8th Judicial Conference

Organized by

The Law and Justice Commission of Pakistan

Strategy for Delay Reduction and Expeditious Disposal of Backlog of Cases

Paper Presented by

Muhammad Tariq Masood

Member (Legal) Federal Board of Revenue, Islamabad

Held on 4-5 May, 2018

ABBREVIATIONS

ADRC	:	Alternate Dispute Resolution Committee
AT	:	Appellate Tribunal
ATC	:	Appellate Tribunal Customs
ATIR	:	Appellate Tribunal Inland Revenue
BHC	:	Baluchistan High Court
CA	:	Civil Appeal
CA 1969	:	Customs Act, 1969
CIR	:	Commissioner Inland Revenue
CIR / CA	:	Commissioner / Collector Appeals
CJ	:	Chief Justice
CMA	:	Civil Miscellaneous Application
CNIC	:	Computerized National Identity Card
CP	:	Constitutional Petition
CPLA	:	Civil Petition for leave to Appeal
CS	:	Civil Suit
DNP	:	Dismissed for non-prosecution
ERP	:	Enterprise Resource Planning
FBR	:	Federal Board of Revenue
FEA 2005	:	Federal Excise Act, 2005
FO	:	Federal Ombudsman
FST	:	Federal Services Tribunal
FTO	:	Federal Tax Ombudsman
HC	:	High Court
ICA	:	Intra Court Appeal
IHC	:	Islamabad High Court
ITO 2001	:	Income Tax Ordinance, 2001
JM	:	Judicial Member
LA	:	Legal Advisor
LHC	:	Lahore High Court
NTN	:	National Tax Number
PHC	:	Peshawar High Court
SC	:	Supreme Court of Pakistan
SHC	:	High Court of Sindh
STA 1990	:	Sales Tax Act, 1990
STRN	:	Sales Tax Registration Number
TB	:	Tax Bench
TM	:	Technical Member
WP	:	Writ Petition

Table of Contents

1. Statement of the Problem

There is a large number of pending cases at various courts and appellate fora and the average disposal time is rather long. This situation creates hardship for the litigants. Government revenue is stuck up in tax related cases. Cost of litigation swells. Justice delayed is justice denied.

2. Introduction

This paper focuses on the subject from the perspective of FBR[1]and cases involving federal taxes and duties. The view point presented in this paper is based on author's experience while dealing with litigation at various judicial, quasi judicial and administrative fora. This paper, however, does not take into account cases at the FTO or the FO or the FST etc, although some of the material discussed here might also be relevant in the context of these fora. Moreover, due to negligible interaction with civil courts in their original jurisdiction, pendency at the District Judiciary is also excluded from the purview of this paper. As such this paper only analysis the issues at the SC and HCs level with some reference to AT; and propose solutions in that context.

There are a total of four tiers of appellate hierarchy available to the taxpayers and three to the department[2] (FBR). Cases are also filed directly in the HCs, WPs/CPs[3] and Suits[4]. Besides these four tiers, occasionally there are cases filed against the FBR in Civil Courts where FBR is mostly a proforma party.

---

[1]The views and opinion in this paper are personal views of the author.
[2] For example, Section 45B (1) of STA, 1990 & Section 33(1) of FEA, 2005.
[3]Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973.
[4]Only SHC (principle seat of Karachi District) exercises the original civil jurisdiction in respect of civil suits.

The first forum available to the taxpayers against departmental actions is the office of the Commissioner/Collector (Appeals)[5]. The decisions of CIR (A) and Collector (Appeals) can be challenged both by the taxpayers as well as by the department before the ATs[6]. The AT is the last fact finding forum[7]. The questions of law arising from decisions of the ATs can be placed before the HCs in the form of References[8] and finally the parties can choose to file appeals before the SC[9]on the questions of law arising from the decisions of the HC subject to grant of leave to appeal.

The composition of the appellate hierarchy is a mixture of departmental and non-departmental persons. The Office of the Commissioner/Collector (Appeals) is under the administrative control of the FBR[10] and officers of Basic Scale 20 are generally posted. They have full independence to take decisions on merit[11]. FBR monitors only the administrative aspects such as rate of disposal of cases[12], compliance of due process in deciding cases etc.[13] together with providing infrastructure support. The ATs are under administrative control of the Ministry of Law[14]. The members of the ATs comprise of Judicial and technical members. TMs are appointed from a pool of FBR officers sent on deputation to the Law and Justice Division whereas professionals having relevant qualifications and experience or persons from lower

[5] Section 127 of the ITO 2001, Section 45B of STA 1990, Section 33 of FEA 2005 and Section 193 of CA 1969
[6] Section 131 of ITO 2001, Section 46 of STA 1990, Section 34 of FEA 2005 and Section 194A of CA 1969
[7]Section 132(10) of ITO 2001, Section 47 of STA 1990, Section 34A of FEA 2005 and Section 194B of CA 1969
[8] Section 133 of ITO 2001, Section 47 of STA 1990, Section 34A of FEA 2005 and Section 196 of CA 1969
[9] Article 185 of the Constitution of the Islamic Republic of Pakistan, 1973
[10] Section 207 (3) of ITO 2001, Section 30(2) of STA 1990, Section 29(1A) of FEA 2005 and Section 3 of CA 1969
[11]Section 214(2) of ITO 2001, Section 72 of STA 1990, Section 42 of FEA 2005 and Section 223 of CA 1969
[12] Rule 76L of Income Tax Rules 2002, Rule 150ZZD of Sales Tax Rules 2006 & Rule 48L of Federal Excise Rules 2005
[13]Section 128 of ITO 2001 read with Rule 76 to 76O of Income Tax Rules 2002, Section 45B of STA 1990 read with Rule 150ZR to 150ZZD of Sales Tax Rules 2006, Section 33 of FEA 2005 read with Rule 48 to 48O of Federal Excise Rules 2005
[14]Ministry of Law and Justice, Government of Pakistan website www.molaw.gov.pk, Accessed on 6th April 2018

judiciary are appointed as JMs[15]. Beyond these two fora there comes the domain of Superior Judiciary comprising of HCs and SC.

There is a large number of Tax related cases pending in courts and appellate fora. The available statistical estimates show the following:

Forum	SC[16]	HCs[17]	Tribunals[18]	Com./Coll. Appeals[19]
Pendency	2,660	12,396	37,546	11,390

3. Analysis of Overall Filing and Disposal at the Superior Judiciary

As a prelude to the main discussion, it may be useful to have an analysis of the institution and disposal trend of cases at the SC and HCs levels in the backdrop of statistics for 2014 to 2016[20] (**Table A to C**) and the statistics available for the month of February 2018[21] **(Table-D)**.

Table-A: JUDICIAL STATISTICS OF PAKISTAN - ANNUAL REPORT 2014

Name of Court	Pendency	Institution	Disposal	Balance
Supreme Court of Pakistan	20480	19170	16886	22764
Lahore High Court	173037	144422	152776	164683
High Court of Sindh	66475	34497	26751	70046
Peshawar High Court	26716	21760	20935	27541
High Court of Balochistan	4923	4053	3697	5279
Islamabad High Court	13207	7934	6631	14500

[15] Section 130 of ITO 2001 & Section 194 of CA 1969
[16]Data provided by the Additional Registrar Litigation/ Computer Wing of SC during meeting with Member (legal), FBR on 19th March 2018
[17]Data collected by Director law FBR from HCs and reported by the FBR field formations to Member Legal FBR
[18]Data compiled from Monthly Reports from ATs (Inland Revenue & Customs) received by FBR for the month of January 2018
[19]Data compiled from Monthly Reports of CIRs/CAs received by FBR for the month of February 2018
[20]Judicial statistics of Pakistan Annual Report 2014, Law & Justice Commission of Pakistan, Available at http://ljcp.gov.pk/nljcp/viewpdf/pdfView/UHVibGljYXRpb24vNWE4MzgtanNwXzE0LnBkZg==#book/, Accessed on 6th April 2018. Data for 2016 & 2017 obtained from Law & justice Commission of Pakistan through email.
[21]Consolidated statement showing pendency, institution and disposal of cases during the period 1-28th February, 2018 in the SC, HCs; Law and Justice Commission of Pakistan, available at http://ljcp.gov.pk/nljcp/assets/dist/news_pdf/courts.pdf, Accessed on 6thApril 2018

Table-B: JUDICIAL STATISTICS OF PAKISTAN - ANNUAL REPORT 2015

Name of Court	Pendency	Institution	Disposal	Balance
Supreme Court of Pakistan	23251	19302	14914	27639
Lahore High Court	164683	149517	162435	151765
High Court of Sindh	70046	38274	30029	79391
Peshawar High Court	27541	23502	22375	28668
High Court of Baluchistan	5279	4553	4210	5622
Islamabad High Court	14500	7474	9378	12596

Table-C: JUDICIAL STATISTICS OF PAKISTAN - ANNUAL REPORT 2016

Name of Court	Pendency	Institution	Disposal	Balance
Supreme Court of Pakistan	27939	20705	16837	31807
Lahore High Court, Lahore	151765	144529	131251	140837
High Court of Sindh, Karachi	80093	39071	35094	85835
Peshawar High Court, Peshawar	28668	25818	20604	33846
High Court of Baluchistan	5622	4501	3965	6158
Islamabad High Court	12596	8184	6785	13995

Table –D: Consolidated Statement showing Pendency, Institution and Disposal of cases during the Period 1-28th February, 2018 in the SC and HCs of Pakistan

Name of Court	Pendency	Institution	Disposal	Balance
Supreme Court of Pakistan	38,350	1,437	1,730	38,342
Lahore High Court	150,573	12,011	10,537	152,047
High Court of Sindh	94,325	3,289	3,646	93,160
Peshawar High Court	30,800	3,769	6,679	27,862
High Court of Baluchistan	6,510	404	225	6,140
Islamabad High Court	16,393	788	673	16,536

Over the three years period, the combined pendency of SC and HCs has increased from 304,813 to 312,478. At the SC there has been an increase of pendency from 22,764 in 2014 to 31,807 in 2016, however, at the HC level there has been a marginal decrease in the pendency from 282,049 in 2014 to 280,671 cases in 2016.

The trend of fresh institution of cases and disposal during the said period reveals that at both the levels the combined fresh institution of cases was 717,266 whereas the corresponding

disposal was 685,553 cases. At the SC level the data shows that 59,177 were instituted as against 48,637 disposed. At the five HCs a total of 658,089 cases were instituted whereas the total cases disposed were 636,916.

From the above data it can be inferred that;

a) The overall pendency at the SC and HC levels has increased
b) Fresh institution of cases has outpaced the disposal
c) If all the factors remain constant, the backlog will not be liquidated rather it would increase

Apart from the above three years historical trends, let us consider the current data available for the month of February 2018 to estimate the time period required for liquidating the current levels of pendency by taking into account the differential of fresh institution over disposal of cases during the period. There were 1,437 fresh cases filed in the SC during the period and a total of 1,730 were disposed. It means that, if all factors remain constant, it would take the SC approx. 11 years to liquidate the pendency of 38,342 cases as on 28th February 2018.

Applying the same parameters, in case of LHC, BHC & IHC the rates of fresh institution and disposal reveal that the number of fresh institution of cases was more than the disposal. In SHC, the number of fresh institution of 3,289 cases is slightly off set with disposal of 3,646 cases showing a net of 357 cases disposed in excess of fresh institution. Taking into account this excess disposal rate over the fresh institution it would take the Sindh HC 22 years to finish this level of pendency. The data with regards to Peshawar HC shows encouraging trend, as against fresh institution of 3,769 cases a total of 6,679 cases were disposed. This would mean that if the

current trend prevails it would take the Peshawar HC approx. 10 months to liquidate the current pendency.

4. Issues

i) Excessive Workload on Judges

The present working strength of judges in the SC is 16[22]as against 7 in 1947[23]and that of the five HCs together is 121[24]. This means that, with the current pendency of 38,342 cases at the SC and 295,745 cases at the HCs, there is an average load of 2,396 cases per judge in the SC and of 2,444 per judge in the HC. It is acknowledged even by the CJ of Pakistan that our judiciary is overburdened with cases[25]. In his address to the lawyers at the Quetta Registry's Bar on 10th April 2018 the CJ of Pakistan has attributed shortage of judges and strikes as the main reason of delay in cases while also pointing out that laws pertaining to the judiciary had become obsolete[26].

ii) Court Vacations and Strikes

In Pakistan, the superior courts follow the tradition of having summer and winter holidays in addition to the other official national holidays. This practice considerably reduces the number of working days during which the courts hear cases.

The origin of this tradition of courts' summer holidays is obscure. There are different versions as to how and when this tradition started. It is traced back to when the landed gentry of

[22] Source: Website of SC at http://www.supremecourt.gov.pk/web/page.asp?id=205, Accessed on 5th April 2018
[23] *Pakistan Horizon*. Pakistan Institute of International Affairs 1947 available at https://books.google.com.pk/books?id=wuVtAAAAMAAJ&dq=chief+justice+of+pakistan+and+judges+1947+Rashid&q=six+judges&redir_esc=y, Accessed on 5th April 2018
[24] Source: Websites of the LHC, SHC, PHC, BHC and IHC at http://www.lhc.gov.pk/judges, http://www.shc.gov.pk/, http://www.peshawarhighcourt.gov.pk/app/site/35/c/Sitting_Judges.html, https://bhc.gov.pk/ and http://www.ihc.gov.pk/ respectively; Accessed on 5th April 2018
[25] "Work begins on legal reforms", Daily "The News", 11th April, 2018
[26] *Ibid*

the judiciary had to return to their farms to bring in the harvest[27]. In the sub-continent the source of this tradition could not be traced by record of SC of India. The Representative of Supreme Court of India, during hearing proceedings in noted Right to Information activist, Subhash Chandra Agrawal's second appeal on his two-year-old query, stated before the Chief Information Commissioner (CIC) on 10th February 2016, that the Supreme Court has193 working days and that they "do not have record as to how the tradition of summer leave started"[28].There is general consensus however that this practice has colonial origin and although "much has changed since the British left the country, yet certain practices, such as having summer vacations introduced by them, continue to be in vogue"[29].

Supreme Courts Rules 1980 govern the working days and judicial calendar of the SC. Rule 4[30] and Rule 5[31] of Order II of the said rules deal with summer vacations and winter vacations (plus other holidays) respectively. CJs of HCs issue notifications of vacations in pursuance of powers conferred by section 25 of West Pakistan Civil Courts Ordinance 1962[32].

---

[27] "Justice? Sorry, it's away on holiday", Robert Verkaik, Independent, Tuesday 13 August 1996, Available at https://www.independent.co.uk/news/uk/justice-sorry-its-away-on-holiday-1309727.html, Accessed on 5th April 2018

[28] "No record of why courts are closed for the summer and other long holidays", Vinita Deshmukh, 18th February 2016, Available at https://www.moneylife.in/article/no-record-of-why-courts-are-closed-for-the-summer-and-other-long-holidays/45524.html. Accessed on 5th April 2018

[29]"Summer vacation for courts generate much heat", Mohamed Imranullah S. , The Hindu, 07 March 2013, Available at http://www.thehindu.com/todays-paper/tp-national/tp-tamilnadu/summer-vacation-for-courts-generates-much-heat/article4483495.ece, Accessed on 5th April 2018

[30]The Supreme Court Rules 1980, available at https://pakistanconstitutionlaw.com/category/01-the-supreme-court-rules-1980/. Accessed on 6th April 2018. Rule 4 of Order II of these rules states that "4.Summer vacation of the Court shall commence on the 15th June or on such date as may be fixed in each year by the Chief Justice and notified in the Gazette"

[31] The Supreme Court Rules 1980, available at https://pakistanconstitutionlaw.com/category/01-the-supreme-court-rules-1980/. Accessed on 6th April 2018. Rule 5 of Order II of these rules states that "5. The Court shall not ordinarily sit on Saturdays or on any other day that may be set apart for writing of judgments, nor during winter holidays, that is to say, December 18 to 31, both days inclusive, and on any other days notified in the Gazette as Court holidays

[32]West Pakistan Civil Courts Ordinance 1962, http://www.lhc.gov.pk/calendar. Accessed on 5th April 2018

Lawyers Associations/Bar Associations frequently call strikes for various reasons which may be as trivial as quarrel with some member of the bar associations. Administrative action of Courts may also lead to strikes. Strikes may also be called by lawyers associations based on their political affiliations. Considerable time is lost as all cases fixed for the day are adjourned and fixed for some future dates therefore piling up the already huge backlog.

iii) Antiquated Laws, Outdated Court Procedures and Lack of Proper Infrastructure

Most of our laws and related procedures have become outdated due to passage of time, increase in population, development of technology and overall increase in the size of government. These old laws and procedures are not capable to meet the current workload and requirement of delivering speedy justice. Long drawn proceedings are due to waste of time on the arguments on vires of laws in HCs and then again in SC, competence of legislature and jurisdiction of authorities, whether cause of action arises or not, delegation of powers and sufficiency of notices and other procedural matters. Taxing statutes are ever changing, complex, and technical, they have a blend of law and accountancy, there are issues of interrelated concepts and hence beyond the comprehension of a common man and at times the bench may find it challenging to understand without proper assistance. Frequent changes of benches in part heard cases further aggravate the situation. Procedural aspects such as filing of cases, service of notices, pleadings, communication of court orders are hostage to manual processing and long drawn verbal submissions. Lack of proper infrastructure also impedes quick disposal of cases. There is shortage of staff and the staff appointed in the courts is deficient in proper skill set.

iv) Bypassing Statutory Appellate Hierarchy- Invoking Constitutional Jurisdiction

There is an increasing trend in filing CPs/WPs in tax matters, notices to initiate legal proceedings in a taxing statute are challenged in constitutional jurisdiction to seek stay of proceeding, notice for recovery of tax demand are challenged for seeking stay against recovery. Liberal approach of the HCs to grant interim relief by way of stay of proceeding or by way of stay of demand suits the taxpayers as interim relief is bigger than ultimate relief, as usually leave to appeal is not filed/ granted against interim orders. This encourages taxpayer to drag feet in the proceedings on merit. Thus actual issue is buried in cold storage and cases remain undecided for years. This creates a vicious cycle encouraging more CPs/WPs adding to pendency. Stay against notices for initiation of proceedings suits taxpayers the most as no tax demand is created saving the petitioner from burden of additional Tax/default surcharge even if the matter is decided against it[33]. Increasing number of such cases is viewed as one of the reasons for the huge backlog amid the fact that the superior judiciary which is the appellate forum of the district judiciary appears to be more focused towards the petitions related to articles 199 and 184 (3) of the Constitution that gives them the power to enforce fundamental rights[34].

v) Delay in Judicial Review of Vires of Law in CP/WP:

Vires of law are also frequently challenged in the HC in CP/WP/Suits, interim stay is granted at the commencement and operation of law is suspended[35]. Thus the government's fiscal

[33] As an example in case of a Multi National Company, notice for assessment of income was challenged in the HC in 2005, which was decided in favor of the Tax department but it remained pending in the SC and decided in favor of the Tax department in 2017 i.e., after 13 years. Once the assessment proceedings were completed after 13 years the demand notice was again got stayed by the HC.

[34] "Over 1.8 million cases pending in Pakistan's courts", Malik Asad, Daily "Dawn" January 21, 2018. Available at https://www.dawn.com/news/1384319. Accessed on 5th April 2018

[35] Levy of Super Tax, Income Support Levy, Alternate Corporate Tax etc have been so challenged and not decided for more than 2 years

policy outlay fails to achieve desired objectives as no revenue is collected nor the decision is arrived frustrating the government plan to generate revenue from particular enactment. During pendency government does not plan for amendment or generate revenue from alternate sources as it weakens the case of government.

vi) Filing of Suits against FBR - Sindh HC

Although the four federal fiscal laws; ITO 2001, CA 1969, ST 1990 and FEA 2005 provide ouster of jurisdiction of civil courts, however such suits are being filled in lot of cases and situations in the SHC. At present there are more than 750 suits pending against FBR at the SHC[36]. In a recent judgment[37] a Divisional Bench of SHC, has upheld the ouster of jurisdiction, however the matter is pending before the SC[38].

vii) Forum Shopping: Reference/WP/CS & ICA/CPLA

There are three distinct paths to challenge the actions of revenue authorities; perusing statutory remedy (First Appeal → Tribunal → Reference to HC) or filing of WP/CP or filing of Civil Suit (in Karachi only). Due to liberal approach of granting stay by the HCs later options are often exercised. There is inconsistency in the decisions of HC regarding their approach in permitting CPs/WPs/CSs even where adequate remedy is available. Thus demarcation or restriction on choice of forum and type of course is ambiguous. More often the object is not to get decision on merit, but to gain time and stay by the HC makes this option more attractive. There exists ambiguity in the option of filing of ICA or CPLA in the light of section 3 of the Law

[36] Data reported by the FBR Field formations to Member Legal FBR
[37] Sindh HC Appeal No. 263 of 2016, The Collector MCC & Others Vs. M/S Naveena Industries Ltd
[38] Civil Appeal No. 1179 of 2017, Naveena Industries Ltd Vs. Federation of Pakistan

Reforms Ordinance 1972[39]. Considerable time is consumed in debates on the maintainability of ICA/CPLA before the arguments on the real merits and demerits of the case. It is always at the option of the court to take a view which might be at variance with views taken by other courts or the same court in the past. In several cases the parties file CPLA before the SC, together with filing of ICA to keep their options open.

viii) Prolonged Stay – Interim Relief is More Than the Ultimate Relief

There are around 583 FBR related cases (involving revenue of over Rs. 220 billion) where stay granted by the superior judiciary has extended beyond the period of six months.[40]Article 199(4) of the Constitution provides mechanism for granting interim relief which *inter alia* require proper notice and opportunity of hearing to the prescribed law officer. The courts are required to record reasons in writing that interim order would not, impede the assessment or collection of public revenue. But such recording of reasons is rarely seen in the interim orders. Moreover, Article 199(4A) provides that the interim order shall cease to have effect after expiry of six months provided the HC shall finally decide the matter within the said six months, but courts seldom decide the matter in that stipulated time. This encourages taxpayers to bypass the statutory remedies available to them and thus more CPs/WPs/CSs adding to the backlog.

[39] Section 3 of the Law Reforms Ordinance 1972 reads as "3. Appeal to HC in certain cases.—(1) …….. (2) An appeal shall also lie to a Bench of two or more Judges of a HC from an order made by a single Judge of that Court under clause (1) of Article 199 of the Constitution of the Islamic Republic of Pakistan not being an order made under sub-paragraph (i) of paragraph (b) of that clause……. Provided that the appeal referred to in this sub-section shall not be available or competent if the application brought before the HC under Article 199 arises out of any proceedings in which the law applicable provided for a least one appeal or one revision or one review to any court, tribunal or authority against the original order.

[40]Data reported by the Field Formations to Member (Legal), FBR, July 2017-March 2018

ix) Hearing of Writ Petitions by a Single Member Bench

In PHC, SHC & BHCs the WPs/CPs are heard by a Division Bench comprising of two judges whereas in IHC and LHC Petitions are heard by a Single Member Bench. This distinction in handling WPs/CPs by a single member bench provides yet another tier and contributes towards stretching the litigation process.

x) Frivolous Litigation

Court cases continue to be filed on issues which are either already decided by the courts or which are frivolous in nature. One such example is the issue regarding CIR's powers to select cases for audit under section 177 of the ITO 2001. This issue was decided in favor of the revenue in the Fatima Sharif[41] case by the SC as early as in 2009. However, subsequently there were other rounds of litigation on the same issue where different HCs gave conflicting judgments. Nonetheless, the matter is also pending at the SC for another round on the same issue[42]. Other examples include delegation of powers in a Taxing Statute (section 122(5A) of ITO 2001) disclosure of parameters in computer ballot etc. FBR officers are also compelled to pursue cases in superior law forums as they don't want to shoulder responsibility of non-filing of appeals and face subsequent audit objections or inquiries. The Courts are reluctant to impose costs to discourage the litigants and thereby prevent unjustified cases. It delays the crucial work of government revenue collection and also puts undue pressure on the resources of the courts.

[41]Commissioner of Income Tax and others v. Fatima Sharif Textile, Kasur and others (2009 PTD 37)
[42] CPLA No. 584/2013 Warid Telecom (Pvt) Ltd Vs. CCIR Islamabad etc& CA No. 628/2014 Commissioner IR RTO Peshawar Vs. Northern Bottling Co (Pvt) ltd

xi) Recall of Orders

Recall of orders by the Tribunals is another issue which poses a potential risk of misuse. Substantive issues are taken up and decisions thereon are changed in the garb of rectification provisions leading to subsequent litigation and delays in disposal of cases. During the six months period a total of 42 cases were recalled by the ATIR[43]wherein earlier orders were revisited and after long drawn reasons or summarily altogether different orders were passed leading to multiple litigations, on the same subject at the same forum.

xii) Quality of Representation in the Courts

Despite an elaborate system of notice issuance, there are instances of non-appearance of counsel on different pretexts. In some cases it results in DNP. Once a case is DNP then efforts are made for its restoration and re-fixation. It is often observed that the standard and quality of representation before superior courts is declining. It is also a fact that many a times when the counsels have not properly prepared the case and they are unable to assist the courts and they request for repeated adjournments adding to huge pendency. There is no doubt that where government institutions are involved, at times, there may be lack of coordination between the department and its counsel. This also takes us to the quality of legal education, trainings and the licensing mechanism. The processes of enlisting and delisting of advocates on departmental panels is not transparent. Comparatively low remuneration for departmental advocates is another factor which impacts the quality and commitment of the advocates appearing for government departments.

[43] Data from Member Legal FBR office record

xiii) Lack of Automation

The litigation management continues to be carried out in an antiquated manner where there is dependence on manual record keeping. Proper management reporting systems are either lacking or require major improvements. This leads to variance in decisions by different benches on identical issues. At the Tribunal level this deficiency is more acute which results in increased number of pendency.

5. Proposed Recommendations

i. Increase the Number of Courts and Judges

With the current rate of filing of new cases and rate of disposal it is evident that the overall pendency is not likely to reduce if size of judicial apparatus remains the same. One key measure to improve disposal could be to increase the number of courts as well as the number of Judges. At the time of independence SC judges' strength was 7 as against 16 now. Population to judge ratio, though it's not a good measure by any standard, was one judge for 5 Million as against now it has become one judge for 12.5 million people. Thus need to increase the strength of judges cannot be overlooked. Besides this there are lesser working judges than even the sanctioned strength in some HCs[44]. However, if rate of fresh institution of cases remains higher than the disposal then mere increase in number of judges alone will not resolve the problem of delays.

[44] 13 positions of judges are vacant out of 60 sanctioned posts in LHC, Source: https;//nation.com.pk/17-Feb-2016, one is vacant in SHC reference https://en.wikipedia.org/wiki/Sindh_High_Court#Current_Composition both accessed on 5th April 2018

ii. Reviewing of Court Calendar

There are on an average 90-95 vacation days in SC and 60-65 in HCs, there are 15 gazette holidays on an average and as the SC works on five days a week basis and HCs on six days basis; therefore approximately there are 151 court days available for SC and 233 for HCs in a calendar year. In the presence of such huge backlog of cases there seems little justification for such long vacations. R M Lodha, the then CJ of Indian SC curtailed the summer vacation from a maximum of ten weeks to seven weeks in 2014[45]. Recently CJ of Pakistan has been working till late evening and even on weekends but entire setup needs to be geared up. Since in Pakistan curtailment of duration of vacation is within the discretion of the CJs, either under the SC Rules 1980 or under section 25 of the West Pakistan Civil Courts Ordinance 1962, therefore there is a need of exercising discretion in national interest to curtail the vacation period if not abolishing the same.

On an average SC decides almost 16,212 cases in one year[46]. If vacations are abolished altogether then disposal will be 26,412 cases per year meaning thereby 10,200 additional cases can be disposed of. As there is backlog of 38,342 cases in the SC; then it can be liquidated almost four years earlier than the estimated time with vacations. If vacation period is curtailed by 50%, instead of abolishing then 5,865 additional cases will be disposed of annually. For HCs, let's take the example of LHC, if working on the above pattern is applied to a presumption of abolishing the vacations then it would be disposing off an additional 41,516 cases annually and if

[45]"Supreme Court, High Courts, unable to justify their month long summer vacation", Prabhati Nayak Misra, 21st February 2016, available at http://www.dnaindia.com/india/report-supreme-court-courts-unable-to-justify-their-long-vacations-2180268 . Accessed on 6th April 2018

[46] Based on data of disposal in 2014 to 2016 by the SC as shown in Table A to C at page 7 & 8

vacation is curtailed by 50% then 21,074 additional cases will be decided. Position of other HCs would not be different.

iii. Simplify the Existing Laws and Court Procedures

There is a plethora of complex laws and court procedures which are a source of delay and abuse of process of law. The existing laws and procedures need to be revisited with a view to make them simple and to remove redundancy and duplication. As this paper concentrates on backlog of FBR revenue related cases, therefore it is proposed that a committee of experts in the civil litigation matters may be constituted to examine the issue and propose recommendations.

Revenue cases are either not represented or poorly represented in the courts which results in adjournments and addition to backlog. One reason, out of many, is improper identification of cases. FBR is passing through reform and expansion process and changes in jurisdiction are frequent. FBR computerized record identifies individuals on the basis of CNIC whereas corporate cases and AOPs (Firms) are identified by NTNs. Court notices and orders identify cases by their own systems and notices convey names of the persons, such (incomplete) information makes it difficult to identify the proper jurisdiction over the case or identification of case itself and the legal counsel therefore it consumes a lot of time which delays timely action and proper representation of case before the courts. System should be introduced to record the CNIC or the NTN at the time of filing of court case and mention these numbers on all correspondence relating to hearing notices, court orders etc so that the case can be accurately and timely identified for proper compliance and help improve the quality of representation and lead to quick disposal of cases.

iv. Revisiting the Writ Jurisdiction- Article 199 of the Constitution

In the 1973 Constitution of Pakistan, Article 199 specifies the jurisdiction of HCs. This article describes HCs' jurisdiction in several areas that inter alia include the matters of public interest and revenue. Specifically, articles 199(1), (4) and (4A) provide the mechanism for entertaining writs and applicable length for interim orders. For clarity relevant portions of the said article are reproduced as under:

> *"199(1) Subject to the Constitution, a HC may, if it is satisfied that no other adequate remedy is provided by law,"*

In all taxing statute a complete and adequate system of legal remedy against proceeding or any order passed by a revenue authority or inaction has been provided. There may be challenges of independence, transparency, competence, apathy and fair play besides other administrative issues but solution does not lie in HCs assuming that job of initial scrutiny and acting as a court of first appeal by entertaining all kinds of CPs/WPs/CSs even against notices (for initiation of legal or factual enquiry) or proceedings otherwise validly initiated under the statute. HCs may assume or enhance their role of superintendence[47] more vigorously and may make more effective rules of procedure for the subordinate courts[48]. Recently LHC ordered for framing of rules for the first tier of appeal and timelines for disposal of stay of demand applications[49] in tax matters. Such rules have been framed and now implemented which will reduce number of petitions for stay of demand. There is a need to take conscious decision to discourage writs in the presence of alternate legal remedy unless serious breach of jurisdiction

[47] Article 203 of the Constitution of Islamic Republic of Pakistan 1973
[48] Article 202 of the Constitution of Islamic Republic of Pakistan 1973
[49] WP No 67124/2017 Dated 29-11-2017

or malafide is involved and alleging party must be required to establish malice beyond reasonable doubts and failure to do so must entail cost on the petitioner.

Article 199 (4) provides for proper notice and opportunity of being heard to the prescribed law officer and the Court is obliged to record reasons for issuing an interim order if satisfied that such an order would not, inter alia, impede the assessment or collection of public revenues. Relevant portion of the Article is reproduced as under:

> *"199(4) ....*
>
> *(b) the making of an interim order would have the effect of prejudicing or interfering with the carrying out of a public work or of otherwise being harmful to the public interest or State property or of impeding the assessment or collection of public revenues, the Court shall not make an interim order unless the prescribed law officer has been given notice of the application and he or any person authorized by him in that behalf has had an opportunity of being heard and the Court, for reasons to be recorded in writing, is satisfied that the interim order—*
>
> *(i) would not have such effect as aforesaid; or*
>
> *(ii) would have the effect of suspending an order or proceeding which on the face of the record is without jurisdiction."*

This provision of the constitution is seldom followed. Standing counsel is called upon to answer the notice instantaneously which is against the letter and spirit of the phrase "*the Court shall not make an interim order unless the prescribed law officer has been given notice of the application and he or any person authorized by him in that behalf has had an opportunity of being heard"*. Separate mention of notice and opportunity of being heard shows specific

emphasis that opportunity must be a reasonable opportunity and not a mere formality. Courts do not record reasons as to how stay granted by the court will not be impeding the assessment or collection of public revenues and specifically if the stay prolongs for years. CPLAs against such interim orders are rarely filed and chances of their acceptance are also remote. There is need for inward thinking on this issue.

Additionally, article 199(4A) provides that the interim order shall cease to have affect after expiry of six months provided that the HC shall decide the matter within the said six months. The limitation was extended to six months from the original sixty days[50]. As the petitioners enjoy interim stay therefore there is no compulsion on them for speedy disposal of case and workload on HCs aggravates the situation therefore cases are mostly not decided in six months' time.

Article 199 when compared with the corresponding article (Article 226) of Indian constitution gives us some insight as to how such a situation can be dealt with by striking balance between the parties to the writ. For facility of reference relevant part of the said article is reproduced as under:

> *"226. Power of HCs to issue certain writs*
>
> *(1) Notwithstanding anything in Article 32 every HC shall have powers, throughout the territories in relation to which it exercise jurisdiction, to issue to any person or authority, including in appropriate cases, any Government, within those territories directions, orders or writs, including writs in the nature of habeas corpus, mandamus, prohibitions, quo warranto and*

[50] Revival of Constitution of 1973 Order, 1985 (President's Order No. 14 of 1985)

certiorari, or any of them, for the enforcement of any of the rights conferred by Part III and for any other purpose

(2) ....

(3) Where any party against whom an interim order, whether by way of injunction or stay or in any other manner, is made on, or in any proceedings relating to, a petition under clause (1), without

(a) furnishing to such party copies of such petition and all documents in support of the plea for such interim order; and

(b) giving such party an opportunity of being heard, makes an application to the HC for the vacation of such order and furnishes a copy of such application to the party in whose favour such order has been made or the counsel of such party, the HC shall dispose of the application within a period of two weeks from the date on which it is received or from the date on which the copy of such application is so furnished, whichever is later, ……. and if the application is not so disposed of, the interim order shall, on the expiry of that period, or, as the case may be, the expiry of the said next day, stand vacated

(4) ..."

Theoretically under the Indian constitution interim order will cease to operate after two weeks if passed without providing copy of the petition along with the documents relied upon and opportunity of hearing to the concerned party. There is therefore need to reconsider the procedure and time duration provided in Article 199. In this regard following proposals may be considered:

a) Service of a copy of the petition, along with all documents, upon the concerned revenue authority at least two working days before filing the same in the HC can be made mandatory by amendment in relevant rules;
b) Notice must be issued to the concerned revenue authority, against whom petition has been filed, for providing proper opportunity of being heard;
c) WPs against notices for initiation of proceedings under the statues be discouraged;
d) If malice is alleged by the petitioner then it must be proved beyond reasonable doubts to be recorded in writing in the interim order;
e) Failure to establish malice beyond reasonable doubts may result in reasonable costs;
f) Procedure to grant interim stay by the ATs, established by law, be streamlined and regulated by framing rules in this regard;
g) Once the interim order is made then hearing of cases be fixed on daily basis till disposal of petition;
h) Seeking of adjournment beyond 30 days in aggregate by the petitioner should result in automatic vacation of stay;
i) The proviso to Article 199(4A) of the Constitution of Pakistan may be omitted to encourage the courts to dispose of the cases quickly.

v. Standardization of Court Rules and Procedures

The procedural inconsistencies among various jurisdictions should be removed and standardized procedures should be introduced. The filing of suits against the revenue cases in the Sindh HC should be done away with and brought in conformity with the jurisdiction of rest of

the HCs. Similarly, procedural changes should be introduced so that WPs should be heard by Division Benches in all the HCs.

vi. Bunching and Fixation of Cases Involving Identical Issues

An exercise should be undertaken to identify cases involving identical issues and then these cases should be fixed and disposed of together. This would considerably speed up the disposal of backlog and reduce the number of pending cases. While disposing of large bunches of identical cases a Lead Counsel may be nominated from each side. The Lead Counsel shall argue the case and other counsel of the same side may either adopt, add or may claim exception to the Lead Counsel's arguments. Only the Lead Counsel shall be allowed to claim adjournments. The absence of other Counsel from the same side should not inhibit the proceedings. Hearings in such cases should be fixed on a day-to-day basis for speedy disposal.

vii. Establish Dedicated Tax Benches and Introduce Technical Members in HCs

At the HC and SC level dedicated TBs may be created. TB of the HC may be further strengthened by including a technical Judge as a member of the Bench. Such a judge should be a person having postgraduate degree in law and having at least 10 years of judicial/ quasi-judicial experience including experience of at least one year working as Commissioner/Collector (Appeals) or Member of the Inland Revenue or Customs AT.

viii. Introduce the Concept of Bench Clerks

The concept of Bench Clerks may be introduced in the HCs on the same pattern as that of SC to assist the Courts and Judges in performing their functions. The Bench Clerks perform a wide range of duties in other countries. They are instrumental in providing technical support and

streamlining various courts related tasks so that the court proceedings become swift. They conduct legal research, prepare memos for the bench and help in drafting the court decisions. They also usually record statements, examine the legal documents submitted in the court for admissibility, organize the hearing dates, transcribe submissions or arguments, review & manage the case files/record and coordinate with litigants etc. It may also be worth considering to increasing the number of Bench Clerks in the SC to 32 so that each judge may be supported by 2 clerks on an average. HCs may appoint Bench Clerks in same ratio.

ix. Introduce a Change in the Style of Pleadings

The style of pleadings should be changed in the manner that only written pleadings should be allowed on issues already decided whereas oral arguments can be allowed for other issues involved in the case. Besides, it may also be useful to review the manner in which oral arguments are allowed during the case hearings. One option could be to restrict the time period allowed for oral arguments to introduce certainty and predictability to save Court's time[51]. The number of hearings can be restricted for oral arguments for each side so that the Counsel prepares the cases according to the time available. There should be summary rejection of decided issues.

x. Introduce Pre-Trial Assessment Mechanism

A mechanism may be introduced to evaluate the merits and demerits of a case before the formal court proceedings commence. This would provide an opportunity to both the sides to have a precursor of what will be coming during the court proceedings and they will have a fair

[51] Presidential address by Justice B.N Agrawal Judge SC of India at the Lecture series organized by the SC Bar Association of India, 01-08-2007 available at http://www.supremecourtcases.com/index2.php?option=com_content&itemid=1&do_pdf=1&id=7008, Accessed on 6th April 2018

chance to evaluate their respective chances of success. The parties should be given an option to withdraw the case at the pre-trial stage. Where the party who is at a weak footing does not withdraw the case and subsequently looses the case then it should be made to bear the costs otherwise no costs should be imposed on that party.

xi. Capacity Building of Advocates and Persuasion of Bars

A number of measures are required relating to capacity building of advocates to improve the quality of representation before the courts. The licensing procedures should be reviewed to ensure utility and competitiveness. In addition, there should be a capacity building mechanism which should constantly hone their professional skills and knowledge by keeping them abreast with the latest developments in their areas of expertise. It should be made mandatory for the advocates to earn minimum yearly credits through attending suitable seminars, workshops or writing research papers in order to keep their licenses valid. The fee structure of lawyers representing the government department also needs to be reviewed to keep it reasonably attractive.

Strike calls cannot be dealt with by a judicial order of the court or by remedial / punitive actions by administrators of justice. There is need to adopt persuasive measures and one of such measure is building of public opinion against resorting to strikes by lawyers and boycott of court proceedings. Members of bars may be convinced to adopt peaceful demonstration such as wearing of arm bands, holding of processions after the court hours or advocating their point of view on the Print or Electronic Media / Social Media rather than boycotting or abstaining from attending their legal duty to represent their clients and protecting them from unnecessary delays in getting justice.

xii. Strengthening of Alternate Dispute Resolution (ADR) Mechanism

The taxpayers currently have an option to request FBR for appointment of a Committee for resolution of any hardship or dispute regarding the matters which are pending before any appellate authority. However, it is observed that ADR option is rarely exercised by the taxpayers and where this option is exercised, more often, the outcome remains inconclusive. The decision of ADRC is non-binding. Consequently, the findings of the Committee are rejected by the aggrieved party which then continues to pursue the legal course. Similarly FBR can reject the findings and has option not to implement. An effective ADR mechanism is perceived to reduce litigation and mitigate hardship for the taxpayers while reducing time lag in collection of revenue for the department. In order to make the ADR mechanism more robust and effective, following changes are proposed:

a) The ADR Committee should comprise of 5 members including a Retired Judge of the SC or HC, who should head the Committee

b) The other four members should be as follows:-

   i. Two from the department, one being Commissioner/Collector holding jurisdiction over the case and the other nominated by the Board being an officer not below the rank of Commissioner/Collector;

   ii. Two private members, one being the nominee of the taxpayer (Chartered Accountant, Accountant or LA) & the other from the panel of Senior Advocates/Chartered Accountants/Cost & Management Accountants or industry or sector specialist, nominated by the Board from the pool maintained for this purpose.

c) The following procedural changes may be introduced:

i. ADR proceedings shall be initiated with the consent of the parties
ii. Parties shall withdraw existing appeals
iii. The ADR Committee shall decide the matter in 90 days extendable to a further 60 days
iv. Decision of the Committee shall be binding on the Board as well as the Taxpayer
v. The recommendations of the Committee shall be case-specific and will not become a precedent
vi. No benefit/concession/immunity shall be available in any proceedings/assessment other than the case before the ADRC.

The mechanism of ADR should be strengthened with a view to providing a simpler, faster and economical alternative compared to traditional means of litigation through courts. An efficient ADR mechanism is expected to go a long way in reducing litigation provided it commands the trust and confidence of the stakeholders.

xiii. Enhance Use of Technology

Though Courts are using computer technology but its use needs to be improved if any meaningful change is expected to happen. There should be a standard Enterprise Resource Planning (ERP) level computer software system for the entire judiciary in Pakistan at all levels. Every level, starting from Civil Courts all the way up to the SC, should be using this single system for all of their administrative and operational needs including record keeping, communications, case management and management reporting. This software should also provide a common platform through which information sharing is possible among various tiers

of courts for monitoring and supervision purposes. It should also have the capacity to either communicate with software of other organizations such as the FBR or it could be made available to other government organizations who wish to use it instead of developing their own systems for litigation case management and reporting. Some vital operational issues like fixation of hearing dates, service of notices etc can be streamlined and made more transparent through the use of computer technology. There should be provision for e-filing of appeals etc, online availability/communication of court orders and other case relevant data/information, communication of notices, real time information on status of cases, fixation of cases through the computer, availability of reference material etc. The enhanced use of technology can also result in identification of earlier decisions on similar issues and thereby reduce multiple decisions on identical issues.

xiv. Imposition of Costs for Frivolous Litigation

In order to discourage the trend of frivolous litigation the courts should take a strict view and impose costs where cases are filed on frivolous issues or issues already settled by the courts. This would discourage the defaulting litigants from knocking the doors of the courts with ulterior motives of delaying the revenue collection or escape from the application of law.

6. Conclusion

In the present state of affairs where the demands on the judicial system are increasing by the day due to a complex mix of factors, there is no single solution which will address the issue of backlog and expeditious disposal. As the contributing factors are multiple, the strategy to improve the situation also needs to be multipronged. Additionally, the solutions need to be

implemented in harmony with each other. Selective and disharmonized implementation of solutions will also not bear the expected fruits. By increasing the number of judges and the number of working days the courts will be able to reduce the workload on each judge which will enable them to decide more cases. Simplified laws and procedures will facilitate easy access to justice for general public. Improved infrastructure through better use of technology and skilled human resource will strengthen the overall delivery of speedy and affordable justice. Looking at the proposed solutions the task may seem daunting but it is achievable if approached with dedication and commitment

7. References

Article 185 of the Constitution of the Islamic Republic of Pakistan, 1973

Article 199, Constitution of the Islamic Republic of Pakistan, 1973.

Article 202 of the Constitution of Islamic Republic of Pakistan, 1973, Vide: https://pakistanconstitutionlaw.com/article-199-jurisdiction-of-high-court/ , Accessed on 6th April 2018

Article 203 of the Constitution of Islamic Republic of Pakistan, 1973

Civil Appeal No. 1179 of 2017, Naveena Industries Ltd Vs. Federation of Pakistan.

Consolidated statement showing pendency, institution and disposal of cases during the period 1-28th February, 2018 in the SC, HCs; available at http://ljcp.gov.pk/nljcp/assets/dist/news_pdf/courts.pdf. Accessed on 6thApril 2018

CPLA No. 584/2013 Warid Telecom (Pvt) Ltd Vs. CCIR Islamabad etc& CA No. 628/2014 Commissioner IR RTO Peshawar Vs. Northern Bottling Co (Pvt) ltd

Data collected by Director law from HCs and reported by the FBR field formation to Member Legal FBR.

Data compiled from Monthly Performance Reports of Commissioner and Collector (Appeals) received for the month of February 2018.

Data compiled from Monthly Report received from Appellate Tribunals (Inland Revenue & Customs) for the month of January 2018.

Data provided by the additional Registrar Litigation/ Computer Wing of SC during meeting with Member (legal), FBR on 19th March 2018.

FBR July 2017-March 2018, Data reported by the Field Formations to Member (Legal), Commissioner of Income Tax and others v. Fatima Sharif Textile, Kasur and others (2009 PTD 37)

Judicial statistics of Pakistan Annual Report 2014, Law & Justice Commission of Pakistan, Available at http://ljcp.gov.pk/nljcp/viewpdf/pdfView/UHVibGljYXRpb24vNWE4MzgtanNwXzE0LnBkZg==#book/. Accessed on 6th April 2018.

Lahore High Court, High Court of Sindh, Peshawar High Court, High Court of Baluchistan and Islamabad High Court at http://www.lhc.gov.pk/judges, http://www.shc.gov.pk/, http://www.peshawarhighcourt.gov.pk/app/site/35/c/Sitting_Judges.html, https://bhc.gov.pk/ and http://www.ihc.gov.pk/ respectively; Accessed on 5th April 2018.

Malik Asad, Daily "Dawn" "Over 1.8 million cases pending in Pakistan's courts", 21st January 2018. Available at https://www.dawn.com/news/1384319, Accessed on 5th April 2018.

Ministry of Law and Justice, Government of Pakistan website www.molaw.gov.pk, Accessed on 6th April 2018

Mohamed Imranullah S., The Hindu, "Summer vacation for courts generate much heat", 7th March 2013. Available at http://www.thehindu.com/todays-paper/tp-national/tp-tamilnadu/summer-vacation-for-courts-generates-much-heat/article4483495.ece. Accessed on 5th April 2018

Pakistan Horizon, Pakistan Institute of International Affairs. 1947. https://books.google.com.pk/books?id=wuVtAAAAMAAJ&dq=chief+justice+of+pakistan+and+judges+1947+Rashid&q=six+judges&redir_esc=y. Accessed on 5th April 2018

Prabhati Nayak Misra, "Supreme Court, High Courts, unable to justify their month long summer vacation", 21st February 2016. Available at http://www.dnaindia.com/india/report-supreme-court-courts-unable-to-justify-their-long-vacations-2180268 . Accessed on 6th April 2018

Presidential address by Justice B.N Agrawal Judge SC of India at the Lecture series organized by the SC Bar Association of India, 01-08-2007 available at http://www.supremecourtcases.com/index2.php?option=com_content&itemid=1&do_pdf=1&id=7008. Accessed on 6th April 2018

Robert Verkaik, Independent, "Justice? Sorry, it's away on holiday", Tuesday 13 August 1996. Available at https://www.independent.co.uk/news/uk/justice-sorry-its-away-on-holiday-1309727.html. Accessed on 5th April 2018

Rule 76L of Income Tax Rules 2002, Rule 150ZZD of Sales Tax Rules 2006 & Rule 48L of Federal Excise Rules 2005

Section 127, Income Tax Ordinance 2001, Section 45(B) of Sales Tax Act 1990, Section 33 of Federal Excise Act 2005 and Section 193 of Customs Act 1969

Section 128 of Income Tax Ordinance 2001 read with Rule 76 to 76O of Income Tax Rules 2002, Section 45B of Sales Tax Act 1990 read with Rule 150ZR to 150ZZD of Sales Tax Rules 2006, Section 33 of Federal Excise Act 2005 read with Rule 48 to 48O of Federal Excise Rules 2005.

Section 130 of Income Tax Ordinance 2001& Section 194 of Customs Act 1969

Section 131 of the Income Tax Ordinance 2001, Section 46 of Sales Tax Act 1990, Section 34 of Federal Excise Act 2005 and Section 194A of Customs Act 1969

Section 132(10) of Income Tax Ordinance 2001, Section 47 of Sales Tax Act 1990, Section 34A of Federal Excise Act 2005 and Section 194B of Customs Act 1969

Section 133 of Income Tax Ordinance 2001, Section 47 of Sales Tax Act 1990, Section 34A of Federal Excise Act 2005 and Section 196 of Customs Act 1969

Section 207 (3) of Income Tax Ordinance 2001, Section 30(2) of Sales Tax Act 1990, Section 29(1A) of Federal Excise Act 2005 and Section 3 of Customs Act 1969.

Section 214(2) of Income Tax Ordinance 2001, Section 72 of Sales Tax Act 1990, Section 42 of Federal Excise Act 2005 and Section 223 of Customs Act 1969.

Section 45 B (1) of Sales Tax Act 1990 & Section 33(1) of Federal Excise Act 2005 www.fbr.gov.pk/Downloads/Document/1235/1.

Sindh High Court, Appeal No. 263 of 2016, The Collector MCC & Others Vs. M/S Naveena Industries Ltd.

Supreme Court of Pakistan at http://www.supremecourt.gov.pk/web/page.asp?id=205, Accessed on 5th April 2018.

The News, "Work begins on legal reforms", 11th April, 2018

Vinita Deshmukh, "No record of why courts are closed for the summer and other long holidays", 18th February 2016. Available at https://www.moneylife.in/article/no-record-of-why-courts-are-closed-for-the-summer-and-other-long-holidays/45524.html, Accessed on 5th April 2018