

IN THE HIGH COURT OF SINDH, KARACHI

1.	Spl. Cr. Acquittal Appeal No. 12/2021	The State through Director, DG, I&I-Customs, Karachi Vs. Muhammad Younus Dawood
2.	Spl. Cr. Acquittal Appeal No.13/2021	The State through Director, DG, I&I- Customs, Karachi Vs. Muhammad Younus Dawood
3.	Spl. Cr. Acquittal Appeal No.14/2021	The State through Director, Directorate General of I&I Customs, Karachi Vs. Muhammad Younus Dawood
4.	Spl. Cr. Acquittal Appeal No.16/2021	The Director, D.G I&I Customs, Karachi Vs. Huzaifa Sachwani & others
5.	Spl. Cr. Acquittal Appeal No.17/2021	The Director, D.G, I&I Customs, Karachi Vs. Muhammad Rizwan & others
6.	Spl. Cr. Acquittal Appeal No.18/2021	The Director, D.G. I&I Customs, Karachi Vs. Mohammad Zubair Gheewala
7.	Spl. Cr. Acquittal Appeal No.19/2021	The Director, D.G. I&I-Customs, Karachi Vs. Muhammad Uzair & others
8.	Spl. Cr. Acquittal Appeal No.20/2021	The Director, Directorate General of I&I Customs, Karachi Vs. Muhammad Amin Mithani & others
9.	Spl. Cr. Acquittal Appeal No.21/2021	The Director, Directorate General of I&I Customs, Karachi Vs. Muhammad Amin Mithani & others
10.	Spl. Cr. Acquittal Appeal No.22/2021	The Director, Directorate General of I&I Customs, Karachi Vs. Muhammad Amin Mithani & others

For the Appellants:

Mr. Mehmood Alam Rizvi along with Jazib Aftab, Advocates.

For the Respondents:

Mr. Zain A. Jatoi along with Mr. Muhammad Mustafa Younus, Advocates

(in Spl. Cr. Acq. Appeal Nos. 16 to 22 of 2021)

Syed Muhammad Abbas Hyder, Mr. Fahim Zia and Mr. Sawan, Advocates for Respondents.

(in Spl. Cr. Acq. Appeal Nos. 12, 13 & 14 of 2021)

Mr. G.M Bhutto, Assistant Attorney General.

Dates of hearing:

30.01.2023, 06.02.2023 & 06.03.2023

Date of Judgment:

29.5.2023

J U D G M E N T

Muhammad Junaid Ghaffar, J:

These Special Criminal Acquittal Appeals under Section 185-F of the Customs Act, 1969, have been filed by the State through The Director, Directorate General of Intelligence & Investigation-Customs, Karachi, impugning separate orders, all dated

23.02.2021. Though all orders have been passed on the same date, however, there are two sets of identical orders (with minor difference in facts) which have been passed by the Special Judge (Customs, Taxation and Anti-Smuggling), Karachi. One set of orders has been passed in Special Criminal Acquittal Appeal Nos. 12 to 14 of 2021; whereas, the order(s) in Special Criminal Acquittal Appeal Nos. 16 to 22 of 2021 is the second set of same orders.

2. Heard learned Counsel for the Appellants as well as Respondents / accused and perused the record. It appears that the Appellant lodged different FIRs against the Respondents under Sections 156(1), (14), (14-A) of the Customs Act, 1969 on the allegation that the goods meant for Karachi Export Processing Zone, which is an exempt area, were being used unauthorisedly in a tariff area, resulting in loss of revenue to the exchequer, whereas, it was further alleged that the modus operandi for making payment of the goods in question to the shippers abroad amounted to money laundering. During pendency of the trial, the respondents filed applications under Sections 265-K Cr.P.C and sought acquittal on the sole ground that the Appellant lacks jurisdiction to initiate the proceedings and to register FIR under the Customs Act, 1969. The learned Trial Court was pleased to allow such applications and the two set of identical orders dated 23.02.2021 as noted hereinabove and passed in the above two sets of Appeals reads as under: -

In Spl. Cr. Acq. Appeal Nos. 12, 13 & 14 of 2021

“(3) Heard and perused. In this matter the complainant has alleged violation of SRO 655(1)/2006 and taking its undue advantage. The clause (ix) and (x) of the said SRO provide as under:-

(ix) *The manufacturer-cum-importer shall communicate to the concerned Collector of Customs in writing about the consumption of imported sixty days of consumption of goods. In case of non-consumption within one year from the date of import, the importer shall pay the customs duty and other taxes involved or obtain extension from the Collector of Customs giving plausible reasons for a reasonable period.*

(x) *In case the manufacturer-cum-importer does not provide information regarding consumption or otherwise of the imported goods within a period of one year of import or such extended period as allowed by the Collector or if otherwise deemed necessary, the records of manufacturer- cum-importer shall be audited by any person or agency duly designated by the Engineering Development Board and Federal Board of Revenue. If upon audit, consumption of goods is not found satisfactory, the Collector of Customs shall initiate proceedings for the recovery of leviable customs-duty and other taxes besides penal action under the relevant provisions of the law in force:*

(4) Thus, in case of misuse of SRO concerned Collector of Customs is a competent authority even to initiate proceedings for recovery of levidable duties & taxes including initiation of criminal proceedings and not the present complainant who figures nowhere in entire SRO.

(5) The same complainant i.e. Directorate General of Intelligence and investigation-FBR, Regional Office, Karachi lodged some other FIRS on the same sets of allegations against different importers among these FIRs, in two FIRs the consignments were

detained and assessed by the complainant. In rest of the FIRS the consignments were already released after completing all legal codal formalities and now reassessment is made by the complainant on framing allegation of mis-declaration.

(6) It is pertinent to mention that these importers had earlier filed Constitution Petition bearing No. D-296 of 2019, D-231 of 2019, D-610 of 2019, D-611 of 2019, D-1145 of 2019 and D-3203 of 2019 which were disposed of by Hon'ble High Court on 01-10-2019. The very initiation of the criminal proceedings before this Court is shaken by the said order whereby it was declared that detention of the consignment of the Petitioners at Port by the Customs Authorities which were admittedly meant for consumption in Balochistan Engineering Works and without allowing such consignment to reach the manufacturer of the goods was without lawful authority and in violation of directives issued by the Federal Board of Revenue in this regard. It has further been observed in para-1 of the order dated 01-10-2019 that the letters issued or action taken against the Petitioners by the Directorate General of Intelligence and investigation-FBR, Karachi are also illegal and without lawful authority.

(7) Very astonishingly instant FIRs are lodged on 22-10-2019 after disposal of the constitution petition. In this matter goods have been released now the allegation of evasion of duties and taxes by mis-declaration of quality of steel is unsubstantiated. The entire case is based on conjecture and surmises. This court is unable to understand for determination of quality of iron & steel products, presence of goods is a prime condition, whereas admittedly goods have already been consumed.

(8) Needless to mention that the authority to examine and assess the consignment in respect of GD which has been filed for Balochistan Engineering Works vested with the Collectorate Customs, Port Qasim only whereas the complainant only has the authority to check the consignment at entry point. Except two FIRS even there are no consignment to be examined as already been consumed. In these matters the complainant has acted in total complete violation of the power as no power under Section 32 and 32-A are vested with them except when the consignment was validly seized under Section 168 of the Customs Act, 1969. The seizure of consignment must also been legal and not in the way in which it has been done by the complainant. Those consignments have already been released and now the Directorate General of Intelligence and investigation-FBR, Regional Office, Karachi cannot re-assess its value as being without jurisdiction.

(9) Under such circumstances, there is no probability of the conviction of the accused. It will be sheer wastage of time to frame charge, record evidence and to proceed with the case I, therefore, acquit the accused from the charge under section 265-K Cr.P.C. He is present on bail. His bail bond stand cancelled & surety is discharged.

(10) Needless to mention that the competent authority would be not precluded to initiate criminal proceedings if finds any such crime."

In Spl. Cr. Acq. Appeal Nos. 16 to 22 of 2021.

(3) Heard and perused. The same complainant i.e. Directorate General of Intelligence and investigation-FBR, Regional Office, Karachi lodged some other FIRS on the same sets of allegations against different importers among these FIRS, in two FIRS the consignments were detained and assessed by the complainant. In rest of the FIRS the consignments were already released after completing all legal codal formalities and now reassessment is made by the complainant on framing allegation of mis-declaration.

(4) It is pertinent to mention that these importers had earlier filed Constitution Petition bearing No. D-296 of 2019, D-231 of 2019, D-610 of 2019, D-611 of 2019, D-1145 of 2019 and D-3203 of 2019 which were disposed of by Hon'ble High Court on 01-10-2019. The very initiation of the criminal proceedings before this Court is shaken by the said order whereby it was declared that detention of the consignment of the Petitioners at Port by the Customs Authorities which were admittedly meant for Export Processing Zone and without allowing such consignment to reach the Export Processing Zone was without lawful authority and in violation of directives issued by the Federal Board of Revenue in this regard. It has further been observed in para-1 of the order dated 01-10-2019 that the letters issued or action taken in respect of the consignment meant for Export Processing Zone by the Directorate General of Intelligence and investigation-FBR, Regional Office, Karachi are also illegal and without lawful authority.

(5) Very astonishingly instant FIRs are lodged on 17-10-2019 after disposal of the constitution petitions. In this matter goods have been released now the allegation of evasion of duties and taxes by mis-declaration of quality of steel is unsubstantiated. The entire case is based on conjecture and surmises. This court is unable to understand for determination of quality of iron & steel products, presence of goods is a prime condition, whereas admittedly goods have already been consumed.

(6) Needless to mention that the authority to examine and assess the consignment in respect of GD which has been filed for Export Processing Zone vested with the Collectorate Customs, EPZ only whereas the complainant only has the authority to check the consignment at entry point. Except two FIRs even there are no consignment to be examined as already been consumed. In these matters the complainant has acted in total complete violation of the power as no power under Section 32 and 32-A are vested with them except when the consignment was validly seized under Section 168 of the Customs Act, 1969. The seizure of consignment must also been legal and not in the way in which it has been done by the complainant. Those consignments have already been released and now the Directorate General of Intelligence and investigation-FBR, Regional Office, Karachi cannot re-assess its value as being without jurisdiction.

(7) Under such circumstances, there is no probability of the conviction of the accused persons. It will be sheer wastage of time to frame charge, record evidence and to proceed with the case I, therefore, acquit all the accused persons from the charge under section 265-K Cr.P.C. They are present on bail. Their bail bond stand cancelled & sureties are discharged.

(8) Needless to mention that the competent authority would be not precluded to initiate criminal proceedings if finds any such crime.”

3. From perusal of the above impugned orders, it appears that these two sets of orders; though differently worded as to the pertinent facts, but are identical as to reasons in arriving to the conclusion that proceedings be quashed. The entire basis of passing the impugned orders and allowing the quashment applications is dependent on an order dated 01.10.2019 passed by a learned Division Bench of this Court in C.P No. D- 296 of 2019 (*Steel Vision (Pvt.) Ltd. V Federation of Pakistan & Others*) and other connected matters. The said petitions were filed by the present Respondents when goods in question were detained by the present Appellant and some proceedings were being initiated; whereas, the action of the Appellants was challenged on the ground that they lacked jurisdiction. The learned Division Bench was pleased to decide these Petitions by way of a short order on 1.10.2019 and it reads as under: -

“For the reasons to be recorded later on, instant petitions are disposed of in the following terms:-

- (1) The detention of subject consignment(s) of the petitioner(s) at Port by the Customs Authorities, which were admittedly meant for Export Processing Zone and without allowing such consignments to reach the Export Processing Zone, was without lawful authority and in violation of directives issued by the Federal Board of Revenue (FBR) in this regard. Accordingly, the letters issued or action taken in respect of consignments meant for Export Processing Zone by the Directorate of Intelligence and Investigation are also illegal and without lawful authority.
- (2) Since the consignment(s) of the petitioner(s) have now been duly examined through joint inspection, whereafter a joint report dated 14.07.2019 has been furnished, concerned Adjudication Collectorate may proceed in respect of such consignments in accordance with law and may conclude the adjudication proceedings after providing opportunity of being heard to the petitioner, preferably, within a period of one month from the date of receipt of this order.
- (3) The Directorate of Intelligence and Investigation, however, will be at liberty to initiate lawful proceedings against the petitioner(s), irrespective of the aforesaid adjudication proceedings by the concerned Collectorate (Export Processing Zone) provided, there is concrete material available with them, which may require their intervention and preparation of contravention, if any,

however, strictly in accordance with law, whereas, the relevant SROs as well as directives issued by the FBR in this regard and the case law on the subject shall also be taken into consideration.

Petition(s) stands disposed of in the above terms along with listed applications.

4. It appears that the Petitions were disposed of by way of the above short order and it was held that the detention of the consignments was without lawful authority; whereas, during pendency of the petitions, the goods were jointly examined and in respect thereof, certain directions were issued. However, as to the action of the present Appellant, it was observed that they are at liberty to initiate lawful proceedings against the Respondents provided that there is concrete material available with them, however, such action should be strictly in accordance with law and the directions of FBR in this regard as well as the case law shall also be taken into consideration. It appears that based on such order, though paragraphs Nos. 1 & 2 were complied with partly; however, in respect of paragraph-3 as above, the impugned FIRs were lodged and proceedings were initiated. It further appears that thereafter reasons were recorded and while doing so, the learned Division Bench placed reliance on the case of ***Saadat Khan Vs. Federation of Pakistan & others (2014 PTD 1615)***, (Paras 15 & 16 thereof); however, it is a matter of fact that such judgment in the case of *Saadat Khan (supra)* was impugned by the department and Supreme Court was pleased to record certain observations as to the findings in Para 15 & 16 of the *Saadat Khan's case (supra)*. The said observation of the Supreme Court in Civil Appeal No.20 of 2018 dated 31.01.2019 (*Director Directorate General of Intelligence and Investigation, FBR v Saadat Khan & others*) reads as under: -

“2. Clearly, the observations made in paragraph 16 reproduced above are not germane to the grounds of the decision made by the impugned judgment of the learned High Court. Consequently, they do not constitute the *ratio decidendi* of the judgment and are merely remarks made as *obiter dicta*. Therefore, these *dicta* do not have binding effect. Be that as it may, if a genuine contest about the jurisdiction of the appellant is raised before us, rather than academically as in the present case, we shall take it up then and decide the same.

3. This appeal is disposed of in the above terms.”

5. From perusal of the above observations of the Honourable Supreme Court, it clearly reflects that insofar as the finding recorded in *Saadat Khan's case (supra)* (more specifically in Para 16 thereof) is concerned, it was held not to constitute any *ratio decidendi* and be treated as obiter dicta; hence do not have any binding effect. It may also be of relevance to note that the case of *Saadat Khan's case (supra)* was decided against the Importer / Petitioner, whereas, while dismissing the petition in Para 16

thereof, some observation was made finding was recorded in respect of jurisdiction of the present Appellant under the Customs Act, 1969, in respect of imported goods. However, the said reasoning and or finding has not been approved by the Supreme Court in the Appeal filed by the present Appellants. Resultantly, insofar as the said judgment in Saadat Khan's case (supra) case is concerned, Para 16 thereof is of no relevance and no more a binding precedent. In view of such position, the reasons so recorded in support of the judgment dated 01.10.2019 in C.P No. D- 296 of 2019 (*Steel Vision (Pvt.) Ltd. V Federation of Pakistan & Others*) by the learned Division Bench in the case of respondents by placing reliance on Para 16 as above could not be *ipso facto* made a binding precedent; therefore, reliance of the learned trial Court solely on the judgment dated 01.10.2019; whereby, certain observations were recorded as to the authority and jurisdiction of the present appellant appears to be based on misreading and misapplication of the said judgment. As to any other finding in the impugned orders, it may further be held that insofar as the learned Trial Court is concerned, the same was not competent to give a declaration as to the very jurisdiction of the Appellant under the Customs Act, 1969. If that had been the case, then the learned Division Bench would not have recorded its observation, as at Para-3 of the short order and would have quashed the proceedings on its own. Therefore, the learned Trial Court was misdirected in passing the impugned Order(s). It further appears that in same impugned order(s), it has been further observed that *it is needless to mention that the competent authority would not be precluded to initiate criminal proceedings if it finds commission of any such crime*. It is not understandable as to how such an observation can be made by the trial Court while quashing the proceedings on an application under Section 265-K Cr.P.C. If proceedings have been quashed on the ground that the Appellant had no jurisdiction to initiate the case(s) in question, then perhaps no such observations could have been recorded. It only draws an inference that the trial Court was by itself unclear as to the jurisdiction of the Appellant. Moreover, it is settled law that the proceedings are not to be quashed under Section 265-K Cr.P.C as a matter of routine and it is to be resorted to only in exceptional circumstances, which in the present facts do not appear to be available. The learned Trial Court while allowing the applications in question was also misdirected to observe that there are certain violations of FBR's directions committed by the Appellant, as this would not *ipso facto* be a ground to quash proceedings under Section 265-K Cr.P.C; rather a trial ought to have been carried on and only then there could have been a case

of acquittal on merits on these grounds. To this extent, prosecution / appellants ought to have been given a chance to prove their case as recorded in the FIRs.

6. There is another aspect of the matter which perhaps has skipped the attention of the Trial Court. It appears that after passing of judgment dated 01.10.2019 in C.P No. D- 296 of 2019 (*Steel Vision (Pvt.) Ltd. V Federation of Pakistan & Others*) and other connected matters, the accused / Respondents had also filed another set of petitions before the High Court bearing CP No. D-6451 of 2019 and other connected matters and the said petitions were disposed of by consent on 7.2.2020. It is of much relevance to note that by that time impugned FIR's were already registered after passing of order dated 1.10.2019 as above; and despite this, the learned Division Bench was not persuaded to pass any orders regarding the legality or otherwise of the said FIR's. The learned trial Court, notwithstanding that subsequently, the matter was once again brought before the High Court, wherein even the said FIR's, registered subsequently after the above order had also been challenged seeking quashment (except in one case) but despite this when these petitions were disposed of with consent, the following orders was passed in respect to the FIR's.

4. Since the FIRs have already been registered, whereas, the same have been challenged in all these petitions except in C.P. No. D-6451/2019 for being without jurisdiction, besides being malafide as per petitioners, therefore, the petitioners, who directly approached this Court without surrendering before the trial Court, are directed to join the investigation, cooperate with the prosecution, and to surrender themselves before the trial Court and shall furnish surety in the sum of Rs.100,000/- (Rupees one hundred thousand only) each before the trial Court within seven days from the date of this order, whereafter, they shall be regulated by the trial Court in accordance with law, however, no harassment shall be caused to the petitioners by the Customs Authorities. Petitioners will be at liberty to file appropriate proceedings / application(s) before the learned trial Court for seeking appropriate relief in respect of the criminal proceedings, including quashment of FIR(s) under section 265-K, Cr.P.C. in accordance with law.

7. From the aforesaid order it reflects that though it was permitted that the Respondents / Petitioners can file quashment applications under Section 265-K Cr.P.C. before the trial court; however, even if such observation is not recorded by the High Court, such application can always be filed by an accused and has to be dealt with in accordance with law. However, the learned Bench was not inclined to pass any order or

record any observations as the legality of the FIR's in question, though it has been challenged on the same grounds on the basis of which subsequently the impugned orders have been obtained. Therefore, when the learned Bench of the High Court had not passed any order or judgment on this aspect of the case, notwithstanding their own judgment dated 01.10.2019 in C.P No. D- 296 of 2019 (*Steel Vision (Pvt.) Ltd. V Federation of Pakistan & Others*), then how come the trial Court could hold otherwise by placing reliance on the earlier judgment. What the trial Court has failed to take note of is that after passing of the above order dated 7.2.2020, mere reliance on the order passed earlier dated 01.10.2019 in C.P No. D- 296 of 2019 (*Steel Vision (Pvt.) Ltd. V Federation of Pakistan & Others*) for quashment of the proceedings was not a correct approach as it was never directed or desired by the Court. What the trial Court ought to have done is decided the said applications independent of the observations of the High Court as recorded in its earlier order as above. This has not been done and there is no law which has been discussed; nor any other legal argument has been raised or decided while passing the impugned orders; rather the entire order has been passed by placing reliance on the observations of the High Court in its judgment dated 01.10.2019 in C.P No. D- 296 of 2019 (*Steel Vision (Pvt.) Ltd. V Federation of Pakistan & Others*). This approach does not appear to be correct or in accordance with law.

8. As to filing and entertaining an application under Section 265-K Cr.P.C, it may be of relevance to observe that though an accused can be acquitted under Sections 249-A and 265-K Cr.P.C., at any stage of the proceedings, if the Court considers that the charge is groundless or that there is no probability of conviction; however, each case must be judged on its own special facts and circumstances, whereas, if there is remote possibility of conviction then of course courts are not empowered to invoke the said provisions¹. It is also settled law that an acquittal at intermediary stage either under Section 249-A or 265-K Cr.P.C., cannot be equated with an acquittal after a full-fledged trial post evidence; and therefore, such acquittal would have not the same sanctity as that of an acquittal after trial; hence, the presumption of double innocence, as is ordinarily available to such an accused while deciding an acquittal appeal will not be available or applicable to such intermediary acquittal. Per settled law an application under section 265-K Cr.P.C., should not normally be pressed into action for decision or fate of a criminal case

¹ Per Sardar Tariq Masood, J: (Model Customs Collectorate Islamabad v Aamir Mumtaz Quershi-2022 PTD 1683)

especially when apparently there is probability of conviction after recording evidence². It is always desirable that as and when an application is moved for quashment of a case in terms of section 265-K Cr.P.C., for which though there is no bar and can be moved at any stage of the proceedings, yet the fact and circumstances of the prosecution case will have to be kept in mind and considered in deciding the viability or feasibility of filing of such an application at any particular stage³. Per settled law, usually a criminal case should be allowed to be disposed of on merits after recording of the prosecution evidence, statement of the accused under section 342, Cr.P.C., recording of statement of accused under section 340(2), Cr.P.C. if so desired by the accused persons and hearing the arguments of the counsel of the parties and that the provisions of section 249-A, section 265-K and section 561-A of the Cr.P.C should not normally be pressed into action for decision of fate of a criminal case⁴. If, in fact, an offence had been committed justice required that it should be enquired into and tried, whereas, if the respondents are not guilty, they have a right to be declared as honorably acquitted by a competent Court. On the other hand, if the evidence against the respondents discloses a prima facie case then justice clearly requires that the trial should proceed according to law⁵. Reliance may also be placed on the cases of *Azam Malik*⁶, *Muhammad Sharif*⁷ and *Ghulam Farooq*⁸.

9. In the case of *DG Coast Guards*⁹ it was held by learned Judge of the Baluchistan High Court that lodging of FIR with the Special Court Customs by the Commandant of Battalion instead of Authorised Officer would not vitiate the trial. Similarly, in the case of *Muhammad Nawaz*¹⁰ the issue before the Supreme Court was that whether the learned Judge of the High Court of Sindh was justified in quashing the proceedings and FIR under Section 561-A Cr.P.C. on the ground that the officer of Customs who lodged the complaint / FIR before the Special Judge (Customs & Taxation) was not competent to do so in terms of Section 32 of the Customs Act, 1969, and it was held that it was not a fit case in which the learned Judge in Chamber should have invoked inherent jurisdiction of the High Court under Section 561-A Cr.P.C. directly even before the prosecution

² Bashir Ahmed v Zafar Ul Islam (PLD 2004 SC 298)

³ The State v Raja Abdul Rehman (2005 SCMR 1544)

⁴ The State v Raja Abdul Rehman (2005 SCMR 1544)

⁵ Ghulam Muhammad v Muzammal Khan (PLD 1967 SC 317)

⁶ PLD 2005 SC 686

⁷ PLD 1999 SC 1063

⁸ 2008 SCMR 383

⁹ 1992 PCr.LJ 1795

¹⁰ 2002 SCMR 634

produced its evidence as the case involved defraudation of crores of rupees of public money and it was a fit case wherein the prosecution should have been given full opportunity to produce evidence before any conclusion could have been recorded. The case in hand has great similarity in facts and the observations of the Hon'ble Supreme Court in the case of *Muhammad Nawaz (Supra)* are to be followed respectfully.

10. In view of hereinabove facts and circumstances, this Court is of the view that the trial Court ought to have allowed the prosecution to lead evidence and prove their case including that of jurisdiction for registration of the case(s) in hand, whereas, there was no occasion for the trial court to pass the impugned orders and allow the applications under Section 265-K Cr.P.C. and quash the proceeding in question; hence, such orders cannot be sustained and or upheld. Accordingly, the same are hereby **set aside**. Consequently, these appeals against acquittal are allowed; the cases are remanded to the trial Court with direction to record evidence and decide the case(s) on merits in accordance with law. The respondents / accused are directed to attend / approach the trial Court on 02.06.2023, whereas, the issue of granting them bail afresh or otherwise shall be decided by the trial Court in accordance with law.

11. All listed Appeals are **allowed** in the above terms.

Dated: 29.05.2023

J U D G E

Ayaz