

**IN THE HIGH COURT OF SINDH, AT KARACHI**

**PRESENT:-**  
**MR. JUSTICE MUHAMMAD IQBAL KALHORO**  
**MR. JUSTICE SHAMSUDDIN ABBASI.**

**Const. Petition No. D- 4548 of 2018**

Petitioner Inam Akbar son of Ghulam Akbar  
Through M/s Shaukat Hayat & Azhar  
Siddiqui, Advocates.

Respondents Chairman NAB & two others  
Through Mr. Yasir Siddique, Special  
Prosecutor, NAB.

Mr. Abdul Jabbar Rajput, Assistant Attorney  
General for Pakistan.

Date of hearing 26.09.2018

Date of recording reasons 03.10.2018

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**ORDER**

**SHAMSUDDIN ABBASI, J:-** By invoking the constitutional jurisdiction of this Court under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973, {Constitution} petitioner Inam Akbar seeks post arrest bail in NAB Reference No.50 of 2016 under Section 9 (a) of National Accountability Ordinance, 1999 (NAO) punishable under Section 10 of the Ordinance and Schedule thereto.

2. Facts relevant to this petition are that pursuant to the complaint received through Director Information, Information Department, Government of Sindh, against officers/officials of Information Department regarding their involvement in corruption and corrupt practices in Advertisement Section, the investigation was followed and in due course it was revealed that during the period from July 2013 to June 2015 an amount of Rs.5,766,479,766/- was paid by Sindh Information Department to different advertising agencies for awareness campaigns in violation of Sindh Public Procurement Rules 2010 and the accused nominated in the reference in connivance with each other caused heavy loss to the national exchequer to the tune of Rs.3,279,177,029/-, hence this reference

has been filed on 28.09.2016 nominating seventeen {17} accused persons including the present petitioner.

3. In essence the allegation against the petitioner, as per reference, is that he being the owner/director/shareholder of advertising agency "M/s Evernew Concepts {Pvt} Limited {Evernew}, having 218,078 shares as on 17.02.2002, with malafide intention, transferred his shares to his employees and made them directors and shareholders on 04.05.2013 but remained the owner/real beneficiary as he himself was operating two accounts of the company i.e. Account No.00242002228303 maintained at Silk Bank, Allama Iqbal Town Branch, Lahore and Account No.603-081921-100 maintained at Sindh Bank, DHA "Y" Block Branch, Lahore and the amount received from Sindh Information Department has been found transferred to his personal as well as his other companies' accounts. It has also come on record that the petitioner signed agreements with media channels for release of advertisements of Sindh Information Department in media channels through his company in the name and style "M/s Space Craft {Pvt} Limited" and earned benefits of illegal proceeds of Rs.2,223,198,092/- through excessive billing showing exorbitant rates of media channels in connivance with management, shareholders of Evernew Concepts and officers of Information Department and caused loss to the national exchequer.

4. It is contented on behalf of the petitioner that the petitioner has been falsely implicated in this case with malafide intention and ulterior motives as otherwise he has nothing to do with the alleged scam. It is next submitted that the petitioner never remained owner of the company; he was simply a director of the company and sold his shares as per company's law on 04.05.2013. It is also submitted that not no iota of evidence has been collected against the petitioner to show his involvement in the commission of crime or that he has signed any invoice or agreement or a document just to gain illegal benefits as alleged in the reference. The call-up notice was received to the petitioner on 01.04.2016, which was duly replied by him coupled with sufficient documentary evidence showing his innocence; despite of that he was falsely implicated in this case. As to the merits of the case, it is submitted that media industry is an

unregistered industry and no Government policy or any rules are prevailing in respect of fixation of rates for advertisements and different T.V. Channels have different rates even they used to charge different rates of different timings/prime time and there was no violation of any law or rules, hence the question of charging exorbitant rates does not arise. It is also submitted that. It is submitted that no direct evidence is available against the petitioner except that of connivance and corroboration of other accused persons, which come within the ambit of Sections 34 and 109, PPC and can only be determined after recording the evidence, hence the case of the petitioner requires further inquiry. The prosecution has failed to point out any *mens rea* against the petitioner; investigation has already been completed and reference has been filed in Court and further the petitioner is in custody since 02.06.2018 but the trial has not been completed and yet only two witnesses have been examined, out of 52 witnesses, and they both have not implicated the petitioner in the commission of crime. The learned counsel has also claimed bail on the rule of consistency inasmuch as co-accused Riaz Munir, Muhammad Hanif and Asim Amir Khan Sikandar, who were shown directors of the company and assigned similar role as that of the petitioner, have already been admitted to bail, hence the petitioner too deserves bail on the principle of consistency. The learned counsel, in support of his submissions, has placed reliance on the cases of *Muhammad Saeed Mehdi v The State and 2 others* {2002 SCMR 282}, *Shoaib Warsi and another v Federation of Pakistan and others* {PLD 2017 Sindh 243}, *Abdul Jabbar v The State through Director General (NAB)* {2015 YLR Sindh 108}, *Muhammad Daud and another v The State and another* {2008 SCMR 173}, *Hassan Jameel Ansari and another v National Accountability Bureau (NAB) and another* {2012 YLR 2809}, *Nisar Ahmed v The State and others* {2014 SCMR 27}, *The State and others v M. Idrees Ghauri and others* {2008 SCMR 1118}, *National Accountability Bureau through Chairman v Aamir Lodhi and another* {PLD 2008 Supreme Court 697}, *Rafiq Haji Usman v Chairman, NAB and another* {2015 SCMR 1575}, *Zaigham Ashraf v The State and others* {2016 SCMR 18}, *Sanjay Chandra and others v Central Bureau of Investigation and others* {2012 SCMR 1732}, *Muzaffar Ayaz Abid Baloch v National Accountability Bureau,*

*Sindh {2008 SCMR 1316} and an unreported order dated 11.11.2002, passed by Lahore High Court, in Writ Petition No.18067 of 2002.*

5. In contra, Learned Special Prosecutor NAB has contended that this Court has already declined bail plea of the petitioner on merits per order dated 25.10.2017 passed in CP D-5668 of 2016, discussing in detail all the points that have been raised by the learned counsel for the petitioner during his arguments and this petition has been filed without any fresh ground. It is next submitted that during investigation sufficient evidence has been collected connecting the petitioner with the commission of crime. It is also submitted that as per rules a company is entitled to get 15% commission coupled with 15% discount rates of the original amount but here in this case the petitioner with the connivance of co-accused drawn huge amount by placing fake invoices in comparison of original invoices, which were collected by the NAB during investigation, whereby a loss of Rs.3.279 million has been caused to national exchequer by showing exorbitant rates. He has drawn our attention to the agreement, signed by the present petitioner with respect to telecasting advertisements, with Geo news in capacity of CEO, Midas Group, Lahore, on 19.08.2013 and also shown us various documents showing the petitioner as owner of Evernew Concepts {Pvt} Limited as well as details of accounts operated by the petitioner and transmission of amount in those accounts. He has submitted that during investigation, the I.O. has recorded statements of six witnesses, who have produced original invoices, issued by the T.V. Channels, which are entirely different from the invoices given by the company to Government of Sindh in support of its claim and the petitioner could not furnish plausible explanations with regard to various queries of I.O. during investigation. Lastly submitted that the petition for bail merits no consideration and liable to be dismissed and prayed accordingly.

6. We have given anxious consideration to the submissions of learned counsel for the petitioner and the learned Special Prosecutor NAB as well as perused the entire material available before us with their able assistance.

7. Record reflects that the petitioner was CEO of an advertising agency in the name and style “M/s Evernew Concepts {Pvt} Limited {Evernew} and he with malafide and dishonest intention transferred his shares in the said company to his employees and made them directors and shareholders, despite of that he continued to act as owner and real beneficiary and the amount so paid by Sindh Information Department was transmitted to his personal as well as his other companies’ accounts, which were being operated by the petitioner. The petitioner also signed agreements with media channels for release of advertisements of Sindh Information Department in media channels through his company “M/s Space Craft {Pvt} Limited” and earned benefits of illegal proceeds of Rs.2,223,198,092/- through excessive billing showing exorbitant rates of media channels in connivance with management and shareholders of Evernew and officers of Information Department. At this juncture, we would like to reproduce the details collected by NAB during investigation, which shows that Evernew caused loss to national exchequer.

Sr. No.	Channel {TV\FM}	Amount received from Govt by the Agency {Rs.}	Actual invoice amount of the channel {Rs.}	Difference/loss to national exchequer {Rs.}
1	Dunya News TV Channel	113,888,782	56,072,333	57,816,449
2	Geo TV network	217,341,755	44,879,665	172,462,090
3	Indus TV Channel	71,018,514	9,,468,992	61,549,522
4	Metro One TV Channel	117,197,428	19,153,167	98,044,261
5	Samma TV Channel	157,281,251	34,696,084	122,585,167
6	Wagt News TV Channel	51,436,438	12,670,000	38,766,438
7	KTN TV Network	270,538,615	134,983,332	135,555,283
8	Jaag News TV Channel	89,560,833	30,835,099	58,725,734
9	CNBC Pakistan TV Channel	27,691,640	6,404,367	18,287,273
10	ARY News TV Channel	125,219,886	47,604,090	77,615,796
11	Awaz TV Channel	180,326,316	47,132,916	140,263,337
12	Rose TV Channel	47,021,672	4,898,217	42,123,455
13	Sach TV Channel	39,325,097	4,684,000	34,641,097

14	Health TV Channel	40,310,093	22,317,747	17,992,346
15	Vibe TV Channel	7,592,529	2,426,800	5,165,729
16	A-Lite TV Channel	52,949,381	8,237,798	44,711,583
17	Dharti TV Channel	132,038,802	62,706,000	69,332,802
18	Channel 5 TV Channel	97,741,523	16,288,500	81,453,023
19	Filmazia TV Channel	73,953,108	9,501,840	64,441,268
20	Aruj TV Channel	49,644,928	3,887,938	45,766,990
21	Sindh TV Network	118,969,179	50,782,199	68,186,980
22	Mehran TV Channel	103,256,695	27,050,827	76,205,868
23	Abb Tak TV Channel	114,289,688	47,477,744	66,811,944
24	Dawn News TV Channel	176,056,628	44,304,591	131,752,037
25	News One TV Channel	73,398,183	24,967,400	48,430,783
26	A TV Channel	27,281,403	9,343,750	17,937,653
27	Express TV Channel	94,194,812	56,530,075	37,667,737
28	Aaj TV Channel	147,773,541	57,311,668	90,461,873
29	Hot FM 105 Network	178,494,432	13,576,055	164,918,377
30	Jeay FM 88 Network	53,635,862	27,27,346	50,908,516
31	FM 100 Pakistan	36,509,649	2,311,800	34,509,287
32	FM 104 Kashmore	12,715,335	919,785	11,795,550
33	Josh FM 99 Karachi/Hyd	37,650,594	1,338,750	36,311,844
	<b>Total</b>	<b>3,136,294,592</b>	<b>914,753,529</b>	<b>2,223,198,092</b>

8. Pakistan Broadcasting Association Rules and Regulations Governing Conduct of Advertising Agencies / MBHS provides that all accredited agencies whether provisionally or full accredited shall be entitled to trade discount not exceeding 15% of the invoice on the business placed by them with the member publications and no agency shall claim, demand or receive any trade discount or compensation from a member publication beyond the said specified rate. Provided that at its option a member publication may allow a cash discount upto 15% to an agency in case of settlement of its bills by the agency within 30 days of billing in cases of fully accredited agency and 15 days in case of provisionally

accredited agency. For example if an advert costs Rs.100/-, the advertising agency would keep 15% as commission, bulk discount to the extent of 15% and another 15% towards credit note. In case of Information Department {GOS}, the position would be entirely different. In that event an advertising agency would give an invoice which would only show Rs.100/- less 15% commission only. In the case in hand the officials of Government have given favour to advertising agency as in addition to 15% commission an extra amount of Rs.30/- has been paid in utter violation of the rules and regulations, which has been dishonestly suppressed by the advertising agency in its invoices to the GOS. The conduct of petitioner is further illustrated from the fact that once the scam was set up he deliberately attempted to distance himself from his company "Evernew" by handing over his position of CEO, Directorships and his shares to other employees of the company to give the impression that at the time of scam he had nothing to do with the company and the scam as well. This position clearly reflects that the petitioner was the mastermind behind the scam who remained fully in charge of "Evernew" before, during and after the scam, operated the bank accounts and earned money illegally through Information Department through his company's accounts. Record also reflects that the petitioner signed contracts on behalf of the company after he allegedly left it. Eventuality, pages 327 and 333 of the Investigation Report are relevant and set out below:-

Sr. No.	Account Number	Title of Account	Bank/Branch	Operated by	Amount credited received from Information department {Rs.}
1	0024-2002228303	Evernew Concepts Pvt Ltd	Silk Bank, Allama Iqbal Town Branch, Lahore	Inam Akbar	1,736,239,960
2	603-081921-100	Evernew Concepts Pvt Ltd	Sindh Bank "Y" DHA Block Branch, Lahore	Inam Akbar	1,634,089,141
3	2004-0347788-0001	Evernew Concepts Pvt Ltd	Bank Islami, Circular Branch, Lahore	Muhammad Hanif and Asim Amir Khan Sikandar	371,785,225

4	1250-79008395-55	Evernew Concepts Pvt Ltd	HBL Walton Road Branch	Muhammad Hanif and Asim Amir Khan Sikandar	412,471,350
				<b>Total amount</b>	<b>4,154,585,676</b>

9. In addition to the above, the banking details of “Evernew” also reflects that huge amount was received from Information Department and paid into “Evernew” bank account, operated by the petitioner, which was subsequently transferred into the accounts of other companies viz M/s Midas {Pvt} Ltd, M/s Space Craft {Pvt} Ltd, M/s Rohi Enterprises, M/s Central Media Network {Pvt} Ltd of which the petitioner was closely linked being owner / proprietor or Director or shareholder, and even his personal accounts as set out below:-

Sr. No.	Description	Dated	Amount {Rs.}	Favoring
Transactions from A/C No.603-081921-100 titled as Evernew Concepts {Pvt} Ltd.				
1	Cheque No.10624544	27.01.2014	15,000,000	Midas {Pvt} Ltd
2	Cheque No.10118781	25.02.2014	100,000,000	Midas {Pvt} Ltd
3	Cheque No.10930284	30.05.2014	5,400,000	Midas {Pvt} Ltd
4	Cheque No.10930316	13.08.2014	10,500,000	Midas {Pvt} Ltd
5	Cheque No.10930118	15.08.2014	34,500,000	Midas {Pvt} Ltd
6	Cheque No.10930322	20.08.2014	40,000,000	Space Craft {Pvt} Ltd
7	Cheque No.10930323	21.08.2014	232,500,000	Space Craft {Pvt} Ltd
8	Cheque No.10948913	27.11.2014	58,255,000	Space Craft {Pvt} Ltd
Transactions from A/C No.0024-2002228303 titled as Evernew Concepts {Pvt} Ltd, Silk Bank, Allama Iqbal Town Branch, Lahore				
Sr. No.	Description	Dated	Amount {Rs.}	Favoring
1	Cheque No.0711074	10.03.2015	5,000,000	Inam Akbar
2	Cheque No.20147422	13.05.2015	110,000,000	Space Craft {Pvt} Ltd
3	Cheque No.2147421	13.05.2018	120,000,000	Space Craft {Pvt} Ltd
4	Cheque No.2147420	13.05.2015	120,000,000	Space Craft {Pvt} Ltd
5	Cheque No.9896185	05.11.2014	50,000,000	Central Media Network {Pvt} Ltd
6	Cheque No.0711032	26.11.2014	150,000,000	Inam Akbar
7	Cheque	17.09.2014	18,700,000	Midas {Pvt} Ltd

	No.9819081			
8	Cheque No.9819058	13.08.2014	50,000,000	Evernew Concepts {Pvt} Ltd
9	Cheque No.9819059	13.08.2014	80,000,000	Evernew Concepts {Pvt} Ltd
10	Cheque No.9896181	24.07.2014	48,700,000	Space Craft {Pvt} Ltd
Transactions from A/c No.200403677880001 titled as Evernew Concept {Pvt} Ltd maintained at Bank Islami Circular Road Branch, Lahore				
Sr. No.	Description	Dated	Amount {Rs.}	Favoring
11	Cheque No.12169804	06.10.2015	40,750,000	Evernew Concepts {Pvt} Ltd
12	Cheque No.12169802	06.01.2015	40,000,000	Central Media Network {Pvt} Ltd
13	Cheque No.12166805	06.01.2015	38,000,000	Space Craft {Pvt} Ltd
14	Cheque No.12169801	06.01.2015	50,000,000	Rohi Entertainment
15	Cheque No.12166806	18.02.2015	25,000,000	Evernew Concepts {Pvt} Ltd
16	Cheque No.12169807	19.02.2015	5,000,000	Evernew Concepts {Pvt} Ltd
17	Cheque No.12169809	19.02.2015	20,000,000	Central Media Network {Pvt} Ltd
18	Cheque No.12169808	19.02.2015	50,000,000	Rohi Entertainment
19	Cheque No.12169816	18.03.2015	27,700,000	Space Craft {Pvt} Ltd
20	Cheque No.12169818	24.03.2015	85,500,000	Inam Akbar

10. In view of the facts and circumstances, explained herein above, we are of the confident view that no malafide or ill will appears to be on the part of NAB authorities, which might have actuated it to falsely implicate the petitioner in the present crime. From tentative assessment of material available on record sufficient incriminating material and reasonable grounds exist to believe that the petitioner is connected with the charges leveled in the reference, hence he does not deserve concession of bail. Insofar as the plea of seeking bail on the principle of consistency is concerned, the case of the petitioner is totally different and distinguished from the case of co-accused Riaz Munir, Muhammad Hanif and Asim Amir Khan Sikandar, who have already been admitted to bail by this Court for the reason that this Court while granting bail to co-accused Muhammad Hanif and Asim Amir Khan Sikandar by order dated 14.05.2018 specifically observed and recorded reasons that their case was totally on different footings to that of the present petitioner, hence in our humble view, this

ground too is not available to the petitioner for seeking bail on the principle of consistency. For the sake of brevity, the relevant portion of order is reproduced herein below:-

*“Otherwise with regard the cases of Muhammad Hanif and Asim Amir Khan Sikandar although there is material on record to show that they operated the bank accounts of Evernew Concepts and even transferred funds to Inam Akbar’s private bank accounts and other companies owned by him we have taken into account the fact that they were relatively minor player’s in the scam which was orchestrated by Inam Akbar who was the de jure and later de facto head of Evernew Concepts and the main beneficiary of the scam; that they were acting on instruction of the Directors of the company; that they appear to have made no personal financial gain”.*

11. As regards the case law cited by the learned counsel for the petitioner, in support of his submissions, the facts and circumstances of the said cases are distinct and different from the case in hand, therefore, none of the precedents cited by the learned counsel are helpful to the petitioner.

12. For the foregoing reasons, this petition being devoid of any merit stands dismissed accordingly. However, as the matter is at the stage of recording evidence, therefore, we are optimistic that the trial Court would expedite the matter and dispose it of at an earliest.

13. It is needless to state that the observations recorded herein above are of tentative assessment and relevant for the purpose of the instant petition, therefore, the trial court shall not be influenced in any manner whatsoever while deciding the case(s) of the petitioner on merits.

14. Foregoing are the reasons for our short order dated 26.09.2018, whereby this petition was dismissed.

JUDGE

JUDGE