

# Blue Slip Case

LAHORE HIGH COURT RAWALPINDI BENCH RAWALPINDI

No 7555 /Writ

Dated 14-3-2020

From

The Deputy Registrar (Judicial),  
Lahore High Court Rawalpindi Bench,  
Rawalpindi.

To

1. The Chairman FBR Constitutional Avenue Islamabad
2. The Member Tax Policy FBR Constitutional Avenue Islamabad
3. The Deputy Commissioner Inland Revenue Unit-IV Cantt Zone RTO Main Income Tax Building 12-Mayo Road Rawalpindi
4. The Chief Commissioner Inland Revenue RTO Income Tax Building 12-Mayo Road Rawalpindi

16 MAR 2020  
M(L)

Subject:

- Writ Petition No. 75 of 2020 ✓
- Jamil Sweets Vs Federation of Pakistan etc
- Writ Petition No.149 of 2020 ✓
- Farooq Corporation Vs Federation of Pakistan etc
- Writ Petition No.150 of 2020 ✓
- D.Watson Chemist Vs Federation of Pakistan etc
- Writ Petition No.159 of 2020 ✓
- Yum Bakers Sweets & Cafe Vs Fed: of Pakistan etc
- Writ Petition No.160 of 2020 ✓
- The Ekry Vs Federation of Pakistan etc
- Writ Petition No.162 of 2020 ✓
- Pechchan Mall Vs Federation of Pakistan etc
- Writ Petition No.163 of 2020 ✓
- M/s Verity Mall Vs Federation of Pakistan etc
- Writ Petition No.164 of 2020 ✓
- M/s Sadaf Mall Vs Fed: of Pakistan etc
- Writ Petition No. 155 of 2020 ✓
- M/s ai Jannat Mall Vs Federation of Pakistan etc
- Writ Petition No.196 of 2020 ✓
- The Rahat Bakers Vs Federation of Pakistan etc
- Writ Petition No.197 of 2020 ✓
- Al Faisal Mall Vs Federation of Pakistan etc
- Writ Petition No.200 of 2020 ✓
- Brand City Vs Fed: of Pakistan etc
- Writ Petition No. 212 of 2020 ✓
- Asian Mall Vs Federation of Pakistan etc
- Writ Petition No.213 of 2020 ✓
- Zaman Sons Super Mall Vs Federation of Pakistan etc
- Writ Petition No.214 of 2020 ✓
- Lahore Cloth Cell Depot Vs Federation of Pakistan etc
- Writ Petition No.219 of 2020 ✓
- Moon Shopping Mall Vs Fed: of Pakistan etc
- Writ Petition No. 226 of 2020 ✓
- Sh Zulfiqar Ali Vs Federation of Pakistan etc
- Writ Petition No.236 of 2020 ✓
- Muhammad Masood Vs Federation of Pakistan etc
- Writ Petition No.241 of 2020 ✓
- Asad Mubarak Vs Federation of Pakistan etc
- Writ Petition No.242 of 2020 ✓
- M/s Shaheen Chemest Vs Fed: of Pakistan etc
- Writ Petition No. 243 of 2020 ✓
- Amercan Dress House Vs Federation of Pakistan etc
- Writ Petition No.244 of 2020 ✓
- M/s shakeeel Trading Corporation Vs Federation of Pakistan etc
- Writ Petition No.245 of 2020 ✓
- Kafait Uliah Khan Vs Federation of Pakistan etc
- Writ Petition No.246 of 2020 ✓
- Sh Muhammad Wahab Vs Fed: of Pakistan etc

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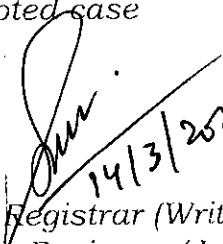
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- Writ Petition No. 287 of 2020 ✓
- M/s Shaheen Chemist Vs Federation of Pakistan etc
- ✓ Writ Petition No.292 of 2020
- M/s GG Bakers Vs Federation of Pakistan etc
- Writ Petition No.293 of 2020 ✓
- M/s Ajwa Bakers Vs Federation of Pakistan etc
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- Writ Petition No. 484 of 2020 ✓
- M/s Shaheen Chemist Vs Federation of Pakistan etc
- Writ Petition No.522 of 2020 ✓
- Shamoojee Vs Federation of Pakistan etc
- Writ Petition No.562 of 2020 ✓
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- Writ Petition No.563 of 2020 ✓
- M/s Diagonstic Medical Associate Vs Fed: of Pakistan etc
- Writ Petition No. 626 of 2020 ✓
- M/s Clasic Hyper Mart Vs Federation of Pakistan etc
- ✓ Writ Petition No.674 of 2020
- M/s Amprior Mall Vs Federation of Pakistan etc
- ✓ Writ Petition No.709 of 2020
- M/s Clasic Ceramic Centre Vs Federation of Pakistan etc

**Memo:**

I am directed to forward herewith copy of Order dated 09.03.2020, passed by Hon'ble Mr. Justice Shams Mehmood Mirza, for information and immediate compliance in the above noted case

  
 14/3/2020  
 Assistant Registrar (Writ)  
 For Deputy Registrar (Judl)  
 14.03.2020

**IN THE LAHORE HIGH COURT, RAWALPINDI BENCH,  
RAWALPINDI**

**W.P No. 75 / 2020**

Jamil Sweets, 6, Majeed Plaza, Bank Road Saddar, Rawalpindi, through Asad Rasheed  
Member of AOP

*Petitioner*

**VERSUS**

1. Federation of Pakistan for the purpose of Service through Chairman Federal Board of Revenue (FBR), Constitutional Avenue, Islamabad
2. Member Tax Policy, Federal Board of Revenue, Constitutional Avenue, Islamabad
3. Deputy Commissioner Inland Revenue Unit-IV, Cantt Zone, Regional Tax Office, Main Income Tax Building, 12 Mayo Road, Rawalpindi
4. Chief Commissioner Inland Revenue, Regional Tax Office, Main Income Tax Building, 12 Mayo Road, Rawalpindi

*Respondents*

**PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF ISLAMIC REPUBLIC  
OF PAKISTAN 1973, AS AMENDED UPTO DATE**

**Respectfully Sheweth: -**

1. The addresses of the parties for the purpose of services are the same as given in the heading of the petition.
2. That this petition is being instituted for and on behalf of the Petitioner by its duly authorized member of AOP, Asad Rasheed, who is fully conversant with the facts of this case and is competent and able to depose thereto. Copy of the authorization letter is attached as **Annexure "A"**.
3. The Petitioner in this case is an Association of Persons (AOP) deriving income from manufacturing and sale of sweets.
4. The business activities are being conducted at 7 different branches.
5. The Petitioner is registered with FBR for Income Tax as well as Sales Tax since April 14, 2004. Online verification is attached as **Annexure "B"**.
6. The Petitioner is duly paying its income tax as well as sales tax liabilities regularly and filing its returns in timely manner.
7. Federal Board of Revenue (FBR) has inserted Chapter XIV-AA in the Sales Tax Rules, 2006 (Hereinafter called as "Rules, 2006") through SRO No. 1360(I)/2018, dated November 12, 2018. Copy is attached as **Annexure "C"**.
8. Now through SRO No. 1203(I)/2019, dated October 10, 2019, various changes have been made in the above-mentioned chapter. Copy is attached as **Annexure "D"**.

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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT LAHORE**  
**RAWALPINDI BENCH RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

**W.P. No.75 of 2020.**

**JUDGEMENT**

Jamil Sweets

**V E R S U S**

Federation of Pakistan and others

|                          |   |
|--------------------------|---|
| <b>Dates of hearing:</b> | 11.02.2020, 12.02.2020, 19.02.2020,<br>05.03.2020 and 09.03.2020  |
| <b>Petitioners by:</b>   | Hafiz Muhammad Idrees Advocate for the petitioner in this petition No.75 of 2020, 149, 150, 214, 333, 462, 463, 522 of 2020.<br>Mr. Atif Waheed, Advocate for the petitioners in W.P. Nos. 241, 243, 244 & 245 of 2020<br>Mr. Khalid Waheed, Advocate for the petitioners in W.P. Nos. 287, 242 & 246 of 2020<br>Mirza Saqib Siddeeq, Advocate for the petitioner in W.P. No. 196 of 2020<br>Mr. Imran ul Haq & Ch. Naeem-ul-Haq Advocates for the petitioners in W.P. Nos. 159, 160, 197, 200, 213, 219, 295, 296, 292, 294, 293, 332, 626 and 674 of 2020.<br>Mr. Basit Iqbal, Advocate for the petitioners in W.P. Nos. 372, 373 & 374 of 2020.<br>Ch. Muhammad Nazir Umar Advocate for the petitioner.<br>Ms. Ghazala Nazeer Qureshi, Advocate for the petitioner in W.P. Nos. 226 & 236 of 2020<br>Mr. Adnan Bashir Advocate appearing for the petitioner in 328 of 2020.<br>Mr. Muhammad Nasir Khan Advocate for petitioner in W.P.Nos.162, 163, 164 & 165 of 2020.<br>Mr. Adnan Haider Randhawa Advocate for petitioner. |

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|                        | Mr. Muhammad Mohsin Nazir Advocate for petitioner in writ petition No.709 of 2020.<br>Mr. Faraz Fazal Sheikh Advocate for petitioner in writ petition Nos.379, 389, 562 and 563 of 2020.  |
| <b>Respondents by:</b> | Raja Abid Additional Attorney General for Pakistan.<br>Malik Ihtasham Saleem, Assistant Attorney General.<br><br>Malik Itaat Hussain Awan Advocate for respondents No.2 to 4 in all writ petitions.<br><br>M/s. Hassan Idrees Mufti and Ms. Ramshaih Kamran, Advocates for the respondents / FBR<br><br>Mr. Yousaf Khan, Law Officer, IR Legal FBR (Hq) |

**Shams Mehmood Mirza J.** This judgment shall decide the present writ petition as well as other connected writ petitions mentioned in Schedule "A" hereto.

2. This writ petition calls into question the vires of SRO 1360(1)/2018 dated November 12, 2018 (SRO 1360) and SRO No.1203(I)/2019 dated 10.10.2019 (SRO 1203) issued by the Federal Board of Revenue (the **Board**) through which amendments in Chapter XXIV-AA of Sales Tax Rules, 2006 (the **Sales Tax Rules**) were made. Some of the writ petitions also call into question the vires of section 2(43A) of the Sales Tax Act, 1990 (the **Act**).

3. Through SRO 494(I)2015 dated June 30, 2015 and SRO 1360, Chapter XIV-A and Chapter XXIV-AA were introduced in the Sales Tax Rules whereas SRO 1203 made further amendments in Chapter XXIV-AA. The petitioners are aggrieved of the requirements imposed on them through the afore-mentioned SROs for installation of Point of Sale at their various branches and retail outlets for declaration of real time sales. In particular, the petitioners impugn sub-rules 4(a)(iv), 4(b)(iii) & (iv), (5), (6), (13) and (14) of Rule 150 ZEB of Chapter XIV-AA which deal with issuance of electronic invoices together with other obligations.

4. Learned counsel submits that sub-section (3) of section 23 of the Act deals with the issuance of tax invoices from a registered person to

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another registered person whereas the SRO's in question travel beyond the mandate of section 23 of the Act. Reliance is placed on titled Muhammad Uneeb Ahmed v. Federation of Pakistan through Secretary Ministry of Science and Technology Islamabad, etc 2019 MLD 1347, Shehzada Munawar Javed Khudai and others v. Election Tribunal Multan and others PLD 2018 Lahore 858, M/s Rashid Silk Mills v. Federation of Pakistan PLD 2019 Lahore 206, Muhammad Fahad Malik v. Pakistan Medical and Dental Council and others PLD 2018 Lahore 75. It is contended that the Rules framed through both the impugned SROs are in conflict with the provisions of law, are discriminatory and are in violation of Articles 4, 18 & 25 of Constitution of Islamic Republic of Pakistan, 1973 (the **Constitution**) and thus not sustainable. The declaration of real time sales is contradictory to section 26 of Act, which require the submission of sales tax returns by 10th day of the following month (tax period). Respondent No. 3 has issued notices for installation of Point of Sale by treating the Petitioner as Tier-I Retailers whereas the Petitioner does not fall under the ambit of Tier-I Retailer as defined in section 2 (43A) of the Act. The definition of Tier-I is also unjustified and discriminatory in nature in as much as it includes a person doing business in a shop measuring one thousand square feet or above who will fall under the ambit of Tier-1 Retailer which criterion is irrational. It is submitted that the quantum of business depends on the nature of products rather than the size of business premises. All the categories given in sub clauses (a) to (d) of section 2(43A) are also irrational. A number of persons involved in similar businesses as the petitioners are not registered with the Sales Tax department and are not paying any tax whatsoever, which puts the petitioners at a disadvantageous position. To compete in the market, the registered persons are unable to add up the sales tax amount to the product prices and pass on the sales tax burden to the end consumers and are therefore paying the sales tax liability out of their pockets. It is a settled principle of law that where there are two possible

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taxpayer shall prevail. Reliance is placed on judgments reported as M/s Mehran Associate Limited v. The Commissioner of Income Tax Karachi 1993 PTD 69(SC), Inspecting Additional Commissioner of Income Tax and others v. M/s MICRO PAK (Pvt.) Limited and others 2002 PTD 877(SC) and Al-Rai Flour Mills Limited Lahore v. Commissioner of Income Tax/Wealth Tax, Companies Zone-I Lahore 2008 PTD 838. It is also stated that the Board has no authority to interpret the law. Reliance is placed Collector of Sales Tax and Central Excise (West), Karachi and others v. Customs Excise & Sales Tax Appellate Tribunal, Karachi Bench and others 2005 PTD 53(K.H.C). After the Eighteenth amendment in the Constitution, it has now been settled that Federal Government cannot delegate its powers to subordinate authorities. Any amendment or SRO is now required to be issued by the Federal Government in terms of the law laid down in Messrs Mustafa Impex, Karachi and others v. The Government of Pakistan through Secretary Finance, Islamabad etc 2016 PLD 808.

5. The respondents including the Board have filed their parawise comments in which the stance of the petitioners is controverted. It is submitted that the SRO's in question are a part of the drive of the Board to track and monitor the taxable activities of the registered persons. The Board also relies on section 3(9A) and section 40C of the Act to submit that it had the authority to frame and issue the Sales Tax Rules and the amendments made therein through the impugned SRO.

6. The definition of Tier-I Retailer was introduced in the Act through Finance Act, 2017 which added sub-section (43A) of section 2 in the Act. According to the definition, a Tier-I Retailer, amongst others, includes a retailer whose cumulative electricity bill during immediately preceding twelve consecutive months exceeds Twelve Hundred Thousand Rupee or whose shop measures one thousand square feet in area or more or who operates in an air-conditioned shopping mall plaza or center.

7. The system for tracking of taxable activities of certain registered persons was put in place in the Sales Tax Rules by adding Chapter XIV-

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A through SRO 494(I)/2015 dated 30.06.2015. Subsequently, the Board introduced Chapter XIV-AA in the Rules through SRO 1360 for the purpose of Online Integration of certain supplies made by Leather and Textile Sectors. The second proviso to section 3(9A) of the Act introduced through Finance Act, 2019 stipulated that Tier-I retailers shall integrate their retail outlets with Board's Computerized system for real-time reporting of their sales. In pursuance thereof, certain amendments were made in Chapter XIV-AA by SRO No.1203 whereby, amongst others, Chapter XIV-AA was made applicable to all Tier-I retailers as defined in Section 2(43A) of the Act.

8. The Courts have spelt out a number of grounds for laying a challenge to delegated or subordinate legislation. The following tests have been laid down by the Courts for making a *vires* determination of the delegated legislation.

- (1) Whether the Rules framed are beyond the power granted by the enabling legislation (*ultra vires*);
- (2) Whether the process for formulating the Rules prescribed by the parent statute was followed (*procedural ultra vires*); and
- (3) Are the impugned Rules consistent with the objective of the parent statute.

These tests are also propounded in judgments reported as Muhammad Amin etc v. Government of Pakistan 2015 SCMR 630, Khawaja Ahamd Hassan v. Province of Punjab 2015 SCMR 186 and Aziz Ahmad v. Provincial Police Officer PLD 2005 Lahore 185.

9. It is axiomatic that if the provisions of a statute deal with the subject matter in considerable detail, the scope of delegated legislation shall correspondingly become limited. On the contrary, if the statute generally deals with the subject matter, the scope of delegated legislation made under it shall become greater for it is assumed that the legislature consciously decided to leave the detail to be filled out by delegated

legislation [see Muhammad Fahad Malik v. Pakistan Medical and Dental Council etc PLD 2018 Lahore 75 and Morton v Union Steamship Co of



*New Zealand Ltd* (1951) 83]. The need for delegated legislation arises to reduce pressure on parliamentary time and to make provision for rapidly changing or uncertain situations which may or may not be in the contemplation of the Parliament. The theory underlying the principle of delegated legislation is that the Parliament is only concerned with general principles whereas the executive and other authorities authorized to make delegated legislation address and deal with matters of administration and detail. O'Connor J. in the decision in *Baxter v Ah Way* (1909) 8 CLR 626 put forward the rationale for making regulations in the following terms:

Now the legislature would be an ineffective instrument for making laws if it only dealt with the circumstances existing at the date of the measure. The aim of all legislatures is to project their minds as far as possible into the future, and to provide in terms as general as possible for all contingencies likely to arise in the application of the law. But it is not possible to provide specifically for all cases, and, therefore, legislation from the very earliest times, and particularly in more modern times, has taken the form of conditional legislation, leaving it to some specified authority to determine the circumstances in which the law shall be applied, or to what its operation shall be extended, or the particular class of persons or goods to which it shall be applied.

It is furthermore settled law that grant of power of legislation includes the power to enact incidental or ancillary legislation which power is inherent in the Constitution. It was observed in *Edward Mills Co., Ltd., Beawar v. State of Ajmer*, (S) AIR 1955 SC 25 ".....it is a fundamental principle of constitutional law that everything necessary to the exercise of a power is included in the grant of the power. A legislature cannot strip itself of its essential functions and vest the same on an extraneous authority. The primary duty of law making has to be discharged by the legislature itself but delegation may be resorted to as a subsidiary or an ancillary measure." Similarly, in *Vasan-lal Maganbhai v. State of Bombay* 1961-1 SCR 341, it was held as under:

It is now well established by the decisions of this Court that the power of delegation is a constituent element of the legislative power as a whole, and that in modern times when the legislatures enact

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laws to meet the challenge of the complex socio-economic problems, they often find it convenient and necessary to delegate subsidiary or ancillary powers to delegates of their choice for carrying out the policy laid down by their Acts.

10. A survey of the judgment would show that the following principles for interpretation of delegated legislation have been laid down. There is a presumption of validity attached to the delegated legislation. The Rules made under a statutory mandate ought to be read and interpreted in a broad manner which makes them consistent to the parent statute. The Court holding the inquiry does not indulge in assessing the policy merits of the Rules or makes assessment as to whether the Rules would meet the objectives set out by the parent statute. The powers delegated to the Authority for framing Rules generally signify broad discretion reserved for it to make assessment as to what will advance the purposes of the parent statute and also the measures required to advance those purposes. It is generally recognized that issues which depend on policy matters involve greater expertise and are thus left to be determined by the delegated agencies. Implicit in this deferential attitude is the acknowledgement that the Courts do not possess policy expertise on such legislation absent the lack of resources to engage in policy analysis for lack of capacity.

11. The petitioners herein are not aggrieved strictly speaking from SRO 1360 as Chapter XXIV-AA which was added in the Rules through the said SRO initially did not deal with Tier-I retailers. Chapter XXIV-AA was made applicable to Tier-I retailers through the amendments made in the said Chapter through SRO 1203 which was issued on 10.10.2109. However, prior to the issuance of SRO 1203, section 3(9A) was brought in the Act through Finance Act, 2019, the second proviso whereof reads as under:

Provided further that from such date, and in such mode and manner, as prescribed by the Board, all Tier-1 retailers shall integrate their retail outlets with Board's computerized system for real-time reporting of sales. (Emphasis supplied).

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Section 40C (1) of the Act is another relevant provision which is reproduced hereunder:

**Monitoring or Tracking by Electronic or other means.**— (1) Subject to such conditions, restrictions, and procedures, as it may being fit to impose or specified, the Board may, by notification in the official Gazette, specify any registered person or class of registered persons or any good or class of goods in respect of which monitoring or tracking of production, sales, clearances, stocks or any other related activity may be implemented through electronic or other means as may be prescribed.

SRO 1203 in its preamble made specific reference to section 3(9A) and section 40C of the Act. It is thus evident that the Board pursuant to the powers available to it under sections 3(9A) and 40C(1) of the Act validly issued SRO 1203 requiring the Tier-I retailers to report their real time sales. There is furthermore no allegation that SRO 1360 and SRO 1203 were not issued according to the prescribed procedure.

12. The next determination to be made is whether both the SROs are consistent with the objective of the Act and/or the scope of the statutory mandate under which they were issued by the Board. In considering whether there has been a valid exercise of the rule making power the true nature and purpose of the power must be determined. The scope of the statutory mandate largely depends on the parent statute particularly the enabling provisions that delegate rule making authority which in turn would define the scope of the authority. It is thus imperative to have a close look at section 3(9A) and section 40 of the Act to ascertain the degree to which the legislature has disclosed the intention of dealing with the subjects with which the provisions of Chapter XXIV-AA are concerned. Section 3(9A) mandatorily required all Tier-1 retailers to integrate their retail outlets with Board's computerized system for real-time reporting of their sales. Similarly, section 40C empowered the Board to implement the monitoring or tracking of production, sales, clearances, stocks or any other related activity in respect of any registered

person or class of registered persons or any good or class of goods

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Rawalpindi Bench

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through electronic or other means as may be prescribed. This Court after going through the Rules is satisfied that the monitoring system put in place by the Board through the SRO's in question is reasonably proportionate to the pursuit of the purpose sought to be achieved by sections 3(9A) and 40 of the Act. The SROs in question exclusively deal with the class of subjects referred to in sections 3(9A) and 40C of the Act and embrace the policy considerations contained therein. In short, the SROs meet the minimum standard of rational connection to the statutory purpose as contained in sections 3(9A) and 40C of the Act. It is furthermore evident that the framework implemented by the SROs in question was authorized having regard to the purpose and object of sections 3(9A) and 40C of the Act which granted a large discretion to the Board to adopt the Rules. In addition thereto, section 50 of the Act also stipulates that the Board may prescribe the use of computerized system for carrying out the purposes of this Act. It is thus manifest that the SROs by their terms accomplish the legislative intent. Be that as it may, the petitioners did not argue at all on this aspect of the matter thereby admitting that the SRO's in question meet both the objectives test as well as the scope of statutory mandate test.

13. The stated position of the petitioners is that the monitoring scheme introduced in Sales Tax Rules is in violation of section 23 of the Act. In this regard, special reference was made to the various provisions of Rule 150 ZEB. The provisions that the petitioners are aggrieved from require them to install duly accredited electronic fiscal device (EFD) (available on the website of the Board) to ensure that the sale data controller and one Point of Sale of Tier-I retailers are connected together for the purpose of recording their sale or supply from the notified outlets by the said device. The sale invoice of each transaction shall be transmitted to EFD with certain particulars mentioned therein. The copy of the sales tax invoice to be generated by Point of Sale shall be supplied to the customer. The sales and transactions at each notified outlet shall be accommodated in Annex C of the monthly sales tax return to be sent to

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the Board through EFD. The transactions on each Point of Sale in the notified outlet shall be recorded by CCTV camera and the recording thereof shall be retained for at least one month and shall be provided to the concerned Commissioner if so required by him.

14. According to the petitioners, sub-section (3) of section 23 of the Act only required the registered person to issue invoices to another registered person electronically and to the Board subject to such conditions as may be prescribed by the Board. It is accordingly contended that without making necessary amendments in section 23(3) of the Act, the changes made in Chapter XXIV-AA of the Sales Tax Rules are superfluous and have the effect of making sections 23 and 26 redundant. This Court disagrees with the submissions advanced by the petitioners. The purpose of the provisions contained in Chapter XXIV-AA is to monitor and track the sales and transactions of the registered persons through EFD. The stipulation regarding the tax invoice is just a minor part of it. The scope and import of sections 23, 26 and Chapter XXIV-AA are materially different dealing with vastly distinct situations. The petitioners are unnecessarily conflating the two provisions. A tax invoice tendered in terms of section 23 has no similarity with the tax invoice to be issued under Chapter XXIV-AA of the Sales Tax Rules. There was thus no need for modification or amendment of sub-section (3) of section 23 of the Act. The mandatory requirements of the SROs in no manner whatsoever violate or intrude upon the provisions of sections 23 and 26 of the Act. In fact, the obligations cast upon the petitioners under the Sales Tax Rules can co-exist with the requirements of sections 23 and 26. It may further be added that the SROs were issued, inter alia, under section 40C of the Act, the objective whereof was to monitor and track the sales, clearance and other related activity of the registered persons or class of registered persons. This purpose is very much evident from the fact that section 40C is placed in the Act soon after sections 40 and 40B which provisions deal with the powers the Board has of searches under

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warrant and of posting of Inland officers at the premises of the registered persons.

15. The scope of rule-making authority is also determined by the legislative context and other provisions of the parent statute as well as other statutes relating to the same subject-matter. A cursory glance at the provisions of the Act would reflect that the department has been given broad and sweeping powers for access to the premises, stocks, records, accounts etc of a registered person for the purposes of audit, investigation and inquiry and for posting of officers of Inland Revenue to the premises of registered person or class of such persons to monitor production, sale of taxable goods and the stock position. Similar powers are also available to the Board under the Income Tax Ordinance. These powers are in addition to the powers of the Board and the Commissioner to conduct audit of the registered persons. These powers are commensurate with and compliment the conditions imposed by Chapter XXIV-AA requiring Tier-I retailers to integrate their Point of Sale enabling the Board to monitor and track their production, sales, clearances, stocks. The petitioners are registered with the Board and submit their monthly tax returns reflecting their sales. The Board is duty bound to ensure as are the petitioners to reflect accurate sales in the monthly returns for the purposes of payment of sales tax. The integration of the Point of Sale of the petitioners with the Board's computerized system will enable automated scrutiny, analysis and cross-checking of the data by the Board for which the Act grants extensive powers to it, amongst others, through section 50B. It is difficult to see how the integration of Point of Sale of the petitioners with the computerized system of the Board works to their disadvantage when they are under a lawful duty to faithfully report their sales in the monthly tax returns. The fact that the petitioners already submit monthly tax returns under section 26 of the Act is also not a sufficient reason for avoidance by them of the integration of their Point of Sale with the computerized system of the Board under the statutory duty imposed in terms of sections 3(9A), 40C and 50B. It is also evident

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from section 3(9A) that the integration of Point of Sale is not a temporary or a one-time operation rather it is to operate in perpetuity. The fact that some competitors of the petitioners are not registered with the Board can hardly furnish any lawful justification to them to challenge the SROs in question.

16. It was argued by the petitioners that the Rules violate Articles 4, 18 and 25 of the Constitution. This Court while deciding writ petition No.146 of 2020 titled "M/s Rahim Stores etc v. Federation of Pakistan etc" was asked to decide upon the issue of discrimination that the petitioners therein were allegedly subjected to in view of the issuance of the SRO's in question. While answering the issue in negative, this Court held as follows:

7. The Ordinance and SRO1203(I)/2019, as noted earlier, did not bring about any change in the existing structure envisaged by the Act for integration of certain taxpayers with the Board's Computerized system rather retailers whose, *inter alia*, amount of electricity bill touched a certain threshold were included in the definition of Tier-I retailers and certain rules in Chapter XIV-A and XIV-AA were amended. The existing structure of the Act for integration of the operations of retailers and other taxpayers does not violate Article 25 of the Constitution as it carves out a special class of persons and this classification is based on intelligible differentia. Similarly, the rationale for integration of the operations of Tier-I retailers and other taxpayers is apparent from the scheme of the Act which is tied with the endeavor of the Board to monitor and track the taxable activities through electronic devices. The integration system contained in the Rules thus satisfies the criteria laid down in *Aziz Ullah Memon's* case. It may relevantly be pointed out that the petitioners have not brought under challenge the integration system that was already in place under various provisions of the Act rather what has been challenged is their inclusion in the system through the changes introduced through the Ordinance and SRO 1203(I)/2019, which, amongst others, made amendments in section 2(43A) of the Act and Rule 150ZEA in Chapter XIV-AA.

17. It was also contended that the provisions introduced in the Rules through the SROs are unreasonable and irrational. The ground of unreasonableness as it is traditionally understood is generally not available for laying down a challenge to the delegated legislation. The

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Rawalpindi Bench

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basis for restricting the ground for reasonableness is that it would tantamount to reviewing the reasonableness of the parent statute itself. Even otherwise, this ground is subsumed in the ground of attack relating to scope of the statutory mandate which casts the test of reasonableness in terms whether the SRO's in question represent a reasonable exercise of the Board's delegated regulatory authority or are inconsistent with the objective of the parent statute. In *Minister for Primary Industries & Energy v Austral Fisheries Pty Ltd* (1993) 40 FCR 381, Lockhart J stated that:

Delegated legislation may be declared to be invalid on the ground of unreasonableness if it leads to manifest arbitrariness, injustice or partiality; but the underlying rationale is that legislation of this offending kind cannot be within the scope of what Parliament intended when authorising the subordinate legislative authority to enact laws. (Emphasis supplied)

In view of the strict standard laid down by the Courts rarely does a delegated legislation is invalidated on the ground of unreasonableness. Be that as it may, the SROs can by no stretch be termed as irrational and unreasonable.

18. It was next contended by some of the learned counsels that by virtue of the law laid down in the case of Messrs Mustafa Impex, Karachi and others v. The Government of Pakistan through Secretary Finance, Islamabad etc PLD 2016 SC 808, the SROs could only be issued by the Federal Government and not by the Board. The petitioners' submission in this regard proceeds upon a misinterpretation of the ratio of that judgment. The appellants in *Mustafa Impex* had called into question certain Notifications withdrawing exemptions or modifying the rate of payable sales tax on imported goods and what was contended was that the Additional Secretary who issued the same had no authority to do so in view of Article 90 of the Constitution. After elaborate discussion on the constitutional scheme, the Supreme Court came to the conclusion that Federal Government as defined in Article 90 was the sole repository of the executive authority of the Federation which alone can exercise it in

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the name of the President to the exclusion of everybody else within the corresponding legislative sphere. By virtue of Article 98 of the Constitution, Parliament may by law on the recommendation of the Federal Government, confer the executive functions on officers or authorities subordinate to the Federal Government alone. It was held that if such functions are delegated to any other person or authority (not subordinate to the Federal Government), even under the command of any law or Rules of Business, the same shall be contrary to the scheme of the Constitution and thus ultra vires. In conclusion it was, *inter alia*, held that section 3 of the Act conferred the jurisdiction, authority and power on the Federal Government to issue the Notifications in question and as such the Additional Secretary could not have issued the same and that ex-post approval granted by the Adviser to the Prime Minister also could not save them. The judgment in *Mustafa Impex* case is not an authority for the proposition that the Parliament while enacting the Act could not confer the authority on the Board to make Rules. Rule-making is essentially a legislative function. It is now broadly agreed amongst scholars as well as Courts that legislatures have the necessary authority to delegate their legislative function to administrative agencies on the principle that separation of powers does not mean segregation of powers. The opinion in *Mustafa Impex* case acknowledged and reiterated this principle by holding as follows:

The parliamentary form of government essentially envisages a broad categorization of power but not the erection of rigid walls of separation. The distinction is of great significance jurisprudentially. There are no impassable barriers between the different types of power. There is often an overlapping or blurring of boundaries. The executive also exercises some legislative powers while the judiciary is not entirely devoid of other forms of power including the power to make rules. (Emphasis supplied)

For the purposes of the issue involved herein it needs emphasizing that Federal Government does not figure anywhere in the enabling provisions of the Act which are referenced in the SROs. In the

circumstances, the Rules and the SROs were validly enacted by the Board.

19. The petitioners also made a challenge to the definition of Tier-I retailer contained in section 2(43A) of the Act by contending that it was vague and discriminatory in nature. The position of law is well settled that a statute can broadly be challenged if it is in violation of the guaranteed fundamental rights and or that it was beyond the capacity of the appropriate legislature to enact the same. A statutory provision cannot be impugned on the ground of vagueness. The question of discrimination has already been dealt with by this Court in writ petition No.146 of 2020. The petitioners have not put forward any valid ground for laying challenge to the vires of section 2(43A) of the Act.

20. It was lastly argued by some of the petitioners that they were manufacturers and do not fall in the definition of Tier-I retailers. This submission cannot be entertained as it is a question of fact and ought to be put forward in response to the notice issued by the respondents.

21. In view of the discussion above, it is declared that the provisions of Sales Tax Rules added through SRO 1360 and SRO 1203 are intra vires the Sales Tax Act, 1990 and satisfy the statutory mandate of sections 3(9A) and 40 thereof and do not offend any of the fundamental rights of the petitioners herein. This writ petition and connected writ petitions fail and are accordingly **dismissed**.

(Shams Mehmood Mirza)  
Judge.

Approved for reporting.

Judge.

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Korangi Bench



Schedule "A" (Tax Matters)

| <i>Sr.No.</i> | <i>Case Number</i> | <i>Title of the case.</i>   |
|---------------|--------------------|---|
| 1             | W.P.No.389 of 2020 | M/s Albaraka Bathrooms Solutions v. Federation of Pakistan, etc.                  |
| 2             | W.P.No.328 of 2020 | M/s Chaudhry Traders v. Federation of Pakistan, etc.                              |
| 3             | W.P.No.333 of 2020 | M/s Waseem Autos v. Federation of Pakistan, etc.                                  |
| 4             | W.P.No.332 of 2020 | M/s Fazal Tiles & Sanitary Ware Shops v. Federation of Pakistan, etc.             |
| 5             | W.P.No.292 of 2020 | M/s G.G Bakers and Sweet v. Federation of Pakistan, etc.                          |
| 6             | W.P.No.241 of 2020 | M/s Asad Mubarik Proprietor of M/s Bread N Butter v. Federation of Pakistan, etc. |
| 7             | W.P.No.372 of 2020 | Broadway Sweets v. Federation of Pakistan, etc.                                   |
| 8             | W.P.No.373 of 2020 | Rahat Bakers & Sweets v. Federation of Pakistan, etc.                             |
| 9             | W.P.No.379 of 2020 | M/s Ittefaq Corporation v. Federation of Pakistan, etc.                           |
| 10            | W.P.No.463 of 2020 | Mohsin Sons v. Federation of Pakistan, etc.                                       |
| 11            | W.P.No.484 of 2020 | M/s Shaheen Chemist v. Federation of Pakistan, etc.                               |
| 12            | W.P.No.462 of 2020 | New Mohsin Sons v. Federation of Pakistan, etc.                                   |
| 13            | W.P.No.295 of 2020 | M/s Saif Bakers v. Federation of Pakistan, etc.                                   |
| 14            | W.P.No.296 of 2020 | MCS v. Federation of Pakistan, etc.   |
| 15            | W.P.No.196 of 2020 | The Rahat Bakers v. Federation of Pakistan, etc.                                  |
| 16            | W.P.No.162 of 2020 | M/s Pehchan Mall v. Federation of Pakistan, etc.                                  |
| 17            | W.P.No.160 of 2020 | The BKRY v. Federation of Pakistan, etc.  |
| 18            | W.P.No.159 of 2020 | Young Bakers Sweets & Cafe v. Federation of Pakistan, etc.                        |
| 19            | W.P.No.165 of 2020 | M/s Al-Jannat Mall v. Federation of Pakistan, etc.                                |
| 20            | W.P.No.164 of 2020 | M/s Sadaf Shopping Mall v. Federation of Pakistan, etc.                           |
| 21            | W.P.No.150 of 2020 | D Watson Chemist v. Federation of Pakistan, etc.                                  |
| 22            | W.P.No.149 of 2020 | Farooq Corporation v. Federation of Pakistan, etc.                                |
| 23            | W.P.No.440 of 2020 | Atalian Shoes v. Federation of Pakistan, etc.                                     |
| 24            | W.P.No.212 of 2020 | Asian Mall v. Federation of Pakistan, etc.  |
| 25            | W.P.No.200 of 2020 | Brand City v. Federation of Pakistan, etc.  |

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| 26 | W.P.No.197 of 2020 | Al-Faisal Mall v. Federation of Pakistan, etc.   |
| 27 | W.P.No.287 of 2020 | M/s Shaheen Chemist & Grocers v. Federation of Pakistan, etc.                            |
| 28 | W.P.No.293 of 2020 | M/s Ajwa Bakers and Restaurant v. Federation of Pakistan, etc.                           |
| 29 | W.P.No.226 of 2020 | Sheikh Zulfiqar Ali Proprietor M/s Hamad Cash & Carry v. Federation of Pakistan, etc.    |
| 30 | W.P.No.219 of 2020 | Moon Shopping Mall v. Federation of Pakistan, etc.                                       |
| 31 | W.P.No.214 of 2020 | Lahore Cloth Sale Depot v. Federation of Pakistan, etc.                                  |
| 32 | W.P.No.213 of 2020 | Zaman Sons Supper Mall v. Federation of Pakistan, etc.                                   |
| 33 | W.P.No.163 of 2020 | M/s Variety Mall v. Federation of Pakistan, etc.   |
| 34 | W.P.No.243 of 2020 | American Dress House v. Federation of Pakistan, etc.                                     |
| 35 | W.P.No.242 of 2020 | M/s Shaheen Chemist v. Federation of Pakistan, etc.                                      |
| 36 | W.P.No.236 of 2020 | Muhammad Masood Proprietor M/s Saeed Sweets & Bakers v. Federation of Pakistan, etc.     |
| 37 | W.P.No.246 of 2020 | Sheikh Muhammad Wahab Proprietor of M/s Shaheen Pharmacy v. Federation of Pakistan, etc. |
| 38 | W.P.No.245 of 2020 | Kafiat Ullah Khan Proprietor of M/s Dyna Trading Company v. Federation of Pakistan, etc. |
| 39 | W.P.No.244 of 2020 | M/s Shakeel Trading Corporation v. Federation of Pakistan, etc.                          |
| 40 | W.P.No.294 of 2020 | M/s Taj Bakery v. Federation of Pakistan, etc.   |
| 41 | W.P.No.522 of 2020 | Shamoo Jee v. Federation of Pakistan, etc.   |
| 42 | W.P.No.562 of 2020 | M/s Swad International's v. Federation of Pakistan, etc.                                 |
| 43 | W.P.No.563 of 2020 | M/s Diagnostic Medical Associate v. Federation of Pakistan, etc.                         |
| 44 | W.P.No.674 of 2020 | M/s Ampirio Mall v. Federation of Pakistan, etc.   |
| 45 | W.P.No.626 of 2020 | M/s Classic Hyper Mart v. Federation of Pakistan, etc.                                   |
| 46 | W.P.No.709 of 2020 | Classic Ceramics Centre. V. Federation of Pakistan, etc.                                 |



(SHAMS MEHMOOD MIRZA)  
JUDGE



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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.149 of 2020.

**JUDGMENT**

Farooq Corporation.

**VERSUS**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
09/03/2020



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Lahore High Court  
Rawalpindi Bench

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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.150 of 2020.

**JUDGMENT**

D Watson Chemist.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing...09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

15/03/2020  
Javed\*



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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.159 of 2020.

**JUDGMENT**

Yum Bakers Sweets and Cafe.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**

**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.160 of 2020.

**JUDGMENT**

The BKRY.

**V E R S U S**


Federation of Pakistan, etc.


**Date of hearing....09.03.2020.**

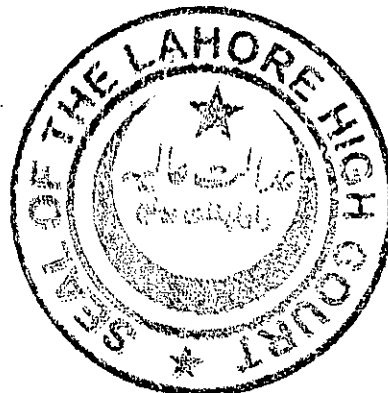
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| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
**(SHAMS MEHMOOD MIRZA)**  
**JUDGE**

  
Javed\* 12/03/2020

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Lahore High Court  
Rawalpindi Bench





**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.162 of 2020.

**JUDGMENT**

M/s Pehchan Mall,

**V E R S U S**

The Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

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Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.163 of 2020.

**JUDGMENT**

M/s. Variety Mall.

**V E R S U S**

The Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
24/03/2020



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Lahore High Court  
Rawalpindi Bench

**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.164 of 2020.

**JUDGMENT**

M/s. Sadaf Shopping Mall.

**V E R S U S**

The Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

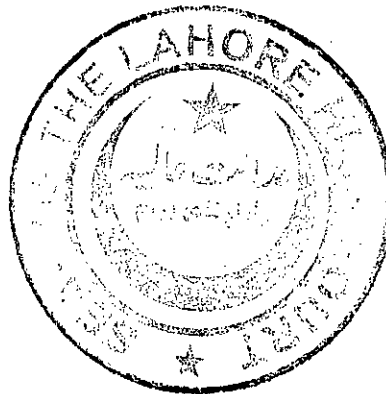
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| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

12/03/2020  
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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.165 of 2020.

**JUDGMENT**

M/s. Al-Jannat Mall.

**V E R S U S**

The Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
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| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
14/3/2020

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Lahore High Court  
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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.196 of 2020.

**JUDGMENT**

The Rahat Bakers.

**VERSUS**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.197 of 2020.

**JUDGMENT**

Al-Faisal Mall.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

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| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

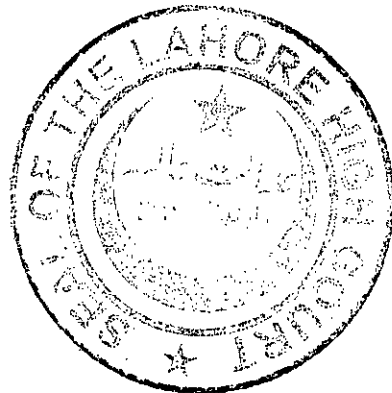
**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Rawalpindi Bench



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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.200 of 2020.

**JUDGMENT**

Brand City.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
 (SHAMS MEHMOOD MIRZA)  
 JUDGE

Javed\*

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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.212 of 2020.

**JUDGMENT**

Asian Mall.

V E R S U S

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

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|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE



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Lahore High Court  
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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.214 of 2020.

**JUDGMENT**

Lahore Cloth Sale Deport.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

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| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.219 of 2020.

**JUDGMENT**

Moon Shopping Mall.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

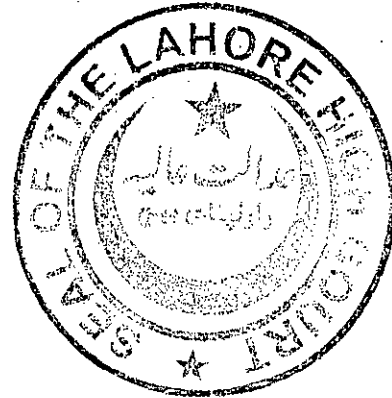
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| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE

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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.226 of 2020.

**JUDGMENT**

Mr. Shiekh Zulfiqar Ali Proprietor M/s Hamad Cash and Carry.

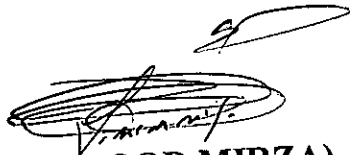
**VERSUS**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

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| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.236 of 2020.

**JUDGMENT**

Mr. Muhammad Masood Proprietor M/s Saeed Sweets and Bakers.

**V E R S U S**

Federation of Pakistan, etc.

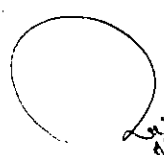
**Date of hearing...09.03.2020.**

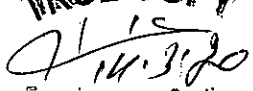
|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

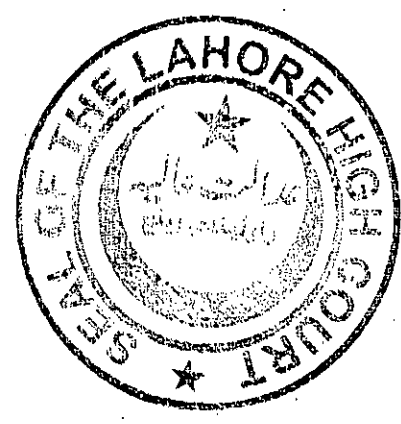
**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

  
Javed\*  
12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.241 of 2020.

**JUDGMENT**

M/s Asad Mubarik Prop: of M/s Bread N Butter.

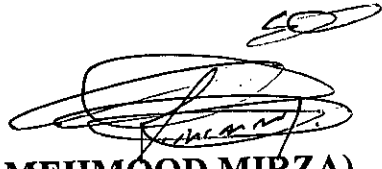
V E R S U S

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
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2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.242 of 2020.

**JUDGMENT**

M/s Shaheen Chemist.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.243 of 2020.

**JUDGMENT**

American Dress House through Sohail Abdul Salam.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.244 of 2020.

**JUDGMENT**

M/s Shakeel Trading Corporation.

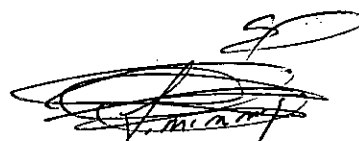
V E R S U S

Federation of Pakistan, etc.

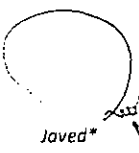
**Date of hearing....09.03.2020.**

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|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 

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Rawalpindi Bench





**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.245 of 2020.

**JUDGMENT**

Kifayat Ullah Khan Prop: of M/s Dyna Trading Company.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.246 of 2020.

**JUDGMENT**

Sheikh Muhammad Wahab Prop: of M/s Shaheen Pharmacy.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing...09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**

**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.287 of 2020.

**JUDGMENT**

M/s Shaheen Chemist & Grocers.

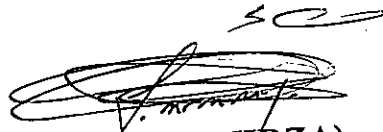
**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

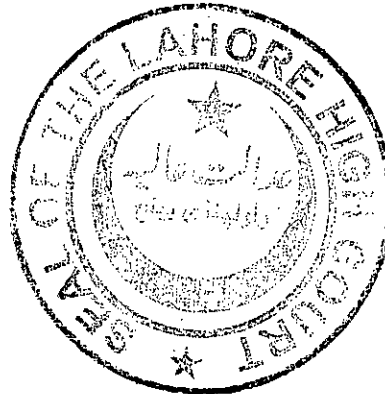
**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.292 of 2020.

**JUDGMENT**

M/s G.G Bakers and Sweets.

**V E R S U S**

Federation of Pakistan, etc.

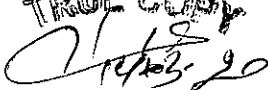
**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE



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Lahore High Court  
Rawalpindi Bench

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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.293 of 2020.

**JUDGMENT**

M/s Ajwa Bakers & Restaurant.

V E R S U S

Federation of Pakistan, etc.


**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE



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Lahore High Court  
Rawalpindi Bench

Javed\*  
12/03/2020

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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.294 of 2020.

**JUDGMENT**

M/s Taj Bakery Tahlianwala.

**VERSUS**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

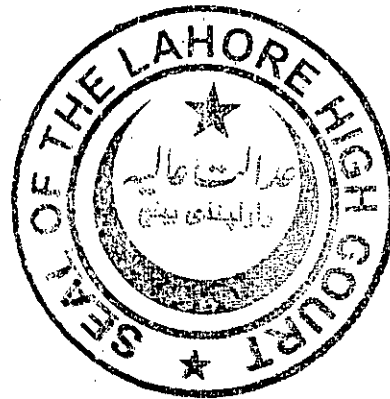
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| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
12/03/2020

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Lahore High Court  
Rawalpindi Bench



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**JUDGMENT SHEET**

**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.295 of 2020.

**JUDGMENT**

M/s Saif Bakers.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed  
12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.296 of 2020.

**JUDGMENT**

MCS, Shop No.C-356.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**


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|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

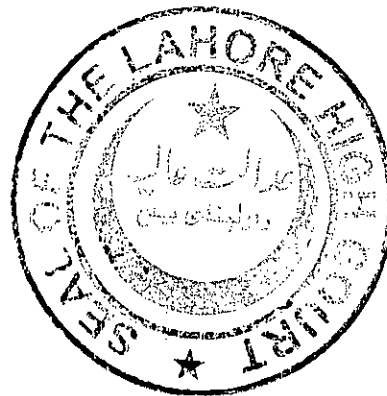
**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
12/03/2020

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Lahore High Court  
Rawalpindi Bench





**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.328 of 2020.

**JUDGMENT**

M/s Chaudhry Traders.

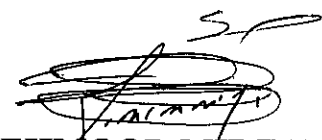
**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**


|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
24/12/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.332 of 2020.

**JUDGMENT**

M/s Fazal Tiles & Sanitary Ware Shops.


**V E R S U S**


Federation of Pakistan, etc.


**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE

  
Javed\*  
12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.333 of 2020.

**JUDGMENT**

Waseem Autos.

V E R S U S

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**

**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.372 of 2020.

**JUDGMENT**

Broadway Sweets.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.373 of 2020.

**JUDGMENT**

Rahat Bakers & Sweets.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

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Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.379 of 2020.

**JUDGMENT**

M/s Ittefaq Corporation.

**V E R S U S**

Federation of Pakistan, etc.

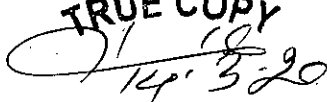
**Date of hearing....09.03.2020.**

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|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.389 of 2020.

**JUDGMENT**

M/s Albaraka Bathrooms Solutions.

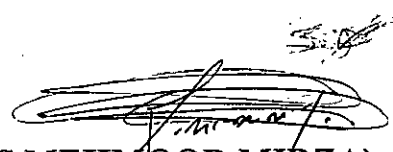
**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.440 of 2020.

**JUDGMENT**

Atalian Shoes.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**


|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
12/03/2020

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Lahore High Court  
Rawalpindi Bench





**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.462 of 2020.

**JUDGMENT**

New Mohsin Sons.

**V E R S U S**

Federation of Pakistan, etc.

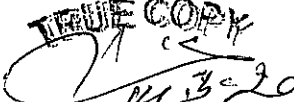
**Date of hearing....09.03.2020.**

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|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Lahore High Court  
Rawalpindi Bench



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Form No. CJD/C-121

**JUDGMENT SHEET**

**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.463 of 2020.

**JUDGMENT**

Mohsin Sons.

**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Lahore High Court  
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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.484 of 2020.

**JUDGMENT**

M/s Shaheen Chemist.

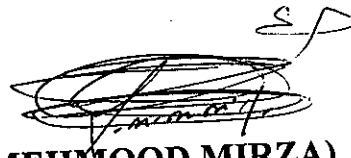
**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.522 of 2020.

**JUDGMENT**

Shamoo Jee.

**V E R S U S**

Federation of Pakistan, etc:

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

(SHAMS MEHMOOD MIRZA)  
JUDGE

12/03/2020

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Lahore High Court  
Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.562 of 2020.

**JUDGMENT**

M/s Swad International's

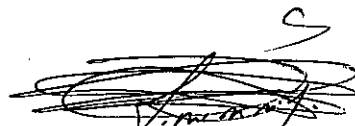
**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
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**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.563 of 2020.

**JUDGMENT**

M/s Diagnostic Medical Associate.


**V E R S U S**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\*  
12/03/2020

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Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.626 of 2020.

**JUDGMENT**

M/s Classic Hyper Mart.

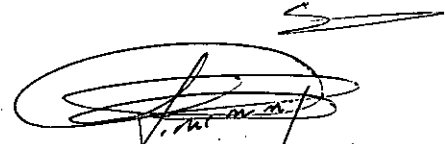
**VERSUS**

Federation of Pakistan, etc.

**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.



(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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Rawalpindi Bench



**JUDGMENT SHEET**  
**IN THE LAHORE HIGH COURT AT RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

Writ Petition No.674 of 2020.

**JUDGMENT**

M/s Ampirio Mall.


**V E R S U S**

Federation of Pakistan, etc.

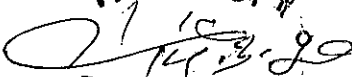
**Date of hearing....09.03.2020.**

|                 |                                    |
|-----------------|------------------------------------|
| Petitioners by: | As reflected in W.P.No.75 of 2020. |
| Respondents by: | As reflected in W.P.No.75 of 2020. |

**Shams Mehmood Mirza, J.** For the reasons recorded in my order of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others, this writ petition is also *dismissed*.

  
(SHAMS MEHMOOD MIRZA)  
JUDGE

Javed\* 12/03/2020

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**ORDER SHEET**  
**IN THE LAHORE HIGH COURT LAHORE**  
**RAWALPINDI BENCH RAWALPINDI**  
**JUDICIAL DEPARTMENT.**

W.P.No.709 of 2020.

Classic Ceramic Center

VERSUS

Federation of Pakistan etc)

| S. No. of order/<br>proceedings | Date of order/<br>Proceedings | Order with signatures of Judge, and that of parties of counsel, where |
|---------------------------------|-------------------------------|---|
|---------------------------------|-------------------------------|---|

|             |  |  |
|-------------|--|--|
| 09.03.2020. | Presence as in writ petition No.75 of 2020 |  |
|-------------|--|--|

This writ petition seeks to challenge SRO No.494(I)/2015 dated June 30, 2015, SRO No.1360 (I)2018 dated November 12, 2018, SRO No.470(I)/2007 dated June 9, 2007 and SRO No.1203(I)/2019 dated October 10, 2019.

2. In the connected cases reply has already been submitted by respondent and arguments have also been addressed and the case is today fixed for only rebuttal arguments by learned counsel for the petitioner. Since the vires of Rules is under challenge, let notice under Order 27A of Civil Procedure Code, 1908 be issued to Attorney General. The Deputy Attorney General accepts notice. Learned counsel for FBR submits that replied filed in the connected writ petitions may be read as reply in this case as well. Learned counsel for the petitioner adopts the arguments already addressed by learned counsel for the petitioners.

3. For the reasons recorded in my judgment of even date passed in writ petition No.75 of 2020 titled Jamil Sweets v. Federation of Pakistan and others this writ petition is also dismissed.

(Shams Mehmood Mirza  
Judge.



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Rawalpindi Bench