

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. No. D-5492 of 2018

DATE

ORDER WITH SIGNATURE(S) OF JUDGE(S)

*Present: Ahmed Ali M. Shaikh, C.J. and Omar Sial, J.*For hearing of case/priority.**10-5-2019**

Mr. Zia-ul-Hasan, Advocate for petitioner.

Mr. Niaz Hussain Meerani, Special Prosecutor NAB a/w I.O. Sarmad Abbas.

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Omar Sial, J: The petitioner Muhammad Salman Siddiqui is one of the accused facing trial in NAB's Reference No. 14 of 2018. Through this petition he has sought pre-arrest bail.

2. The allegation against the petitioner is that he is a shareholder of two private companies limited by shares, namely, Hamdard Paper Products (Pvt.) Ltd and Hamdam Paper Mart (Pvt.) Ltd. The two companies are in the business of selling paper and each sold paper to Wakeel Enterprises, which then claimed a false sales tax refund of Rs.250,004. The petitioner is accused of assisting, aiding and abetting the main accused who were the owners of the entities which bought the paper from the petitioners companies.

3. We have heard the learned counsel for the petitioner as well as the learned Special Prosecutor and perused the record.

4. It is not denied by the learned Special Prosecutor that the two companies of which the petitioner is a shareholder are both legitimate concerns doing business for a considerable period. It is also not denied that the petitioner's companies are both registered and that the petitioner has also provided the paper trail to the stocks of paper purchased by his business for onwards sales. It is also not denied that Wakeel Enterprises was duly registered under the sales tax law and that the requisite deductions on account of tax etc. were made by the two companies of the petitioner while selling paper to Wakeel. The transactions have been documented by the petitioner and the requisite declarations made in the sales tax returns filed for the period. All payments were made through official banking channels. There is no evidence to show that the petitioner is a beneficiary of the sales tax refund scam.

5. Upon a tentative assessment it appears that the petitioner carried out legitimate transactions of sale and complied with all laws, rules and regulations. Based on the evidence shown to us it can certainly not be said conclusively at this stage that the petitioner played a role in the scam. The petitioner's fundamental right of life, liberty and movement cannot be curtailed on the vague arguments raised by NAB before us. He is entitled to pre-arrest bail.

6. Above are the reasons for our short order of 14.2.2019 in terms of which the ad-interim pre-arrest bail granted to the petitioner was confirmed on the same terms and conditions.

JUDGE

CHIEF JUSTICE