

IN THE HIGH COURT OF SINDH AT KARACHI

Present:
Agha Faisal, J.

Suit 129 of 2017

Premium Textile Mills Ltd. & Others
vs.
Federation of Pakistan & Others

(And connected matters, particularized in the Schedule¹ hereto.)

Hussain Ali Almani, Ovais Ali Shah, Atif Chaudhry, Basim Raza, Mehek Azfar, Ameen Mohammed Bandukda, Sunder Lal Lohana, Ahmed Farhaj, Khalid Mahmood Siddiqui, Mehak Azfar, Syed Mohsin Ali, Naveed Ahmed Khan, Khurram Ashfaq, Salman Yousuf, Rana Sajid Rasool, Naeem Suleman, Arshad Hussain Shehzad, Syed Irshad ur Rehman, Naveen Merchant, Mariam Salahuddin, Abdul Rehman Adeed, Tasleem Hussain Maitlo associate of Sofia Saeed Shah, Ali Qambar Askary, Tehmina Askary, Shakeel Akbar, Anas Makhdoom, Abdul Sattar, Masroor Ahmed Alvi, Aadil Khan Abbasi, Junaid Mukhtar Siddiqui, Abdul Sattar, Toqeer Randhava, Ghulam Mustafa Kolachi, Nareeta Hassan, Faheem Shah, Kashan Ahmed, Asghar, Faiz Durrani, Ghulam Muhammad, Syed Zeeshan Ali, Shazi Aziz Khan, Samiur Rehman Khan, Mazhar Imtiaz Lari, Mustafa Naqvi and Abdul Ahad Nadeem, advocates for the plaintiffs.

Asim Iqbal, Ghazi Khan Khalil, Ameer Noshawan Adil, Farmanullah Khan, Syeda Mariam Mastoor, Syeda Khizra Fatima Chishti, Syed Naseebullah, Ghani Khan, Shahid Ali Qureshi, Abdul Hakeem Junejo, Hashim Irfan, Zeeshan Ahmed & Syed Kumail Abbas, advocates for defendants.

Zahrah Sehr Vayani, Assistant Attorney General.

Muhammad Riaz, Aamir Jalil, Syed Asad Abbas Naqvi, Ammar Saleem Butt, Raja Love Kush, Muhammad Kamran, Fasih ud Din Fawad, on behalf of SSGC.

Date/s of hearing : 27.08.2024; 28.08.2024; 29.08.2024.

Date of announcement : 06.09.2024

JUDGMENT

Agha Faisal, J. The present suits agitate the solitary issue² of whether the notification of fixation of gas prices issued by the Oil & Gas Regulatory Authority dated 30.12.2016 ("Impugned Notification") could be sustained on the anvil of *Mustafa Impex*³.

¹ The Schedule hereto shall be read as an integral constituent hereof.

² As denoted vide consent order dated 22.08.2024.

³ Per *Mian Saqib Nisar J; Mustafa Impex vs. Government of Pakistan* reported as *PLD 2016 Supreme Court 808* ("*Mustafa Impex*").

Factual context

2. The Impugned Notification was issued on 30.12.2016 and the same was assailed by the plaintiffs in their respective suits. Interim orders were obtained at the very onset and remain subsisting till date.

3. The following issues were *initially* framed herein⁴:

“1. *Whether the impugned notification dated 30.12.2016 could have been issued without approval of the Federal Government under Section 8 of the OGRA Ordinance, 2002?*

2. *Whether the impugned notification could operate retrospectively from 15.12.2016?*

3. *Whether OGRA could have issued the impugned notification while the position of Member Oil was vacant?*

4. *Whether the timeline provided in Section 8(3) of the OGRA Ordinance, 2002 is mandatory?*

5. *Whether the imposition of gas development surcharge amounts to an imposition of a tax in violation of Article 73 of the Constitution?”*

4. The respective learned counsel were in unison that that issue number 2 has already been decided in favor of the plaintiffs and issue numbers 3 till 5 were decided in favor of the defendants vide binding Division Bench judgments of this Court in *Sindh Petroleum*⁵ and *A&G Agro*⁶. Therefore, irrespective of the individual prayer clauses, these suits would only be agitated to the extent of issue number 1 herein. It was jointly articulated that since the issue was purely legal in nature, therefore, no recourse to evidence was merited and the matter may be heard in final arguments.⁷

Chronology

5. On 14.11.2016 the Government of Pakistan Ministry of Petroleum & Natural Resources (Policy Wing) (“MPNR”) wrote to OGRA with regard to gas sale price advice for FY 2016-17 and stated that the gas sale prices were

⁴ Order dated 30.05.2024.

⁵ *Sindh Petroleum and CNG Dealers Association & Others vs. Federation of Pakistan & Others* reported as 2020 CLC 851.

⁶ Judgment dated 28.03.2024 in *A&G Agro Industries (Private Limited vs. Federation of Pakistan & Others (HCA 92 of 2023)*.

⁷ Order dated 22.05.2024.

under review, therefore, the current sale price was to be maintained⁸. On 17.11.2016 the MPNR sent a summary for the Economic Coordination Committee of the Cabinet (“ECC”) for revision in gas prices⁹. On 15.12.2016 the ECC approved the summary of the MNRP¹⁰. On 30.12.2016 the Impugned Notification was issued, however, devoid of any sanction by the Federal Government. On 13.01.2017 the Federal Cabinet granted *post facto* ratification to *inter alia* the ECC decision of 15.12.2016¹¹.

Respective arguments

6. It is the plaintiffs’ case¹² that the Impugned Notification was *admittedly* devoid of sanction by the Federal Government, upon the date when it was issued, and *post facto* ratification thereof was impermissible per the law. Notwithstanding the same, no notification was issued by OGRA pursuant to the cabinet decision at any time since. Therefore, the Impugned Notification be declared as ultra vires of the Ordinance¹³ and Rules¹⁴, hence, *void ab initio*.

7. The learned Assistant Attorney General led the defense with the submission that the Impugned Notification was always endowed with cabinet approval since some members of the cabinet were also members of the ECC. Mr. Asim Iqbal placed reliance upon judgment in *Reference 01 of 1988*¹⁵ in order to support the Impugned Notification.

Mr. Ghazi Khan Khalil articulated that the Impugned Notification merited no interference as *Mustafa Impex* had no application in the pertinent circumstances; it was stated that the edict pertained to exercise of executive power per Articles 90, 97 and 99 of the Constitution, whereas, the present controversy pertained to exercise of functions per Articles 172(3) and 173. Learned counsel juxtaposed an alternate argument that even if the edict was found to apply and *post facto* ratification failed, the Impugned Notification ought to be saved as it caused no prejudice. In addition thereto reliance was also placed upon a leave dismissal order of the Supreme Court in *Attock Cement*¹⁶.

⁸ Page 137 – Part 2 of the lead suit.

⁹ Page 139 – Part 2 of the lead suit.

¹⁰ Page 155 – Part 2 of the lead suit.

¹¹ Page 177 – Part 2 of the lead suit.

¹² Articulated by Mr. Hussain Ali Almani and adopted by the remaining learned counsel.

¹³ OGRA Ordinance 2002.

¹⁴ Natural Gas Tariff Rules 2002.

¹⁵ *PLD 1989 SC 75*.

¹⁶ Per *Hasan Azhar Rizvi J in Government of Balochistan vs. Attock Cement* reported as 2024 SCMR 876.

Import of Mustafa Impex

8. In *Mustafa Impex*, the august Supreme Court *inter alia* enunciated that where a power is conferred by statute on the Federal Government then such power can only be exercised exclusively by the Federal Cabinet. It may be poignant to mention that on the very anvil of *Mustafa Impex* a Division Bench of this Court had struck down a *pari materia* gas price notification in the SSGC case¹⁷. The *PMDC case*¹⁸ expounded that ratio of *Mustafa Impex* would apply prospectively, however, a somewhat different approach was taken in the *NICVD case*¹⁹. Irrespective of whether the applicability would be prospective or otherwise, the law remains that that decisions required to be taken by the Federal Government are in fact required to be taken by the cabinet and any unilateral decision making would amount to a usurpation of power.

Post facto ratification

9. The Supreme Court disapproved of *pari materia post facto ratification* in *Mustafa Impex* itself as can be read from summation at the foot of paragraph 81 thereof. The issue also came before a Division Bench of this Court in *A D Khawaja*²⁰ and the binding edict found the endeavor to be outside the purview of the Constitution. Speaking for the Court, *Munib Akhtar J* observed that the government can only mean the cabinet and it is not permissible for a decision to be taken in the executive branch and then be endorsed or approved by the cabinet²¹. The edict also disapproved of *post facto* approval by the cabinet accorded to actions taken otherwise than in consonance with the law²². It may be opportune to mention that *A D Khawaja* was followed by a subsequent Division Bench of this Court in the *Mirpurkhas Sugar Mills*²³ and both judgments are binding upon this court.

10. The *A D Khawaja* case went in appeal before the Supreme Court and vide short order dated 22.03.2016²⁴ the *appeals*²⁵ were dismissed. The same was bulwarked vide order dated 23.01.2019²⁶. Therefore, it is *ex facie* manifest that *post facto* approval of the cabinet to a prior executive decision remains outside the scheme of the Constitution.

¹⁷ SSGC vs. Federation of Pakistan reported as PLD 2017 Sindh 733.

¹⁸ PMDC vs. Federation of Pakistan reported as 2018 SCMR 1956.

¹⁹ Government of Sindh vs. Dr. Nadeem Rizvi & Others reported as 2020 SCMR 1.

²⁰ Karamat Ali & Others vs. Government of Sindh reported as PLD 2018 Sindh 8.

²¹ Reference is made to paragraph 72 thereof.

²² Reference was made to paragraphs 80 and 81 of *Mustafa Impex*.

²³ *Mirpurkhas Sugar Mills vs. Government of Sindh* reported as 2020 CLD 232.

²⁴ *Province of Sindh vs. Shehri* and connected matters (*Civil Appeals 148 to 150 of 2018*).

²⁵ Bare perusal of the order demonstrates that it is not a leave refusal order.

²⁶ Per *Umar Atta Bandial J* in *Province of Sindh vs. Shehri* and connected matters (*Civil Appeals 148 to 150 of 2018*).

Implication of Attock Cement

11. It is apparent that the Supreme Court edicts in *Mustafa Impex* and *A D Khawaja* unequivocally befall the relevant *post facto* ratification outside the pale of the Constitution. It was never the case articulated before this Court that the settled law has been overruled or reversed. A query was put to the plaintiffs' counsel as to how *Attock Cement*²⁷ reconciled with the settled law.

12. Mr. Almani stated that *Attock Cement* was entirely distinguishable / inapplicable herein for the reasons that the pronouncement was in the nature of a leave refusal order not enunciating any principle of law²⁸, unlike *Mustafa Impex and A D Khawaja*; there was no question of letting an order overrule undisturbed settled law simply on the basis of being latter in time²⁹; and unlike the present case, the question before the Court in *Attock Cement* was merely with respect to an operative date as both sides had accepted the validity and applicability of the subsequent approval³⁰.

13. It was articulated that in the instance of *Attock Cement*, the approving and notifying authority was the same, however, in the present instance the approving and notifying authority were mutually exclusive, being the Federal Cabinet & OGRA respectively.

14. The Division Bench judgments of this Court in *Sindh Petroleum*³¹ and *Mirpurkhas Sugar Mills*³² have maintained that notifications could not generically operate retrospectively and it is the cabinet decision that precipitates the executive notification. Any other interpretation of the law would not only militate against the aforementioned edicts but also render section 8(3) of the OGRA Ordinance redundant.

15. Learned counsel for the defendants remained unable to dispel the aforesaid and this Court has also been assisted with no reason to disagree with the proposition.

²⁷ Per Hasan Azhar Rizvi J in *Government of Balochistan vs. Attock Cement* reported as 2024 SCMR 876.

²⁸ 2023 SCMR 584 (relevant @ 592B to 593); 2022 SCMR 650 (relevant @ 656D); 2022 CLC 569 (relevant @ 573 paragraph 10); 2021 PTD 11 (relevant @ 18B); 2018 CLD 203 (relevant @ 217G); PLD 2018 SC 178 (relevant @ 185C); 2017 SCMR 1801 (relevant @ 1803A); 2010 SCMR 767 (relevant @ 770B).

²⁹ Per Muhammad Junaid Ghaffar J in *Rashid Ali Noonari vs. Zoya Noonari* (CP-S 309 of 2019 Sukkan) judgment dated 21.01.2022.

³⁰ Reference was made to paragraphs 4, 5 and 6 thereof.

³¹ *Sindh Petroleum and CNG Dealers Association & Others vs. Federation of Pakistan & Others* reported as 2020 CLC 851.

³² *Mirpurkhas Sugar Mills vs. Government of Sindh* reported as 2020 CLD 232.

ECC vs. Federal Cabinet

16. The cabinet is a Constitutional body through which the government exercises its powers and the ECC is a committee thereof. This Court finds no reason to afford any sanction to the learned AAG's novel contention that approval by the ECC be deemed to be approval by the cabinet simply because some individuals have membership common *inter se*.

*Reference 01 of 1988*³³

17. This edict was raised earlier in the *Sindh Petroleum*³⁴ and it was duly distinguished in *pari materia* facts and circumstances on the premise that the principles enunciated were applicable in the context of elections and could not be demonstrated to have an overarching general application.

Confining Mustafa Impex to specific actions of the government

18. Mr. Khalil had sought to confine *Mustafa Impex* to exercise of powers under Articles 90, 97 and 99 of the Constitution and argued that it ought not to be imposed upon exercise of proprietary rights per Articles 172(3) and 173 of the Constitution. Mr. Almani had analogized that such an interpretation would mean that while cabinet approval would be sacrosanct for taxation, appointments etc., however, a mere executive order would be all that would be required to part with the State's assets, natural resources etc.

19. Respectfully, *Mustafa Impex*, or the judgments of the superior courts that followed it, made no attempt to circumscribe the remit of the law enunciated. This court has not been assisted with any reason, or authority for that matter, to interpret the edicts in any other manner than the plain verbiage thereof suggests.

20. In *Sindh Petroleum* the relevant gas price notification was upheld, however, the ratio of the SSGC case³⁵ was not disputed. The binding edict was distinguished as being confined to a challenge to a gas price notification on the basis of *Mustafa Impex*³⁶. The present *lis* falls squarely in the said category.

³³ PLD 1989 SC 75.

³⁴ *Sindh Petroleum and CNG Dealers Association & Others vs. Federation of Pakistan & Others* reported as 2020 CLC 851.

³⁵ SSGC vs. Federation of Pakistan reported as PLD 2017 Sindh 733.

³⁶ As denoted in paragraph 10 of *Sindh Petroleum and CNG Dealers Association & Others vs. Federation of Pakistan & Others* reported as 2020 CLC 851.

Alternate argument

21. It was argued that if *Mustafa Impex* was held applicable and *post facto* ratification found invalid, even then the Impugned Notification ought to be saved as it caused no prejudice to the plaintiffs. Respectfully, the argument is paradoxical since it was demonstrated that it is the defendant SSGC that is not prejudiced by any failure of a price increase notification.

22. *Admittedly* the defendant SSGC has a contractual relationship with the Federal Government in which the company is *guaranteed* a certain rate of return. The periodical price review requests are predicated upon actualizing the said return. The defendants' counsel made absolutely no effort to suggest that a subsequent price review request would be devoid of any previous shortfall, occasioned for any reason whatsoever.

Conclusion

23. In view of the binding authority illuminated by the Supreme Court *vide Mustafa Impex*³⁷, *A D Khawaja*³⁸ and by Division Benches of this Court *vide A D Khawaja*³⁹, *Mirpurkhas Sugar Mills*⁴⁰ and the SSGC case⁴¹, the issue⁴² framed for determination herein is hereby answered in the negative; in favor of the plaintiffs and against the defendants. Therefore, the Impugned Notification, being the notification of fixation of gas prices issued by the Oil & Gas Regulatory Authority dated 30.12.2016, is declared as *void ab initio*.

The operation of this judgment shall remain suspended for a period of thirty days from the date hereof; hence, the securities furnished pursuant to respective *ad / interim* orders shall remain intact for the said period.

The office is instructed to place a copy hereof in each of the connected matters.

Judge

³⁷ Per Mian Saqib Nisar J; *Mustafa Impex vs. Government of Pakistan* reported as PLD 2016 Supreme Court 808 (“*Mustafa Impex*”).

³⁸ Per Umar Atta Bandial J in *Province of Sindh vs. Shehri* and connected matters (*Civil Appeals 148 to 150 of 2018*).

³⁹ *Karamat Ali & Others vs. Government of Sindh* reported as PLD 2018 Sindh 8.

⁴⁰ *Mirpurkhas Sugar Mills vs. Government of Sindh* reported as 2020 CLD 232.

⁴¹ *SSGC vs. Federation of Pakistan* reported as PLD 2017 Sindh 733.

⁴² “*Whether the impugned notification dated 30.12.2016 could have been issued without approval of the Federal Government under section 8 of the OGRA Ordinance 2002*”.

Schedule

Suit 1027 of 2017 - SWANO Enterprises & Others v. Federation of Pakistan & Others	Suit 1061 of 2017 – Arm. S. Snack Food v. Federation of Pakistan & Others
Suit 1221 of 2017 - United Towel Exporters (Pvt) Limited v. Federation of Pakistan & Others	Suit 131 of 2017- Pakistan Beverage (Pvt) Ltd. & Others. v. Federation of Pakistan & Others.
Suit 144 of 2017 - Hashwani Hotels Ltd., & Others. v. Federation of Pakistan & Others.	Suit 145 of 2017 - Avari Hotels Ltd., & Others v. Federation of Pakistan & Others.
Suit 146 of 2017 - International Industries Ltd., & Others. v. Federation of Pakistan & Others.	Suit 147 of 2017 - Gul Ahmed Textile Mills Ltd., & Others. v. Oil & Gas Regulatory Authority & Others.
Suit 148 of 2017 - Fatima Weaving Mills Pvt., Ltd., & Others. v. Federation of Pakistan & Others.	Suit 149 of 2017 -. ATM Industries Pvt. Ltd & Others v. Federation of Pakistan & Others
Suit 151 of 2017 - Karam Ceramics Ltd & Others v. Federation of Pakistan & Others	Suit 153 of 2017 – Denim International & Others v. Federation of Pakistan & Others
Suit 158 of 2017 - Universal Cables Industries Ltd., & Others. v. Federation of Pakistan & Others.	Suit 159 of 2017 - Paracha Textile Mills Ltd., & Others. v. Federation of Pakistan & Others.
Suit 1615 of 2017 - Al Momin Packaging Ind. Pvt. Ltd., & Others. v. Federation of Pakistan & Others.	Suit 162 of 2017 - Pakistan Cables Ltd., & Others. v. Federation of Pakistan & Others.
Suit 164 of 2017 - Kohinoor Soap & Detergents (Pvt.) Ltd., & Others. v. Federation of Pakistan & Others.	Suit 165 of 2017- Collapsible Tube Co., (Pvt) Ltd., & Others. v. Federation of Pakistan & Others.
Suit 166 of 2017 - Quick CNG Station v. Federation of Pakistan & Others	Suit 167 of 2017 - Hiba Weaving Mills (Pvt) Ltd., & another. v. Oil & Gas Regulatory Authority & Others.
Suit 168 of 2017 - Ambreen Glass Industries & Others v. Federation of Pakistan & Others	Suit 169 of 2017 - Ifco Pakistan (Pvt) Ltd., & Others. v. Federation of Pakistan & Others.
Suit 171 of 2017 - Amreli Steel Limited & Others v. Federation of Pakistan & Others	Suit 172 of 2017 - Pakistan Synthetics Ltd., & Others. v. Federation of Pakistan & Others.
Suit 175 of 2017 - Stitchwell Garments v. Federation of Pakistan & Others.	Suit 181 of 2017 -. Ahmed Oil Industries (Pvt) Ltd., & Others. v. Federation of Pakistan & Others.
Suit 185 of 2017 - Knitwear Pvt. Ltd. v. Federation of Pakistan & Others.	Suit 190 of 2017 - Nagina Cotton Mills Ltd. v. Oil & Gas Regulatory & Others.
Suit 192 of 2017 -. Irfan Noman Bernas (Pvt) Ltd., & Others. v. Federation of Pakistan & Others.	Suit 194 of 2017 - Zahra Industries (Pvt) Ltd., & Others. v. Federation of Pakistan & Others.
Suit 195 of 2017 - B.P. Industries Pvt. Ltd Others v. Federation of Pakistan & Others	Suit 196 of 2017 - Caltex Oil Pak Limited (ajjaz Auto) Others v. Federation of Pakistan & Others
Suit 197 of 2017 - Proline (Pvt) Ltd., & Others. v. Federation of Pakistan & Others.	Suit 198 of 2017 - Khas Textile Mills (Pvt) Ltd., & Others. v. Federation of Pakistan & Others.
Suit 201 of 2017 - Richko Textiles. v. The Federation of Pakistan & Others.	Suit 206 of 2017 - Gulzar Towels v. Federation of Pakistan & Others.
Suit 2087 of 2017- Sanam Textile Mills & others v. Federation of Pakistan & others	Suit 2119 of 2017 - Any Textile Mills (Pvt) Ltd. v. Federation of Pakistan & Others.
Suit 220 of 2017 - International Industries Ltd., & Others. v. Federation of Pakistan & Others.	Suit 221 of 2017 - Kohinoor Spinning Mills Ltd & Others v. Federation of Pakistan & Others
Suit 224 of 2017 - Model CNG Point. v. Federation of Pakistan & Others.	Suit 232 of 2017 - Indus Motor Company Ltd. v. Federation of Pakistan & Others.
Suit 233 of 2017 - T.S. International & Others. v. Federation of Pakistan & Others.	Suit 236 of 2017 - Lucky Cement Limited v. Federation of Pakistan & Others
Suit 2420 of 2017 - Engro Polymer & Chemicals Limited v. Federation of Pakistan & others	Suit 2421 of 2017 - Engro Polymer & Chemicals Limited v. Federation of Pakistan & others
Suit 252 of 2017 - M/s. Babar (Pvt) Ltd., & Others. v. Federation of Pakistan & Others.	Suit 257 of 2017 - Super CNG Station & Others. v. Federation of Pakistan & Others.
Suit 258 of 2017 - Sun Metal Industries (Pvt) Ltd. v. Federation of Pakistan & Others.	Suit 263 of 2017 - Fimcotex Industries (Pvt) Ltd. v. Federation of Pakistan & Others.
Suit 264 of 2017 - Pakistan Oil Mills (Pvt) Ltd. v. Federation of Pakistan & Others.	Suit 2641 of 2017 - Al-Amin Denim Mills (Pvt) Ltd. v. The Federation of Pakistan & Others.
Suit 287 of 2017- Spotlit Printers (Pvt) Limited & Others v. Federation of Pakistan & others	Suit 301 of 2017 - Hamid Textile Industries v. Federation of Pakistan & Others
Suit 310 of 2017 - Prime Safety Limited v. Federation of Pakistan & Others	Suit 311 of 2017 - Beltexco Limited v. Federation of Pakistan & Others
Suit 386 of 2017 - Steelex (Pvt) Ltd & Others v. Federation of Pakistan & Others	Suit 411 of 2017 - Pak Dyeing & Bleaching & Others. v. Federation of Pakistan & Others.
Suit 417 of 2017 - Engro Fertilizers Limited v. Federation Of Pakistan & Others	Suit 448 of 2017 - Lucky Aluminum (Pvt) Ltd & Others v. Federation of Pakistan & Others

Suit 462 of 2017 - Muhammad Shafi & others v. Federation of Pakistan & Others	Suit 463 of 2017 - Dawood Spinning Mills Pvt. Limited v. Federation of Pakistan & Others
Suit 465 of 2017 - English Biscuit Manufacturers (Pvt) Limited v. Federation of Pakistan & Others	Suit 466 of 2017 - Winner Foods (Pvt) Ltd & Others v. Federation of Pakistan & Others
Suit 468 of 2017 - Shahzad Tejani v. Federation of Pakistan & Others	Suit 472 of 2017 - Idrees Textile Mills Limited & Others v. Federation of Pakistan & Others
Suit 474 of 2017 - Al-Ahmed Textile Mills Limited & others v. Federation of Pakistan & Others	Suit 476 of 2017 - Nova Leathers (Pvt) Ltd & Others v. Federation of Pakistan & Others
Suit 481 of 2017 - Yaqoot Oil Processing & Extracting Mills v. Federation of Pakistan & Others	Suit 482 of 2017 - Farooq Ghee & Cooking Oil Mills v. Federation of Pakistan & Others
Suit 483 of 2017 - Shafiq Dyeing & Bleaching v. Federation of Pakistan & Others	Suit 488 of 2017 - Artistic Apparels (Pvt) Limited v. Oil & Gas Regulation Authority & Others
Suit 495 of 2017 - Kohinoor Textile Mills Limited & Others v. Federation of Pakistan & Others	Suit 497 of 2017 - Kashif Ayub & others v. Federation of Pakistan & Others
Suit 509 of 2017 - Asian Cng Station & others v. Federation of Pakistan & Others	Suit 513 of 2017 - Rauf Textile & Printing Mills (Pvt) Ltd & Others v. Federation of Pakistan & others
Suit 523 of 2017 - Alam Cotton Mills (Pvt) Ltd. v. Federation of Pakistan & Others.	Suit 591 of 2017 - Crescent Fibres Limited & Others v. Federation of Pakistan & Others
Suit 615 of 2017 - Crown Apparel v. Federation of Pakistan & Others	Suit 643 of 2017 - Nishat Mills Limited & another v. Federation of Pakistan & Others
Suit 718 of 2017 - G.S. Industries (Pvt) Limited & Others v. Federation of Pakistan & Others	Suit 726 of 2017 - Muhammad Irfan v. Federation of Pakistan & Others
Suit 729 of 2017 - Padela Twisting (Pvt) Limited & Others v. Federation of Pakistan & Others	Suit 733 of 2017 - Kangore Traders v. Federation of Pakistan & Others
Suit 735 of 2017 - Unique Poultry International (Pvt) Ltd. v. Federation of Pakistan & Others.	Suit 748 of 2017 - Garibsons Pvt. Ltd & Others v. Federation of Pakistan & Others
Suit 980 of 2017 - ISIS Pharmaceuticals & Chemicals Works. v. Federation of Pakistan & Others	Suit 1010 of 2018 - Al Rehmat Steel. v. Federation of Pakistan & Others.
Suit 1844 of 2018- Any Textile Mills (Pvt.) Ltd v. Federation of Pakistan & Others	Suit 1955 of 2018 - Nadeem Power Generation (Pvt.) Ltd & others v. Federation of Pakistan & Others
Suit 86 of 2018- N.S. Food & another v. Federation of Pakistan & Others	Suit 91 of 2018 - Golden Steel Re-Rolling Mill v. Federation of Pakistan & Others