

Judgment Sheet
IN THE LAHORE HIGH COURT AT LAHORE
JUDICIAL DEPARTMENT

WP No.39536 of 2016

Saleem Enterprises Versus Federation of Pakistan etc.

J U D G M E N T

Date of Hearing .	18.4.2017
Petitioners By:	<p>Mr. Shafqat Mehmood Chohan and Mr. Adnan Ahmad Paracha, Advocates. Mr. Muhammad Shahid Piracha and Mr. Muhammad Azam Zafar, Advocates. Mr. Muhammad Siddiq Mughal, Advocate. Ms. Madiha Amin, Advocate. Mr. Muhammad Ramzan Chaudhary, Advocate. Mr. Muhammad Raheel Kamran Sheikh, Advocate. Barrister Saad Ehsan Warriach, Advocate. Mr. Amir Saeed Rawan, Advocate. Mr. Amjad Farooq Bismil Rajpoot, Advocate. Mr. Muhammad Mansha Sukhera, Advocate. Mr. Ghulam Murtaza, Advocate. Mr. Rashid Javid Lodhi, Advocate. Mr. Muhammad Saleem Chaudhary, Advocate. Rana Adnan Ahmad, Advocate. Mr. Monam Sultan, Advocate. Mr. Amir Iqbal Basharat, Advocate. Malik Muhammad Arshad, Advocate. Mr. Naeem Khan, Advocate. Ch. Muhammad Ali, Advocate. Ch. Tahir Mehmood, Advocate. Mian Muhammad Bashir, Advocate. Mr. Ahmad Jahanzaib Hanjra, Advocate. Mian Altaf Hussain Bhatti, Advocate. Mr. Amjad Pervaiz Chaudhary, Advocate. Khawaja Muhammad Bilal, Advocate. Rana Munir Hussain, Advocate. Malik Muhammad Arshad, Advocate.</p>
Respondents By:	<p>Mr. Nasar Ahmad, DAG and Mr. Tahir Mehmood Ahmad Khokhar, Assistant Attorney General for Pakistan along with Kausar Ali Zaidi, Joint Secretary (Admn), Ministry of Commerce, Islamabad. Mr. Ahmad Sheraz, Advocate for Respondent National Tariff Commission. Mr. Muhammad Azeem Daniyal, Advocate. Mr. Shehzad A. Elahi and Ch. Muhammad Ali, Advocates.</p>

	Mr. Jahanzeb Awan, Advocate Mr. Asad Ahmad Ghani, Advocate. Mr. Asad Leghari, Advocate vice Mr. Makhdoom Ali Khan, Advocate.
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Avesha A. Malik J: This common judgment decides upon the issues raised in the Writ Petitions detailed in Schedule "A", appended with the judgment as all the Petitions raise common questions of law and facts.

2. The Petitioners are primarily importers of ceramics tiles, steel, hardware, chemicals, packaging and paper material, amongst other things from China who have challenged the Notice of Initiation, Notice of Preliminary Determination and Notice of Final Determination, collectively referred to as ("The Notices") issued by Respondent No.2, National Tariff Commission ("Commission"). The common grievance of the Petitioners is that the Commission could not issue the Notices essentially on account of the fact that the Commission does not exist in accordance with the provision of the National Tariff Commission Act, 2015 ("Act") as the Chairman and the Members of the Commission have not been appointed by the Federal Government as required under the Act and in terms of the dicta laid down by the august Supreme Court of Pakistan in the case titled Messrs Mustafa Impex, Karachi and others v. The Government of Pakistan through Secretary Finance, Islamabad and others (PLD 2016 SC 808). It is also the grievance of the Petitioners that the Chairman and the Members of the Commission do not fulfill the requirements of Section 5 of the Act and were not eligible to be nominated Chairman or Members of the Commission.

3. The counsel for the Petitioners argued that the Notices were required to be issued by a duly constituted Commission, however since it was not constituted in accordance with the requirements of the Act as per the dicta laid down in Mustafa Impex, hence there was no lawfully constituted Commission which could have issued the Notices. The Counsel further argued that the orders of the Commission are all *coram non judice* and without jurisdiction. Therefore, the Petitioners have prayed that their writ petitions be accepted, the Notices and consequent proceedings be set aside for being without lawful jurisdiction. It was also argued that the Members and the Chairman of the Commission do not qualify the criteria given in



Section 5 of the Act for the position of Member and Chairman of the Commission. The specific argument was that the Chairman does not qualify as per the given criteria since he holds a B.Sc (Honour) degree and does not have a Master's degree in the relevant specialization as contemplated under the Act. It was also argued that the Notification appointing Chairman and Members dated 5.9.2016 did not satisfy the requirements of Mustafa Impex and since the matter was never placed before the Federal Cabinet, therefore the said Notification and the appointments are illegal for being contrary to the Act. Learned counsel argued that neither the decision of the Cabinet dated 22.3.2017 specifically contemplates the eligibility of the members for the purposes of their appointment nor can the cabinet give retrospective applicability to the Notification dated 5.9.2016 as it is in violation of the Constitutional requirement that the matter be duly considered by the Cabinet.

4. Report and parawise comments have been filed by Respondent Commission in WP Nos.38543/16 and 38544/16. Learned counsel for the Commission stated that the same report and parawise comments will be applicable in all the petitions. Report and parawise comments have also been filed by Respondent International Steels Limited in WP Nos.18847/2016 and 4168/2017. In WP No.38543/16, report and parawise comments have also been filed by the Respondent Century Paper and Board Mills Limited, Karachi. Arguments were made on behalf of the Federation in support of the appointment process, the constitutionality of the decision making process for appointing the Members and Chairman of the Commission and with respect to their satisfying the eligibility criteria.

5. The Petitioners have raised two issues before the Court; the first is with respect to the appointment of the Commission and the second is with respect to the illegality of the Notices on account of the fact that a lawful Commission has not issued the Notices. The entire case of the Petitioners is premised on the ground that the Commission was not appointed or notified as required under the law.

6. With respect to the eligibility of the Chairman and the Members of the Commission Section 5 of the Act reads as follows:-



Qualification and eligibility of members (1) All members of the Commission shall be citizens of Pakistan and shall be employed with the Commission on a full-time basis.

- (2) A member of the Commission shall,-
- (a) have at least a masters or professional degree, or qualification from an accredited university or institute in international trade laws, business and commercial laws, economics, accountancy, tariffs and trade commerce and trade, or a trade-related subject; knowledge of trade remedy Laws would be an advantage; and
 - (b) have at least fifteen years of professional work experience in interactional trade law, business and commercial laws, economics, accountancy, harmonized tariffs, commerce and trade, tariffs and trade or other trade-related technical field; direct work experience in trade remedy laws would be an advantage.
- (3) The Federal Government shall select upto two members from the Commission's experienced technical officers provided that they meet the eligibility and qualification requirements specified in sub-sections (1) and (2).

The Petitioners have argued that the Chairman is not duly qualified as he holds a B.Sc (Honour) degree and therefore, did not fulfil the requirements of Section 5 (2)(a) of the Act. They argued that the Chairman did not have a Master's degree or a Professional degree or qualification from an accredited University or Institute in international trade law, business or commercial law. In response to this argument, the Deputy Attorney General for Pakistan, Mr. Nasar Ahmad placed on record the curriculum vitae of the Members as well as of the Chairman. He stated that all the Members of the Commission are fully qualified to hold the post and that their appointments were processed through a Selection Committee which considered all the requirements of Section 5 of the Act. With respect to the Chairman Mr. Qasim M. Niaz has a Master's degree in Strategic Studies with BA (Honours) in Economics from the London School of Economics. This degree is equivalent to a Master's degree obtained from any institute in Pakistan. He also has 40 years of experience in the civil service including acting as Secretary Commerce, Joint Secretary Commerce and Economics and Minister of Pakistan to the European Union. Mr. Abdul Khaliq the Member has a degree in Economics and Law and he is also a fellow of Cost and Accounts. He has worked with the Commission since 1990 in different capacities and has experience with regard to the working of the Commission.

Ms. Rubina Athar Ahmad the Member is M. Phil (Economics) and a Master's degree in Economics. She has worked with the Federal Board of Revenue; the World Bank and with the IMF and has helped to formulate several tax policies. She has also served as Joint Secretary (Commerce), Government of Pakistan. Mr. Tipu Sultan the Member has a Master's degree in Applied Economics with emphasis on International Trade. He has worked with the Trade Development Authority of Pakistan; the Ministry of Commerce; Export Promotion Bureau and with the Commission itself. He stated that all Members of the Commission are qualified and that no specific allegation has been levelled against the Members, yet their CVs are being relied upon. Counsel for the Petitioners when confronted with this material were unable to refute the same, therefore, with respect to their allegations on the eligibility of the Chairman and the Members no illegality has been made out. And it is found that the requirements of Section 5 of the Act are fulfilled with respect to the appointment of the Chairman against whom specific allegations were raised.

7. The next issue is with regard to the appointment process of the Commission which, as per the allegation was in contravention to the requirements of Mustafa Impex. The Counsel argued that the dicta of Mustafa Impex has not been followed as the Notification dated 5.9.2016 was issued without consulting the Cabinet. On the other hand, the learned DAG Mr. Nasar Ahmad stated that the Cabinet deliberated on the appointments of the Chairman and the Members and approved the same on 22.3.2017. In this regard, a summary was first placed before the Cabinet detailing the process undertaken, prior to the judgment of Mustafa Impex, when the Prime Minister approved the recommendations for the Chairman and Members. All relevant documents showing the decision of the Cabinet and the summary placed before the Cabinet are available on the record. In terms of the record, a summary was placed before the Cabinet on 22.3.2017 to confirm/ratify the nominations made. The Cabinet considered the matter and approved the nominations in the following terms:-

The Cabinet disposed off the Summary dated 20th March 2017 submitted by Commerce Division by circulation in terms of rule 17(1)(b) read with rule 19(1) of the Rules of Business, 1973 on the subject regarding

Reforming the National Tariff Commission (NTC) Ministry of Commerce, Islamabad and accorded approval.

8. The process for appointments including the advertisement and short listing was completed prior to the pronouncement of Mustafa Impex which was 18th August 2016. The Prime Minister gave his approval to the recommendations of the Special Selection Committee on 3.9.2016 and accordingly the Notification was issued on 5.9.2016. Therefore in this particular case the selection process was completed *prior* to Mustafa Impex. Subsequently in order to comply with the requirements of Mustafa Impex the matter was placed before the Cabinet for its approval. The Petitioners argued that the subsequent approval does not cure the defect of not placing the recommendations before the Cabinet in the first instance. However, it is noted that since the selection process was completed prior to Mustafa Impex, the Cabinet was required to comply with the judgment of the august Supreme Court of Pakistan and cure the defect. Therefore the Cabinet deliberated on the appointments of the Members and Chairman and approved the same. The *de facto doctrine* is applicable to the decision of the Cabinet in terms of the dicta laid down by the august Supreme Court of Pakistan in the case cited at Chairman, Pakistan Broadcasting Corporation, Islamabad v. Nasir Ahmad and 3 others (1995 SCMR 1593) wherein it has been held that *this doctrine is intended to avoid confusion which may be created by acts of officers and persons not legally entitled to perform such duties and have in fact continue to do so without any objection*. In another case titled Malik Asad Ali and others v. Federation of Pakistan through Secretary Law, Justice and Parliamentary Affairs, Islamabad and others (PLD 1998 SC 161) the august Supreme Court of Pakistan held that *this de facto doctrine is a doctrine of necessity to bring about regularity and prevent confusion in the conduct of public business and promote security of private rights*. The august Supreme Court of Pakistan also held in the case cited at Mehram Ali and others v. Federation of Pakistan and others (PLD 1998 SC 1445) that the *principle of de facto exercise of power by a holder of the public office is based on sound principles of public policy to maintain regularity in the conduct of public business, to save the public from*




confusion and to protect private rights which a person may acquire as a result of exercise of power by the *de facto* holder of the office. In another case cited at Managing Director, Sui Southern Gas Company Ltd. v. Ghulam Abbas and others (PLD 2003 SC 724) it has been held by the august Supreme Court of Pakistan that *defacto doctrine* is a doctrine of necessity to bring about regularity and prevent confusion in the conduct of public business and promote security of private rights. In Mushtaq Ahmed Korai v. Zarai Tareeqati Bank Limited through President and another (2007 PLC (CS) 663), the Hon'ble Division Bench of Sindh High Court held that the bonafide actions of public functionaries in ordinary discharge of their duties should not be struck down merely on the ground of subsequent findings as to any legal infirmity either in the appointment or with respect to the powers of the Tribunal exercised in the ordinary course of business and declared otherwise in subsequent findings. Therefore the argument that the Cabinet could not have subsequently ratified the decision of the Prime Minister in this case holds no force and is without merit.

9. Another argument raised by the Petitioners was that the Cabinet could not have given effect to the Notification dated 5.9.2016 retrospectively and that at best the appointments of the Chairman and Members would have to be notified afresh meaning thereby that all acts and decisions taken by the Commission prior to the decision of the Cabinet dated 22.3.2017 were null and void. This argument is also misconceived not only on account of the *defacto doctrine* as discussed above but also on the basis of the dicta held in the case cited at Sindh High Court Bar Association through its Secretary and another v. Federation of Pakistan through Secretary, Ministry of Law and Justice, Islamabad and others (PLD 2009 SC 879) wherein the august Supreme Court of Pakistan declared the appointments of various Judges of the High Court as illegal but saved all acts and judgments pronounced by them on the basis of the *defacto doctrine*. It is also noted that the Act provides under Section 4 that there shall be a Commission comprising of five members appointed by the Federal Government in the prescribed manner. The Section however does not require that the appointment of the Chairman or the Member be notified for the purposes of constitution of the

Commission under Section 4 of the Act. In the same way the National Tariff Commission Rules, 1990 ("Rules") does not require for the Member or Chairman of the Commission to be notified to be valid appointments as per Section 4 of the Act. Therefore the Notification dated 5.9.2016 is the effective date of appointment of the Commission and a fresh Notification was not required after the Cabinet's ratification. ✓

10. The next point that was argued before the Court was with respect to the Notices and their legal effect. Prior to the filing of the instant Petitions some of the Petitioners had in an earlier round challenged the appointment of the earlier Chairman Mr. Muhammad Abbas Raza and Member Mr. Niamatullah Khan and the proceedings undertaken by them at the time. The argument was the same that since a validly constituted Commission had not initiated the Notice of Initiation or subsequent proceedings, hence the entire process undertaken by that Commission was illegal and without lawful authority. The Court in WP No.28351/16 vide judgment dated 24.10.2016 set aside the appointments of the Chairman Mr. Muhammad Abbas Raza and in WP No.4735/16 vide judgment dated 15.3.2016 directed that the Federal Government to appoint a National Tariff Commission as per the requirements of the Act within three months' time and till such time a duly constituted Commission was appointed, the Notice of Initiation already issued by the Commission will remain intact. The Court further directed that once a proper Commission was appointed it shall proceed further on the basis of the Notice of Initiation already issued. In fact the Notice of Initiation was held in abeyance until the appointment of a lawfully constituted Commission. The said Commission was appointed on 5.9.2016 ✓ which Notification has been impugned in these Petitions. The judgment dated 15.3.2016 passed in WP No.4735/16 was impugned before the august Supreme Court of Pakistan in Civil Petitions No.1262-L to 1265-L of 2016 which judgment was upheld by the august Supreme Court of Pakistan by holding that the points raised have been properly taken care by the learned High Court in the impugned judgment. Even otherwise the imitation of proceedings are protected under the defacto doctrine as has been held in numerous judgments of this Court. The commission which has been



constituted now shall examine the imitiation of proceedings in question and if those are found to be valid it may continue with them. Therefore the challenge to the Notices is also without merit.

11. During the course of arguments learned counsel for the Respondent Commission stated that the Petitioners in WP No.6042/2017 had earlier filed Petitions which are also pending before this Court in the matters being heard. While their Petitions were pending these Petitioners filed WP No.6042/2017 in order to obtain interim orders from the Court which they were earlier denied. He explained that the Petitions were argued at length and interim orders earlier granted were withdrawn after the Court was informed of the saving of the Notice of Initiation in WP No.4735/16 vide judgment dated 15.3.2016. He specifically referred to WP No.5240/17, 5242/17 and 5236/2017 and stated that every Petitioner in the WP No.6042/2017 is a Petitioner in one of these petitions. He stated that the Court while hearing the cases did not grant any interim relief relating to these petitioners in the aforementioned writ petitions and instead heard arguments on day to day basis that too with the consent of all the parties. However, the Petitioners with mala fide intent filed a fresh petition before another Court without disclosing the pendency, the arguments made and the fact that interim relief was not granted. They managed to get an interim order from this Court by misrepresenting the facts before the Court to take the benefit of an order which they were otherwise not entitled to. In response counsel for the Petitioners argued that even though the certificate does not disclose pendency of other writ petitions, the fact that other writ petitions are pending is contained in Ground (k) of WP No.6042/2017. However learned counsel when confronted with the fact that the petitions are identical and the relief sought is also identical tried to rationalize this act of the Petitioners, however, was not able to justify why a fresh petition was filed and interim order was sought given that the Petitioners have already filed petitions and were not granted any interim order by this Court. He also could not show the difference between the instant Petition and that filed by the Petitioners earlier.

12. It is noted that these cases are contested cases which were part heard by this Court on regular basis from 22.2.2017 to 18.4.2017. On 10.3.2017 an adjournment was granted to the Federation in order to respond to the issues raised with respect to the constitution of the Commission and the eligibility of the Members. The cases were argued at great length in WP No.39536/2016 along with connected Petitions and interim relief was either not granted in fresh cases or withdrawn in earlier cases. It is also noted that the day to day arguments proceeded with the consent of the parties given that the Court did not grant interim relief. This fact was not disclosed by the Petitioners in WP Nos. 5240/17, 5242/17 and 5336/17 being the Petitioners in WP No.6042/17 and instead they portrayed inconsistency in the Court's order. These acts of the Petitioners were malafide with the intent to abuse the process of the Court and to obtain an order without disclosing the proper facts. Under the circumstances, the Petitioners in WP No.6042/17 are imposed cost in the amount of Rs.100,000/- each for filing a petition without disclosing the earlier WP Nos.5240/17, 5242/17 and 5236/17, which will be deposited with the Deputy Registrar (Judicial) of this Court within one week's time positively on account of frivolous petition and abusing the process of the Court. If the Petitioners fail to deposit the cost within the stipulated period of time, the same shall be recovered from them as arrears of land revenue.

13. In view of the aforesaid, no case for interference is made out. All the Petitions are dismissed.



Announced in an open Court on 31st day of May, 2017.



lah Bakhsh*

01/6/17

Schedule-A

Details of Writ Petitions mentioned in judgment
Dated 31.5.2017 passed in WP No.39536/2016

Sr. No	WP Nos.	Parties Name
1	31136/16	Shabbir Tiles and Ceramic Limited etc. v. Federation of Pakistan etc.
2	38948/16	Hameed and Yasir International v. Federation of Pakistan etc.
3	25307/16	Qureshi Sons v. Federation of Pakistan etc.
4	1207/17	M.I. Sanitary Store etc. v. Federation of Pakistan etc.
5	1868/17	MAW and Company etc. v. Federation of Pakistan etc.
6	5818/17	Saad International etc. v. Federation of Pakistan etc.
7	5236/17	Sara Enterprises etc. v. Federation of Pakistan etc.
8	6042/17	Haseeb and Co. etc. v. Federation of Pakistan etc.
9	5240/17	Abu Yousaf etc. v. Federation of Pakistan etc.
10	5242/17	Commercial Corporation etc. v. Federation of Pakistan etc.
11	6799/17	Kamla Brothers v. Federation of Pakistan etc.
12	6966/17	Hassan Agencies v. Federation of Pakistan etc.
13	6916/17	Milano Exclusive Flooring v. Federation of Pakistan etc.
14	6994/17	Osama Bin Khalid v. Federation of Pakistan etc.
15	6942/17	A.R Traders v. Federation of Pakistan etc.
16	6995/17	Muhammad Kokab Jameel v. Federation of Pakistan etc.
17	6996/17	Ashfaq Manzoor v. Federation of Pakistan etc.
18	6941/17	Yousaf Sohail v. Federation of Pakistan etc.
19	7273/17	Five Star Trading Co. v. Federation of Pakistan etc.
20	7306/17	Dura Ceramics v. Federation of Pakistan etc.
21	8156/17	SK Global (Pvt) Ltd. v. Federation of Pakistan etc.
22	8699/17	Javed Khan v. Federation of Pakistan etc.
23	7907/17	International Trading Corporation v. Federation of Pakistan etc.
24	6881/17	Qureshi Enterprises v. Federation of Pakistan etc.

25	7749/17	Shahid Mehmood and Co. Pvt. Ltd. etc. v. Federation of Pakistan etc.
26	7751/17	M.S. Ceramics v. Federation of Pakistan etc.
27	7772/17	Mohsin Rashid v. Federation of Pakistan etc.
28	7775/17	Ali Raza v. Federation of Pakistan etc.
29	7781/17	Abdul Rahim Shah v. Federation of Pakistan etc.
30	7881/17	Lal Muhammad v. Federation of Pakistan etc.
31	7887/17	Hamayun Khan v. Federation of Pakistan etc.
32	7893/17	Muhammad Zeeshan Jalil Awan v. Federation of Pakistan etc.
33	8638/17	H & H Traders v. Federation of Pakistan etc.
34	8778/17	Dar Ceramics Trading Company etc. v. Federation of Pakistan etc.
35	8864/17	MS Ceramics v. Federation of Pakistan etc.
36	9128/17	Alpha Hardware v. Federation of Pakistan etc.
37	9361/17	Shakeel Trading Corporation v. Federation of Pakistan etc.
38	9362/17	Abid Nisar v. Federation of Pakistan etc.
39	9363/17	Impression Home v. Federation of Pakistan etc.
40	9364/17	Mukhtar and Sons v. Federation of Pakistan etc.
41	9366/17	Dar Ceramics Trading Company v. Federation of Pakistan etc.
42	9771/17	Modern House v. Federation of Pakistan etc.
43	9988/17	AGN Computers v. Federation of Pakistan etc.
44	22408/17	Riazuddin Engineering (Pvt.) Limited etc. v. National Tariff Commission etc.
45	20071-04/17	Imran Enterprises v. Federation of Pakistan etc.
46	10350/17	Safdar Traders Importers and Exporters v. Federation of Pakistan etc.
47	18846/16	Karachi Tube Mills Pvt. Ltd etc. v. Federation of Pakistan etc.
48	3689/17	Lal Din Engineering Pvt. Ltd. etc. v. Federation of Pakistan etc.
49	3734/17	Karol Pipe Industry v. National Tariff Commission etc.
50	4166/17	Essa Steel etc. v. Federation of Pakistan etc.
51	6146/17	Ruby Steel Corporation Pvt. Ltd. etc. v. National Tariff Commission etc.
52	6478/17	Ferrous Engg. Industry etc. v. National Tariff Commission etc.
53	7096/17	A & A Pipe Industries etc. v. National Tariff Commission etc.
54	7642/17	Bashir Pipe Industries Pvt. Ltd. v. National

		Tariff Commission etc.	
55	7895/17	S&S Enterprises v. Federation of Pakistan etc.	
56	8969/17	Abdul Haq Pipe Industries Pvt. Ltd. v. National Tariff Commission etc.	
57	9495/17	Islam Engineering Pvt. Ltd. v. Federation of Pakistan etc.	
58	39535/16	Nimir Resins Limited v. Federation of Pakistan etc.	
59	38544/16	Shaz International v. Federation of Pakistan etc.	
60	38543/16	Khawaja Paper Store v. Federation of Pakistan etc.	
61	38947/16	Power Chemical Industries Ltd. v. Federation of Pakistan etc.	
62	30348/16	Fabtex International etc. v. Federation of Pakistan etc.	
63	18847/16	Kamran Steel etc. v. Federation of Pakistan etc.	
64	2838/17	K.T. Enterprises etc. v. Federation of Pakistan etc.	
65	3499/17	Rawat Steel Industry v. National Tariff Commission etc.	
66	4168/17	Lakhani Traders etc. v. Federation of Pakistan etc.	
67	4316/17	Maria Enterprises etc. v. Federation of Pakistan etc.	
68	6600/17	Trade International etc. v. Federation of Pakistan etc.	
69	6743/17	Al-Noor International etc. v. Federation of Pakistan etc.	
70	8906/17	Rawat Steel Industry v. National Tariff Commission etc.	
71	8526/17	Zulfiqar Ali v. Federation of Pakistan etc.	
72	8957/17	Union Traders v. Federation of Pakistan etc.	
73	10119/17	Mushtaq Ahmad Pipes Store v. Federation of Pakistan etc.	
74	9517/17	Bakhtawar Traders etc. v. Federation of Pakistan etc.	
75	25222/17	NA Enterprises v. Federation of Pakistan etc.	
76	30185/17	F.F Steel Pvt. Limited v. National Tariff Commission etc.	
77	31412/17	Bismillah Industry etc. National Tariff Commission etc.	


 (Signature)
 Judge