), that arises out of Reference No 01 of 2019 (Re The State V. Javeed Iqbal and others) Learned Accountability Court No 1 Karachi vide its order dated 19.07.2024 allowed the application filed by the accused and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused persons defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused Javed Iqbal owner of M/s Ghani Builders in connivance with officials of Revenue Department were involved in usurping 29 acres of the precious Government land in Deh Songal, Sectors 31, 32, 24-A of Scheme 33 by forged and bogus documents causing loss of Rs 2.5 Billion to National Exchequer.

11. In **CPD No 2940 of 2024** (National Accountability Bureau Karachi V. Haji Adam Khan Jokhio and Others) that arises out of Reference No 07 of 2021 (Re The State V. Adam Jokhio and others), Learned Accountability Court No IV Karachi vide its order dated 29.03.2024 allowed the application filed by the accused and directed the reference to be transferred to Learned District & Sessions Judge Malir. The pith and substance of the allegations under reference was that accused Haji Adam Jokhio initiated a project V.z Gulistan e Dozan but did not transfer the leases in favor allottees.

12. In **CPD No 5244 of 2024** (National Accountability Bureau Karachi V. Javed Iqbal and Others), that arises out of Reference No 10 of 2019 (Re The State V. Javeed Iqbal and others) Learned Accountability Court No II Karachi vide its order dated 19.07.2024 allowed the application filed by the accused and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused persons defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused Javed Iqbal got transferred 19-20 acres of land of Deh Thoming through fake entry number 3 dated 17.06.1992 and launched a project Fatima Town which was later sold out to Ruffi Builders who launched another scheme Ruffi Pearl City and caused loss of Rs 1950

Million to National Exchequer.

13. In **CPD No 6334 of 2024** (National Accountability Bureau Karachi V. Qazi Abdul Wahab & others), that arises out of Reference No 21 of 2020 (Re The State V. Qazi Abdul Wahab and others) Learned Accountability Court No 1 Karachi vide its order dated 24.09.2024 allowed the application filed by the accused and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused persons defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused Qazi Abdul Wahab & others purchased medicines in violation of SPPRA Rules and caused loss of Rs 679.913 Million to National Exchequer.

14. In **CPD No 5245 of 2024** (National Accountability Bureau Karachi V. Muhammad Siddiq Memon and Others), that arises out of Reference No 08 of 2018 (Re The State V. Muhammad Siddiq Memon and others) Learned Accountability Court No II Karachi vide order dated 08.08.2024 allowed the application filed by the accused and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused persons defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused Muhammad Siddiq & others in connivance with each other regularized 6 acres of Government land in favor of accused Muhammad Ayub on the basis of forged and fake documents and caused loss of Rs 551.76 Million to National Exchequer.

15. In **CPD No 5501 of 2024** (National Accountability Bureau Karachi V. Iftikhar Qaimkhani and Others), that arises out of Reference No 12 of 2019 (Re The State V. Iftikhar Qaimkhani and others) Learned Accountability Court No 1 Karachi vide its order dated 26.08.2024 allowed the application filed by the accused persons and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused Iftikhar Qaimkhani and others in connivance with each other were involved in transfer, amalgamation and allotment of plots and caused loss of Rs 2.543 Billion to National Exchequer.

16. In **CPD No 2160 of 2024** (National Accountability Bureau Karachi V. Admiral Ahmed Hayat & others), that arises out of Reference No 03 of 2021

(Re The State V. Ahmed Hayat and others), Learned Accountability Court No IV Karachi vide its order dated 28.02.2024 allowed the application filed by the accused and directed the reference to be transferred to Chairman for presenting it before FIA as accused being employee of KPT was not a public servant. The pith and substance of the allegations under reference was that accused Ahmed Hayat extended undue favor to accused M/S KICT by misusing his official capacity and caused loss of Rs 21.45 Billion to National Exchequer.

17. In **CPD No 5363 of 2024** (National Accountability Bureau Karachi V. Ghulam Hyder Jamali and Others) that arises out of Reference No 11 of 2017 (Re The State V. Ghulam Hyder Jamali & others), Learned Accountability Court No 1 Karachi vide its order dated 30.07.2024 allowed the application filed by the accused and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused in connivance with each other made illegal appointment in SRP Base Hyderabad which caused loss of Rs 504,661,664 to National Exchequer.

18. In **CPD No 5791 of 2024** (National Accountability Bureau Karachi V. Asif Siddiqi and Others), that arises out of Reference No 19 of 2015 (Re The State V. Javeed Iqbal and others) Learned Accountability Court No II Karachi vide its order dated 10.07.2024 allowed the application filed by the accused and directed the reference to be transferred to Security & Exchange Commission of Pakistan for want of pecuniary limits.

19. In **CPD No 1781 of 2024** (Muhammad Asim Abdul Aziz & others V. National Accountability Bureau Karachi and Others), that arises out of Reference No 07 of 2021 (Re The State V. Haji Adam Jokhio) Learned Accountability Court No IV Karachi vide its order dated 29.03.2024 allowed the application filed by the accused and directed the reference to be transferred to the Learned District & Sessions Judge Malir as it was a case of cheating public at large but no Public Office Holder was arrayed as an accused in the case.

20. In **CPD No 1678 of 2024** (Owais Anwer and others V. National Accountability Bureau Karachi and Others), that arises out of Reference No

07 of 2021 (Re The State V. Haji Adam Jokhio) Learned Accountability Court No IV Karachi vide its order dated 29.03.2024 allowed the application filed by the accused and directed the reference to be transferred to the Learned District & Sessions Judge Malir as it was a case of cheating public at large but no Public Office Holder was arrayed as an accused in the case.

21. In **CPD No 5712 of 2024** (Wamiq Muhammad Yousuf and others V. National Accountability Bureau Karachi and Others), that arises out of Reference No 04 of 2018 (Re The State V. Wamiq Muhammad Yousuf) Learned Accountability Court No I Karachi vide its order dated 10.09.2024 dismissed the application filed by the accused and directed the reference to be tried by Accountability Court, as the accused were involved in illegal trade activities in Pakistan Stock Exchange and committed an offence of cheating the public at large about 101 affectees and caused gains of Rs 535 Million.

22. Learned Special Prosecutor NAB contended that Learned Trial Court has transferred the references to Special Courts Anti Corruption without application of judicious mind. He further contended that National Exchequer suffered huge loss due to illegal and unlawful acts of the accused involved in the reference and question of gains or otherwise was a matter of evidence, which ought to have been recorded by Accountability Court. He contended that Learned Trial Court has committed material illegality while passing order on application under section 4 of NAO, therefore, the impugned orders are not sustainable under the law, hence may be set aside.

23. Mr. Ubaid ur Rehman Learned Counsel for accused Ghulam Hyder Jamali in CPD 5363 of 2024 contended that Learned Trial Court has passed the impugned orders pursuant to amendments in NAO, which applied to the pending trials too. He contended sub section 4(d) and 4( e) of NAO lay down a procedure for transfer of cases to the relevant forums/ courts and their trials and there is no ambiguity under the law. He therefore prayed to dismiss the petitions.

24. Mr. Farooq H. Naek Learned Senior Counsel also supported the impugned orders and contended that in most of the petitions, the prosecutor has rendered "No Objection" for the transfer of cases. He contended that impugned orders were final in nature, therefore, writ

petition was not maintainable under the law. Other learned Counsel adopted the arguments of Mr. Naek and prayed for dismissal of the petitions.

25. Heard arguments and perused the material made available before us on record.

26. The instant petitions have been filed by NAB and accused facing trial in references before Accountability Courts challenging the orders passed on application under section 4 seeking the transfer of cases from Accountability Courts to other forums / Courts. For the transfer of cases from Accountability Court to any other forum Section 4(4)(d) and 4(4)(e) of NAO being relevant provisions are reproduced below:

- 4. Application. – (1) This Ordinance extends to the whole of Pakistan and shall apply to all persons, including those persons who are or have been in the service of Pakistan, except persons and transactions specified in sub-section (2)*
- (2) .....*
- (3) .....*
- (4) Upon commencement of the National Accountability (Amendment) Act, 2022 (XI of 2022) and the National Accountability (Second Amendment) Act, 2022 (XVI of 2022),*
  - (a) .....*
  - (b) .....*
  - (c) .....*
  - (d) where the Court seized with a case is of the opinion that it is not triable by that Court under this Ordinance, the Court shall, after examination with assistance of the National Accountability Bureau, refer it to the appropriate court, tribunal, forum, agency, authority or department, as the case may be, for exercise of jurisdiction in accordance with the applicable law;*
  - (e) upon transfer under clause (d), the court, tribunal or forum of competent jurisdiction may proceed with the case from the stage at which it was pending in the Court and shall try and decide the same under the law regulating its jurisdiction and procedure; and*
  - (f) .....*

27. From perusal of above provisions of law, it is crystal clear that if the Accountability Court is of the opinion that the case is not triable by that Court under the provisions of NAO, the Court shall, after examination with assistance of the NAB, refer it to the appropriate court, tribunal, forum, agency, authority or department, as the case may be, for exercise of jurisdiction in accordance with the applicable law; and upon transfer of the case, the court, tribunal or forum of competent jurisdiction may proceed with the case from the stage at which it was pending in the Court and shall

try and decide the same under the law regulating its jurisdiction and procedure. The use of word “may” in sub section 4(e ) leaves it at the discretion of the Transferee Court either to try the case afresh or from the same stage it was received from Accountability Court.

28. In CPD NO 4670 OF 2024 (National Accountability Bureau Karachi V. Javed Iqbal and Others), in CPD NO 4771 OF 2024 (National Accountability Bureau Karachi V. Nisar Ahmed Waggan & others), in CPD No 878 of 2025 (National Accountability Bureau Karachi V. Rahim Bux & others), in CPD No 5047 of 2024 (National Accountability Bureau Karachi V. Javed Iqbal and Others), in CPD No 5244 of 2024 (National Accountability Bureau Karachi V. Javed Iqbal and Others), in CPD No 5245 of 2024 (National Accountability Bureau Karachi V. Muhammad Siddiq Memon and Others), in CPD No 5501 of 2024 (National Accountability Bureau Karachi V. Iftikhar Qaimkhani and Others), allowed the application filed by the accused and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gains against the accused defined under section 9(a)(vi). The accusation contained under reference was that the private persons in connivance with officials of Revenue Department were involved in usurping of the precious Government land in different areas of Karachi by forged and bogus documents and caused huge loss to National Exchequer and amount of loss fell within the definition of offence envisaged under section 5(o) of NAO. Learned Accountability Court concluded that since there was no evidence of monetary gains defined under section 9(a)(vi), therefore case was not triable by accountability court. Section 9(a)(vi) reads as under:

*9 (a) (vi) if he intentionally misuses his authority by disregarding law so as to gain any monetary benefit or favour for himself or any other person related to him or on his behalf.*

***Explanation I.**— That an act done in good faith and in discharge of duties and performance of official function shall not constitute an offence under this clause.*

***Explanation II.**— That nothing shall be an offence of misuse of authority unless it is proved through material evidence that the holder of public office has gained any monetary benefit or asset from the person in whose favour the act of misuse of authority has been rendered.*

***Explanation III.**— That the authority of the holder of a public office shall be clearly specified as per the applicable Government rules and regulations.*

29. Learned Trial Court has given the benefit of sub section a(vi) of section 9 to the accused without rendering its findings as to how said

provisions applied to the cases, where the question of transfer of government lands to private persons through forgery was involved. Since the officers of Revenue Department are custodian of record of rights of immovable property that included both public and private, therefore, they are required to maintain record of rights free from any suspicions. In the case of public property (government land) the Revenue Officers are entrusted the custody of Government land to look-after and preserve it. In case of any illegal occupation over the government lands, the Revenue Officers are burdened to remove that illegal occupation by invoking the provisions of "the Sindh Public Property Removal of Encroachment Act 2010". The revenue officials are trustees of public property and in case they fraudulently settle the accounts with private persons and transfer the government lands in favor of any entity through forgery, they commit an offence of criminal breach of trust punishable under section 409 of Pakistan Penal Code, and an offence defined under Section 9(a)(iii) of NAO. Before proceeding further it would be conducive to reproduce section 9 (a)(iii) for the sake of convenience:

*9 (a) (iii) if he dishonestly or fraudulently mis-appropriates or otherwise converts for his own use, or for the use of any other person, any property entrusted to him, or under his control, or willfully allows any other person so to do; or*

30. From perusal of the above provisions of law, it is crystal clear that an offence is committed if a person holding public office he dishonestly or fraudulently mis-appropriates or otherwise converts for his own use, or for the use of any other person, any property entrusted to him, or under his control, or willfully allows any other person so to do. Therefore, in the cases of fraudulent transfer of public property, an offence independent of monetary gains would be constituted.

31. Under the provisions of the Sindh Land Revenue Act, 1967, there are different classes of Revenue Officers, that include Commissioner, Collector and Mukhtiarkar etc. Under Revenue Laws Mukhtiarkar plays a vital role in maintaining record of rights and preserving government lands. The record of rights for lands is prepared at Deh Level which includes statements showing, so far as may be practicable, the persons who are land-owners, tenants or who are entitled to receive any of the rents, profits or produce of the dehs or to occupy land therein; the nature and extent of the interests of those persons, and the conditions and liabilities attaching thereto; and, the rent, land-revenue,

rates, cesses or other payments, due from and to each of those persons and to Government; map of the deh; and such other documents as the Board of Revenue may, with the previous approval of Government, prescribe. Through a recent amendment by Provincial Assembly of Sindh provisions for statements in the form of electronic documents recorded through an automated information system and declared by the Board of Revenue through a notification to be computerized record of rights of a Deh has been incorporated under Sindh Land Revenue Act 1967.

32. Section 42 of the Sindh Land Revenue Act, envisaged a procedure for making records by Board of Revenue, that provides for establishment of Cell in Mukhtiarkar Office and preparation of record of rights. Mukhtiarkar or any other Revenue Officer when posted in a Deh, Taluka, District and Division is entrusted with a duty to protect the public property (government land). if he intentionally mutates the public property in favor of a person who otherwise is not the rightful owner, the said officer becomes guilty of an offence defined under section 9(a)(iii) of NAO irrespective of the fact that during investigation any evidence as to personal gains could be collected or not. It is a routine practice, now a days, that people retain properties through Benamidars, therefore it becomes quote difficult for the investigation officers to collect the evidence of personal gains defined and explained under section 9(a)(vi) of NAO. Section 42 of the Sindh Land Revenue Act, 1967 lays down procedure for making revenue records, any deviation from the laid down down procedure will make the delinquent official liable for prosecution of corruption and corrupt practices and subject to the value of government land, and if it is within threshold of 500 Million Rupees then NAO will apply in other cases Anti Corruption Laws will be in the field. For the sake of convenience section 42 of the Sindh Land Revenue Act 1967 is reproduced below:

**42. Procedure for making records.-**

(1) *The Board of Revenue may, for exclusively doing the work connected with the maintenance of the record of rights and register of mutation of such rights, create, a cell in the office of Mukhtiarkar, consisting of such officials as may be determined by it.*

(2) *The record of rights and the registration of mutations shall be in three sets, one each with the cell, the office of the union council or the council concerned, constituted under the Sindh Local Government Ordinance, 1979 and the Tapedar.*

(3) Where a person has acquired any right or interest in a holding otherwise than by easement or charge not amounting to mortgage within the meaning of section 100 of the Transfer of Property Act, 1882, he shall, orally or in writing; inform the Mukhtiarkar or such other officer as may be appointed by the Board of Revenue, hereinafter called as authorized officer of such acquisition within three months thereof;

*Provided that where the person acquiring the right is a minor or is otherwise disabled to give such information, his guardian or other person having charge of his property shall give the information:*

*Provided further that it shall not be necessary to give the information if the right or interest has been acquired by a registered document in which case it shall be the duty of the Sub-Registrar concerned to inform the Mukhtiarkar or the authorized officer, within three months of the registration of the document.*

*Explanation.- A person in whose favour a mortgage is discharged or extinguished, or lease determined, acquires a right within the meaning of this sub-section.*

(4) Where the information under sub-section (3) has been made orally, the Mukhtiarkar or the authorized officer shall reduce it to writing and obtain the signature or thumb impression of the person making the information.

(5) The Mukhtiarkar or the authorized officer shall certify that the information required by sub-section (3) has been made and shall furnish such certificate to the person making it.

(6) The Mukhtiarkar or the authorized officer shall forward the information received by him under sub-section (3) to the incharge of the cell, if any, in case the Mukhtiarkar or the authorized officer is not himself the incharge, and the incharge shall, on receipt of such information or when he is otherwise satisfied that any acquisition of any right or interest in any holding has taken place, enter such acquisition in the register of mutation.

(7) The incharge of the cell or the Mukhtiarkar where there is no cell after making entry under sub-section (6) shall.-

(a) affix a copy of the entry on the Notice Board of the Taluka Office.

(b) forward a copy of the entry to the Tapedar concerned for affixing it at a conspicuous place in Tapedar's Dero;

(c) intimate, by notice in writing, to all such persons who appear or are believed to be interested in the mutation.

(8) Any person aggrieved by the entry made under subsection (6) may file objections against such entry with the incharge of the cell or with the Mukhtiarkar where there is no cell within fifteen days of the service of the notice under sub-section (7).

(9) The objections, if any, received under sub-section (8) shall be entered in a separate register, hereinafter to be called the register of disputed cases.

(10) The objections entered in the register of disputed cases shall be disposed by the Mukhtiarkar or such other officer authorized by the Board of Revenue in this behalf in open katcheri to be held in the concerned tapa and all parties interested in the objections shall be given a notice of not less than a week regarding

*the date and place of the katcheri and shall be given reasonable opportunity of being heard in the said katcheri and the orders made with regard to disposal of the objections shall be entered in the register of mutation.*

*(11) The entries made in the register of mutation shall, after they have been certified by the Mukhtiarkar, be transferred to the record of rights in such manner as may be laid down by the Board of Revenue.*

*(12) The incharge of the cell or the Mukhtiarkar where there is no cell shall, after the expiry of the period for filing objections, if no objections are filed, or within ten days of the order under sub-section (10) make the necessary corrections in the copy of the record of rights in his custody and direct in writing the supervising Tapedar to have the similar corrections made in the copies of the record of rights in the custody of the council concerned and the Tapedar within fifteen days of the receipt of the directions.*

*(13) The corrections under sub-rule (12) shall be attested.-*

*(i) by the Mukhtiarkar if the correction is made by the incharge of the cell;*

*(ii) by a Revenue Officer not below the rank of Assistant Mukhtiarkar in other cases.*

*14) The corrections in the computerized record of rights, shall be attested by the Assistant Collector of the first grade appointed for that specific purpose at the service center.*

33. In all the cases referred herein above the revenue officials in connivance with private accused persons transferred government lands in their favor and recorded entries in the record of rights in favor of private accused in violation of Section 42 of Sindh Land Revenue Act, which caused loss to national exchequer over and above 500 Million Rupees falling within the definition of offence enshrined under section 5(o) of NAO and triable by Accountability Court. The absence of evidence of personal gains was immaterial as the officials were charged with an offence of criminal breach of trust in collusion with private persons falling under the limb of definition of section 9(a)(iii), as such this was not a case of misuse of authority wherein evidence of monetary gains was mandatory to try a person. The criminal breach of trust has been defined under section 405 PPC, that reads as under:

*405. Criminal breach of trust.---Whoever, being in any manner entrusted with property, or with any dominion over property, dishonestly misappropriates or converts to his own use that property, or dishonestly uses or disposes of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged, or of any legal contract, express or implied, which he has made touching the discharge of such trust, or willfully suffers any other person so to do, commits "criminal breach of trust".*

34. From perusal of above provisions, it is clear that an essential element for making out and establishing a case of criminal breach of trust is the entrustment of property or money or with any dominion over property, which is dishonestly misappropriated or dishonestly used or disposed in violation of any direction prescribed by law or the mode in which such trust was to be discharged or in the context any contract etc. In the case of a revenue officer he is entrusted with the public property to safeguard the public interest, any thing which is done contrary to law, shall constitute an offence of criminal breach of trust.

35. In **CPD NO 5466 OF 2024** (National Accountability Bureau Karachi V. Syed Ali Raza and Others), outcome of Reference No 09 of 2019 (Re The State V. Syed Ali Raza and others) accused were awarded benefit of section 9(a)(vi). The pith and substance of the allegations under reference was that accused in connivance with each other committed offence of misuse of authority in acquisition of core Banking Application and caused loss of US \$ 27.9 Million to National Exchequer. In the present case too accused were guilty of criminal breach of trust an offence punishable under section 9(a)(iii) of NAO, therefore, absence of personal monetary gains was not material.

36. In **CPD No 879 of 2025** (National Accountability Bureau Karachi V. Abdul Salam Mandhro & others), that arises out of Reference No 20 of 2019 (Re The State V. Abdul Salam Mandhro and others), the case was rightly transferred to Anti Corruption Court for want of FBR value of the property being less than PKR 500 Million. This case did not fall under the definition of offence defined under section 5(o), hence not triable by Accountability Court.

37. In **CPD No 2940 of 2024** (National Accountability Bureau Karachi V. Haji Adam Khan Jokhio and Others), in **CPD No 1781 of 2024** (Muhammad Asim Abdul Aziz & others V. National Accountability Bureau Karachi and Others) In **CPD No 1678 of 2024** (Owais Anwer and others V. National Accountability Bureau Karachi and Others) that arises out of Reference No 07 of 2021 (Re The State V. Adam Jokhio and others), Learned Accountability Court No IV Karachi vide order dated 29.03.2024 allowed the application filed by the accused therein and directed the reference to be transferred to Learned District & Sessions Judge Malir. The pith and

substance of the allegations under reference was that accused Haji Adam Jokhio initiated a project V.z Gulistan e Dozan but did not transfer the leases in favor allottees. It was a case of cheating public at large but no Public Office Holder was arrayed as an accused in the case. In the reference, the number of affectees has not been shown, this was a fit case ought to have been examined by NAB and thereafter an order should have been passed by Learned Trial Court.

38. In **CPD No 6334 of 2024** (National Accountability Bureau Karachi V. Qazi Abdul Wahab & others), that arises out of Reference No 21 of 2020 (Re The State V. Qazi Abdul Wahab and others) Learned Accountability Court No 1 Karachi vide order dated 24.09.2024 allowed the application filed by the accused persons and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused defined under section 9(a)(vi). There is ample evidence on record that accused not only violated the SPPRA Rules but benefited from the purchase of medicines through his kith and kin and caused loss of Rs 679.913 Million to National Exchequer. The accused were guilty of an offence punishable under section 9(a)(iii)(vi) and triable by Accountability Court.

39. In **CPD No 2160 of 2024** (National Accountability Bureau Karachi V. Admiral Ahmed Hayat & others), Learned Accountability Court held that accused being employee of Karachi Port Trust was not a public servant. Accused Ahmed Hayat was alleged to have extended undue favor to accused M/S KICT and caused loss of Rs 21.45 Billion to National Exchequer. Per provisions of THE KARACH PORT TRUST ACT, 1886, the services of employees were governed under the provisions of Civil Servants Act, 1973 and trustees, officers and servants of KPT were public servants defined under section 21 PPC and trustees were liable for breach of trust. For the sake of convenience section 79 B, 84A, 85 and 86 and 84A of KPT Act, 1886 are reproduced below:

*79B. Application of Civil Servants Act, 1973 (LXXI of 1973), etc. Notwithstanding anything hereinbefore contained or any law for the time being in force or in the terms and conditions of service, where in any case or matter not specifically provided in this Act, the provisions of the Civil Servants Act, 1973 (LXXI of 1973), or the rules made thereunder shall as far as may be apply to the officers of the Port*

*84A. Declaration of trustees, officers and servants of the Board as public servants – All trustees, and all officers and servants*

*of the Board other than artisans, porters and labourers, shall be deemed to be public servants within the meaning of Section 21 of the Pakistan Penal Code).*

*85. Trustees not personally liable – No trustee shall be personally liable for any contract made or expense incurred by or on behalf of the Board; but the funds from time to time in the hands of the Board shall be liable for and chargeable with all contracts made in manner provided in this Act.*

*86. Trustees liable for breach of trust – every trustee shall be liable for any misapplication of money entrusted to the Board to which he has been a party or which happens through or is facilitated by the neglect of his duty.*

40. Since the trustee and officers of KPT were public servants and holders of public office. In the present case accused officials of KPT were guilty of misuse of authority and criminal breach of trust defined under section 9 (a)(iii) thus triable by Accountability Court. However accused can claim the benefit of section 4 of NAO, wherein the decisions of board of trustees have been excluded from the operation of NAO, but in the instant case accused was held responsible for criminal breach of trust in person, therefore, he cannot be given the benefit of said provisions of law. However, he may claim such benefit if after recording evidence, it surfaces that the case fell under the exceptions articulated under sub section 2 of section 4 of the NAO.

41. In **CPD No 5363 of 2024** (National Accountability Bureau Karachi V. Ghulam Hyder Jamali and Others) that arises out of Reference No 11 of 2017 (Re The State V. Ghulam Hyder Jamali & others), Learned Accountability Court No 1 Karachi vide order dated 30.07.2024 allowed the application filed by the accused persons and directed the reference to be transferred to Anti Corruption Court for want of evidence of monetary gain against the accused persons defined under section 9(a)(vi). The pith and substance of the allegations under reference was that accused in connivance with each other made illegal appointment in SRP Base Hyderabad which caused loss of Rs 504,661,664 to National Exchequer.

42. The issue in the instant reference related to appointment of Police Constables and no evidence was produced to establish that department had held those appointments illegal. In absence of any evidence that department proceeded against the appointees and the appointments were declared illegal, the person recommending for appointment cannot be held guilty of charge of misuse of authority. It was a fit case for examination of

NAB and to refer the same to the department for recovery of loss from the accused persons if they were found guilty of misconduct defined under the provisions of Sindh Civil Servants (Efficiency & Discipline) Rules, 1974.

43. In **CPD No 5791 of 2024** (National Accountability Bureau Karachi V. Asif Siddiqi and Others), that arises out of Reference No 19 of 2015 (Re The State V. Asif Siddiqi and others) Learned Accountability Court No II Karachi vide order dated 10.07.2024 allowed the application filed by the accused and directed the reference to be transferred to Security & Exchange Commission of Pakistan for want of pecuniary limits. Since the amount of corruption was less than the amount mentioned in section 5(o) therefore the case was rightly referred to SECP being overseer of companies under SECP ACT to determine under section 257 of the Companies Act 2017 as to whether an offence triable under section 34 of SECP, Act 1994 was made out or not.

44. In **CPD No 5712 of 2024** (Wamiq Muhammad Yousuf and others V. National Accountability Bureau Karachi and Others), that arises out of Reference No 04 of 2018 (Re The State V. Wamiq Muhammad Yousuf) Learned Accountability Court No I Karachi vide order dated 10.09.2024 dismissed the application filed by the accused persons and directed the reference to be tried by Accountability Court, as the accused were involved in illegal trade activities in Pakistan Stock Exchange and committed an offence of cheating the public at large about 101 affectees and caused gains of Rs 535 Million. Since the number of affectees was more than 100 therefore the offence was covered by both section 5(o) and 5(s) of NAO.

45. The careful perusal of the impugned orders revealed that while passing orders on applications for return of reference, the Accountability Courts did not seek the assistance of NAB for examination of the case, that was a mandatory requirement envisaged under subsection 4(d) of section 4 of NAO, spelt out from use of word "shall" in the said provisions. Had it been the case, the NAB would not have preferred petitions against the impugned orders.

46. Mr. Naek, Learned Senior Counsel for the Respondents has raised objection on the maintainability of instant petitions. Per his contention the impugned orders were final in nature, therefore, an appeal would lie. We

are in agreement with the arguments of Learned Senior Counsel that NAB ought to have preferred appeals against the orders which were final in nature. But at the same time, in all these cases an interpretation as to the applicability of provisions of section 9 of NAO was required therefore writ petition was also maintainable.

47. For the foregoing reasons a case for indulgence of this Court, under its writ jurisdiction to exercise the powers of judicial review conferred under article 199 of the Constitution of Islamic Republic of Pakistan, of 1973 is made out. As a result thereof, the constitution petitions No D **4670 OF 2024** (National Accountability Bureau Karachi V. Javed Iqbal and Others), **CPD NO 2161 OF 2024** (National Accountability Bureau Karachi V. Iqbal Z Ahmed and Others), **CPD NO 5466 OF 2024** (National Accountability Bureau Karachi V. Syed Ali Raza and Others), **CPD No 878 of 2025** (National Accountability Bureau Karachi V. Rahim Bux & others), In **CPD No 5047 of 2024** (National Accountability Bureau Karachi V. Javed Iqbal and Others), **CPD No 5244 of 2024** (National Accountability Bureau Karachi V. Javed Iqbal and Others), **CPD No 6334 of 2024** (National Accountability Bureau Karachi V. Qazi Abdul Wahab & others), **CPD No 5245 of 2024** (National Accountability Bureau Karachi V. Muhammad Siddiq Memon and Others), **CPD No 5501 of 2024** (National Accountability Bureau Karachi V. Iftikhar Qaimkhani and Others), **CPD No 2160 of 2024** (National Accountability Bureau Karachi V. Admiral Ahmed Hayat & others), are **allowed**. The impugned order dated 26.06.06.2024 passed in reference No 05 of 2021 (Re The State V. Javeed Iqbal and others), order dated 03.02.2024 passed in Reference No 01 of 2024 (Re The State V. Iqbal Z. Ahmed and others), order dated 27.04.2024 passed in Reference No 09 of 2019 (Re The State V. Syed Ali Raza and others), order dated 09.07.2024 passed in Reference No 07 of 2020 (Re The State V. Rahim Bux and others), the order dated 19.07.2024 passed in Reference No 01 of 2019 (Re The State V. Javeed Iqbal and others), the order dated 19.07.2024 passed in Reference No 10 of 2019 (Re The State V. Javeed Iqbal and others), the order dated 24.09.2024 passed in Reference No 21 of 2020 (Re The State V. Qazi Abdul Wahab and others), the order dated 08.08.2024 passed in Reference No 08 of 2018 (Re The State V. Muhammad Siddiq Memon and others), order dated 26.08.2024 passed in Reference No 12 of 2019 (Re The State V. Iftikhar Qaimkhani and others), and the order dated 28.02.2024 passed in Reference No 03 of 2021 (Re The State V. Ahmed Hayat and others) are hereby set

aside. The references filed by NAB shall be deemed to be pending before respective Accountability Courts. If the NAB has implemented the impugned orders and sent the references for trial before Anti Corruption Courts or to any other forums, the NAB is directed to file an application before the said Courts or forums and get the references returned to the concerned Accountability Court where they were pending. The Accountability Court on receiving the R&Ps of the references are expected to proceed with the references expeditiously.

48. **CPD No 2940 of 2024** (National Accountability Bureau Karachi V. Haji Adam Khan Jokhio and Others), **CPD No 1781 of 2024** (Muhammad Asim Abdul Aziz & others V. National Accountability Bureau Karachi and Others) and **CPD No 1678 of 2024** (Owais Anwer and others V. National Accountability Bureau Karachi and Others) are allowed. The order dated 29.03.2024 passed in Reference No 07 of 2021 (Re The State V. Adam Jokhio and others) is set aside. The matter is remanded back to Learned Accountability Court No IV Karachi with directions to re-examine the case with the assistance of NAB, and on determination whether the case fell under section 5(o) or 5(s) of NAO pass a fresh order on application filed by the accused for return of reference, after granting a right of hearing to all concerned.

49. **CPD No 5712 of 2024** (Wamiq Muhammad Yousuf and others V. National Accountability Bureau Karachi and Others) and **CPD No 879 of 2025** (National Accountability Bureau Karachi V. Abdul Salam Mandhro & others), **CPD No 5791 of 2024** (National Accountability Bureau Karachi V. Asif Siddiqi and Others), are dismissed and order dated 10.07.2024 passed in Reference No 19 of 2015 (Re The State V. Asif Siddiqi and others), order dated 10.09.2024 passed in Reference No 04 of 2018 (Re The State V. Wamiq Muhammad Yousuf) and order dated 18.11.2024 passed in Reference No 20 of 2019 (Re The State V. Abdul Salam Mandhro and others) are maintained.

50. **CPD No 5363 of 2024** (National Accountability Bureau Karachi V. Ghulam Hyder Jamali and Others) is dismissed and order dated 30.07.2024 Reference No 11 of 2017 (Re The State V. Ghulam Hyder Jamali & others), is reversed and modified and reference is directed to be sent to department. It is further observed that if appointees recommended by accused facing trial were still working in the police department and no disciplinary action

has been taken against the appointees then the reference shall stand quashed. In case the disciplinary action of removal from service has been taken against the appointees then recovery proceedings against the accused making appointment shall be taken under the provisions of Sindh Civil Servants (Efficiency & Discipline) Rules 1974 and incurred loss shall be recovered from responsible officers from their salary or pension as the case may be.

51. The Petitions stand disposed of in above terms. Office is directed to keep signed copy of the order in the connected petitions.

Judge

HEAD OF CONSTT. BENCHES

Judge

Approved for reporting