# JUDGMENT SHEET
# IN THE ISLAMABAD HIGH COURT, ISLAMABAD

CASE NO. : CMA NO.08-2024

M/s Flying Paper Industries Limited

Vs.

Federation of Pakistan etc.

Appellants by : M/s Faisal Zafar, Arsalan Riaz, Khawaja Ahmed Tariq Rahim, ASC through video link, Qamar Uz Zaman Cheema, Barrister Momin Malik, Ahmed Ijaz Yousaf, Hissam Tariq Rahim, Hashim Tariq Rahim, Abdul Qadus, Rana Sajid Rasool, Syed Tasadduq Musatafa Naqvi, Syed Tassadaq Murtaza Naqvi, Muhammad Adnan Awan, Mian Mahmud ur Rasheed, M. Siddique Qazi, Abdul Rehman Qadir, Barrister Hassan Qadir Khan, Barrister Asghar Khan, Sajid Chohan, Habza Shah, Nida Aftab, Jawad Khurshid Warriach, Dil Nawaz A. Cheema, Rana Ali Akbar Khan, Abdul Samad Khan, Ali Raza, Muhammad Shafique, Dil Nawaz A. Cheema, Nida Aftab, Barrister Abdul Rehman Qadir, Hassan Qadir Khan, M. Siddique Qazi, Ali Raza, Naeem Arif, Haq Nawaz Chatta and Syed Hassan Ali Raza, Advocates for appellants in their respective appeals.

Respondents by : M/s Munawwar us Salam, Iftikhar Riaz Ud Din, Barrister Asghar Khan & Atif Waheed, Taimur Aslam Khan & Mudassar Abbas, Raza ur Rehman Asad, Barrister Ummar Zia Ud Din, Sh. Muhammad Ali, Faisal Bin Khurshid, Barrister Qasim Arif Duggal, Muhammad Azam Malik, Wasim Abid, Waqar A. Sheikh and M. Azeem Daniyal, Barrister Ahsan Hameed Dogar, Barrister Asghar Khan, Barrister Umar Zia Ud Din, Muhammad Rizwan Nazar, Abdul Hafeez Dhiloon, Barrister Malik Kashif Rafique Rijwana, Malik Ghulam Sabir, Shoaib Rashid, Saeed Khan Akhunzada, Abdul Hameed, Advocates for respondents in their respective appeals.

Mr. Shoaib Rashid & Anique Salman Malik, Advocates for applicant in Cross Objection No.04-2024.

Mr. Sabir Hussain, Legal Advisor, CM Pak Limited.

Mian Ahmed Ibrahim, Legal Advisor, NEPRA with Hassan Wasim Bhinder, AD (Legal), NEPRA

Saif Suhail Younas, DGM (Legal Affairs), K Electric

Hafiz Ansar Ali, Superintendent (Legal) and Anis ur Rehman, AD (Litigation), Zulfiqar Chaddar, DD (Commercial), FESCO HQ Faisalabad, Mehfooz Bhatti, Joint Secretary & Muhammad Asad Saleem, Section Officer (Law), Power Division, Hisham Humayun, Senior Manager (Legal), Nooren Iqbal, Fakhra Bashir Raja, Deputy Manager (Legal) & Muhammad Zunair Seemab, A.D. (Legal), CPPA-G., Ansar Mehmood, Chief Law

Officer (GEPCO), Faizan Ullah, RO, FESCO, Jauharabad,
M. Ayaz Haider Malik, RO, FESCO Kalabagh
Assisted by : Ms. Maheen Zeeshan (Law Clerk)
Date of hearing : 03.05.2024

**AAMER FAROOQ C.J.** This judgment shall decide present appeal as well as appeals mentioned in the Schedule attached herewith, as common questions are involved.

2. Appellants, in all the appeals, are the end-users of electricity and were aggrieved of Fuel Price Adjustment (FPA) Determinations dated 09.03.2021, 13.06.2022, 07.07.2022, 12.08.2022, 12.09.2022, 14.10.2022, 16.12.2022, 11.01.2023, 16.02.2023, 18.04.2023, 25.05.2023, 12.06.2023, 19.07.023, 08.08.2023 & 08.09.2023 as well as Quarterly Tariff Adjustment (QTA) Determinations dated 07.07.2022, 29.07.2022, 14.10.2022, 17.01.2023 & 13.04.2023 hereinafter collectively referred to as the "Impugned Determinations". Some of the appellants challenged the Impugned Determinations before Lahore High Court, Lahore by way of petition under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973 (the Constitution), which was allowed vide consolidated judgment dated 06.02.2023. The referred judgment was assailed before Supreme Court of Pakistan in CP No.491-L of 2023 and others and consequently the judgment of the Lahore High Court was set aside on 16.10.2023 and the matters were remitted to NEPRA Appellate Tribunal (the Tribunal). The Tribunal, through consolidated judgment dated 13.02.2024 ("Impugned Order"), partially allowed the appeals and set aside the Impugned Determinations, however, retained the notification of the said Impugned Determinations in the Official Gazette. Feeling aggrieved of the Impugned Order, instant appeals have been filed.

3. Submissions made by learned counsel for the appellants can be summarized accumulatively as follows:-

4. It was argued that National Electric Power Regulatory Authority (NEPRA) has not been constituted as per law and as of 04.12.2021, it is a 'Body Corporate', which does not exist inasmuch as no notification has been issued as required under the law. In this regard, it was contended that NEPRA was constituted under section 3 of Regulations of Generation, Transmission and Distribution of Electric Power Act, 1997 (the NEPRA Act); the original Section 3 of NEPRA Act provides that NEPRA shall constitute a Chairman, to be appointed directly by the Federal Government and four Members, one from each Province, to be appointed by the Federal Government after considering recommendations of the respective Provincial Governments. It was submitted that no requirement, with respect to the qualification/specialization of the Members, was laid

down in the NEPRA Act. It was also submitted that NEPRA Act was amended time and again and the most recent amendment was made in 2021, whereby status of NEPRA was changed from that of a statutory body to a statutory corporation and as such a fresh notification in the Official Gazette was required, which has not been done. It was further contended that amendments made to the NEPRA Act in 2021 came in effect on 04.12.2021 and certain changes were made as to the legal structure of NEPRA as the regulator. It was argued that after 2021 amendment, NEPRA was to comprise of a Chairman and four specialized Members to be appointed on rotation basis from each of the Provinces with the following qualifications:-

a) Member (Tariff and Finance) holding a degree in the field of economics, corporate finance or chartered accountancy with minimum twelve years of related experience;
b) Member (Technical) to be a person holding an engineering degree in the field of electricity, energy or power with minimum twelve years of experience;
c) Member (Law) to be a person holding degree in the field of corporate and economics law with minimum twelve years of experience;
d) Member (Development) to be a person holding a degree in the field of economics, chartered accountancy or an engineering in electricity, energy or power with minimum twelve years of experience.

It was submitted that upon promulgation of the Amendment Act of 2021, the NEPRA Act as it was stood repealed hence the Authority ceased to exist and a new entity was created with a new structure. It was also brought to the attention of the Court that there was no saving clause in the Amendment Act of 2021, consequent effect of such amendment was that earlier legal status and structure of the Authority stood repealed and ceased to exist. Reference was made to case reported as Saeed Ahmed Vs. The State (PLD 1964 SC 266) as well as M. Saif Vs. Lahore Development Authority etc. (PLD 2021 Lahore 168) to highlight that the effect of such an amendment is that the law as it was earlier stands repealed. It was contended that after 2021 Amendment Act, the Federal Government was obligated to reconstitute NEPRA through a notification in the Official Gazette with revised composition and since it has not been done, any act done or decision taken by NEPRA, has no legal sanctity. It was reiterated that 2021 Amendment Act did not provide any saving or any validation clause, hence earlier provisions of NEPRA Act, stood repealed on 04.12.2021. The attention of the Court was drawn towards sections 50 & 51 of the NEPRA Act, as it stands and it was argued that referred provisions do not validate the actions of NEPRA as an Authority. Appellants argued that reliance by respondents on subsection (6) of section 3 of NEPRA Act that in case of vacancy, or defect in the constitution of the Authority, it shall have no effect on the actions taken is anomalous inasmuch as it does not absolve the Federal Government of

its obligation to reconstitute NEPRA in light of the provisions of the aforementioned Amendment Act of 2021. Reference was made to case reported as Institute of Architects, Pakistan (Lahore Chapter) Vs. Province of Punjab (2016 PTD 1103 Lahore). It was contended that under section 2(i) of the Amendment Act, the Authority is defined as National Electric Power Regulatory Authority established under section 3 of the NEPRA Act and since a fresh notification has not been issued after the said amendment, the Authority has not been established.

In so far as the appointment of the Members of NEPRA is concerned, it was submitted that no security of tenure exists and upon promulgation of the Amendment Act of 2021 new appointments have to be made in accordance with criteria as mentioned therein. It was submitted that in case savings are to be made to the actions taken by NEPRA with respect to the Impugned Determinations, it would amount to rendering the amendments made in the NEPRA Act redundant, and no redundancy can be attributed to law. Reference was made to cases reported as Pakistan Telecommunication Employees Trust Vs. Federation of Pakistan etc. (PLD 2017 SC 718), M/s Pakistan Television Corporation Limited Vs. Federation of Pakistan etc. (2017 SCMR 1136) and Dr. Raja Aamer Zaman Vs. Umer Ayub Khan etc. (2015 SCMR 1303).

It was contended that at the time of passing the Impugned Decision, the quorum of the Authority was not as per mandate of law and as such no saving can be attributed to the actions of NEPRA. It was argued that till such time that NEPRA is reconstituted in accordance with the Amendment Act of 2021, no determination made by it would be valid. It was submitted that security of tenure provided to existing Members under subsection (5) of section 3, does not, in any case, come to the rescue of the respondents. It was submitted that even de-facto doctrine would not be applicable in the instant case. It was also contended that Impugned Determinations have been made after the expiry of statutory period allowed for this purpose. Learned counsel took the Court through the history of levy of FPA and it was argued that for the first time, it was inserted in NEPRA Act through the Amendment Act of 2008 by means of section 31(4), as it then existed, which was to be done on mandatory basis. Amendments were made first in the year 2011, then in 2018 and then in 2021, section 31(7) was reenacted and as per the same, determination was made on monthly basis no later than a period of seven days. It was submitted that since the Impugned Determinations have been made much after expiry of statutory period, hence are not valid and cannot be relied upon. It was contended that since duty has been imposed in negative language, same is mandatory as was held in case reported as Commissioner Inland Revenue Rawalpindi Vs. Sarwaq Traders Rawalpindi (2022 SCMR 1333). It was also contended that absence of any penal consequence would

not make the provision directory and still it remains mandatory. Reference was made to case reported as The Collector of Sales Tax Vs. M/s Super Asia (PTCL 2017 CL 736). It was also contended that reliance on the judgment dated 02.05.2018 of the Supreme Court in CA No.807-2014, which was a conceding order, is not appropriate as the same is not applicable in the instant case and would not make the Impugned Determinations valid.

5. Learned counsel for NEPRA *inter alia* contended that there is no requirement for issuance of a second notification. It was submitted that the requirement of issuance of a fresh notification is a question of interpretation of the amended provision. It was argued that if the provision is read purposively, there is no requirement for second notification. Reference was made to case reported as Mirpur Khas Sugar Mills Limited through Wasif Khalid Vs. Federation of Pakistan through Secretary, Cabinet Division, Islamabad (PLD 2021 Sindh 418) to argue that failure to issue a notification in accordance with law will not have any adverse effect. Learned counsel for NEPRA took the Court through section 3(1) of the original NEPRA Act enacted on 13.12.1997 and submitted that upon enactment of NEPRA Act on 13.12.1997, notification was issued as mandated under the law. It was contended section 3(1) does not require notification afresh upon each enactment of an Amendment Act. It was contended that there is no difference in effect between substituting the provision and amending it. Reference was made to case reported as Saeed Ahmed Vs. The State (PLD 1964 SC 266). It was contended that in determining the effect of an amendment or a substitution, the court has to see the intention or the purpose for which amendment was made and even to make a comparison between the old and new law. Reference was made to case reported as Fazal Shafique Textile Mills Limited Vs. Rehmat Khan (PLD 1972 Kar. 397). It was contended that reliance by the appellants on case reported as Tri Star Industries Pvt. Ltd. Vs. Trisa Burstenfabrik AG Triengen (2023 SCMR 1502) is not correct in the present case inasmuch as a construction which diminishes the statute to a futility has to be avoided. It was contended that sections 6 & 24 of General Clauses Act, 1897 save the original notification. Reference was again made to case reported as PLD 1964 SC 266. It was contended that Authority was always, effectively, a body corporate as provided in sections 2(1)(9)(c) of the Companies Act, 2017. It was submitted that the expression 'Body Corporate' is a generic term to distinguish between natural persons and juristic entities. It was also submitted that amendment to section 3(1) of the NEPRA Act is a clarificatory one. It was argued next that quorum for decision of the Authority is three Members and at the time when Impugned Determinations were made, the requisite numbers of the Members were present. Learned counsel took the Court through provisions of the Act to show that if three Members are present, then the requisite

quorum is complete. Learned counsel provided the Court with letters/notifications of various Members as to their tenure and substitutions made upon cessation of the tenure/charge. It was contended that any alleged defect in the constitution of the Authority is cured by section 3(6) of the Act. It was also submitted that there was no need to change the Members after enactment of the amendment in 2021 inasmuch as the original Members were continuing their terms, having security of tenure, and it was only after the completion of their term that new appointments had to be made, which would be done as and when the vacancy exists. It was contended that since the appointment was for a fixed tenure as prescribed, there was no need for new appointments. Reference was made to cases reported as Qazi Tahir Vs. Secretary, Pakistan Medical Commission (2022 PLC (CS) 805) and Shamroz Khan Vs. Muhammad Amin (PLD 1978 SC 89). In contention to the argument that because the first notification was not expressly saved by section 50 a new notification was needed, it was argued that section 6 of the General Clauses Act, 1897 rebuts this argument and reference was made to case reported as PLD 1964 SC 266 supra. Learned counsel submitted that all the hearings were duly advertised and relevant documents are available online to show that it was a public hearing. It was contended that for generation of FPA and QTA, preparations are made in May and June and as per the Economic Merit Order the needful is done and determinations are accordingly made as mandated under the law. It was contended that time period provided in section 31(7) is not mandatory and is merely directory and case law in this regard relied upon by the appellants is not relevant. It was argued that since appellants have never challenged the basic tariff and never attended any of FPA and QTA hearings, they may not be permitted to challenge the same and second appeal is only to be restricted to questions of law. It was submitted that in the facts and circumstances, the case does not require remand but the decision on merit as raised by the appellants.

6. Learned counsel appearing for Distribution Companies (DISCOs), in principle, adopted the submissions made by learned counsel for NEPRA, however one of the Distribution Companies namely Lahore Electric Supply Corporation (LESCO), filed Cross Objections to the appeals under Order XLI Rule 22 CPC that finding of the Tribunal to the effect that proceedings before NEPRA were sham proceedings, is not correct and that no actual hearing took place, is also not correct. It was contended that in the facts and circumstances, the Impugned Order needs to be set aside.

7. In rebuttal, learned counsel for the appellants questioned the maintainability of the cross objections and submitted that since the instant proceedings are not under Code of Civil Procedure, hence cross objections are not maintainable.

8. Learned Additional Attorney General also supported the submissions made by learned counsel for NEPRA and submitted that there was no requirement under the law for issuance of fresh/new notification after the amendment in 2021. It was contended that even otherwise, section 6 of General Clauses Act, 1897 protects the earlier notification.

9. Submissions made by learned counsel for the parties have been heard and the documents placed on record examined with their able assistance.

10. The controversy in question has already been spelled out in the preceding paragraphs and reflected in the arguments by learned counsels for the parties, hence need not be reproduced.

11. The controversy revolves around certain provisions of NEPRA Act, as amended from time to time, hence for ease of convenience, the same are reproduced below. The NEPRA Act originally came in existence on 16.12.1997 and it established an Authority under section 3(1) of the Act, which reads as follows:-

> ***"3. Establishment of the Authority.*** *— (1) As soon as may be, but not later than thirty days after the commencement of this Act, the Federal Government shall, by notification in the official Gazette, establish a National Electric Power Regulatory Authority consisting of a Chairman to be appointed by the Federal Government and four members, one from each Province, to be appointed by the Federal Government after considering the recommendations of the respective Provincial Governments".*

The composition of the Authority was provided in section 3(2) ibid and is as follows:-

> *"(2) There shall be a Vice-Chairman of the Authority, appointed from amongst the members for a period of one year, by rotation, in the following order, namely: (i) the member representing the Province of Baluchistan; (ii) the member representing the Province of North-West Frontier; (iii) the member representing the Province of the Punjab; and (iv) the member representing the Province of Sind".*

In so far as the eligibility and requirements of appointment of Chairman and Members of the Authority are concerned, the same are provided for in subsections (3) & (4) of section 3 which read as follows:-

> *"(3) The Chairman shall be an eminent professional of known integrity and competence with at least twenty years of related experience in law, business, engineering, finance, accounting, economics, or the power industry.*
>
> *(4) Every member shall be a professional of known integrity and competence with at least fifteen years of related experience in law, business, engineering, finance, accounting, economics or the power business".*

The Chairman as well as Members of the Authority had security of tenure as contained in subsection (5) of section 3 ibid and is as follows:-

> *"(5) The Chairman and a member shall, unless he resigns or is removed from office earlier as hereinafter provided, hold office for a term of four years and shall be eligible for reappointment for similar term:*
>
> *Provided that a Chairman or a member shall not be appointed under sub-section (1) if he has attained the age of sixty-five years"*

Subsection (6) of section 3 provides that no act or proceedings of the Authority was to be declared invalid by virtue of any vacancy or defect in the constitution of the Authority; the same reads as follows:-

> "*(6) No act or proceeding of the Authority shall be invalid by reason only of the existence of a vacancy in, or defect in, the constitution of the Authority*"

The original provision for determination of tariff was contained in section 31 which reads as follows:-

> *31. Tariff. (1) — As soon as may be, but not later than six months from the commencement of this Act, the Authority shall determine and prescribe procedures and standards for determination, modification or revision of rates. charges and terms and conditions for generation of electric power, transmission, inter-connection, distribution services and power sales to consumers by licensees and until such procedures and standards are prescribed, the Authority shall determine, modify or revise such rates, charges and terms and conditions in accordance with the directions issued by the Federal Government.*
>
> *(2) The Authority while determining the standards referred to in subsection (1) shall—*
>
> *(a) protect consumers against monopolistic and oligopolistic prices;*
> *(b) keep in view the research, development and capital investment programme costs of licensees;*
> *(c) encourage efficiency in licensees operations and quality of service;*
> *(d) encourage economic efficiency in the electric power industry;*
> *(e) keep in view the economic and social policy objectives of the Federal Government; and*
> *(f) determine tariffs so as to eliminate exploitation and minimize economic distortions.*
>
> *(3) The procedures established under sub-section (1) shall include—*
>
> *(a) time frame for decisions by the Authority on tariff applications;*
> *(b)opportunity for customers and other interested parties to participate meaningfully in the tariff approval process; and*
> *(c) protection for refund, if any, to customers while tariff decisions are pending.*
>
> *(4) Notification of the Authority's approved tariff, rates, charges, and other terms and conditions for the supply of electric power services by generation, transmission and distribution companies shall be made, in the official Gazette, by the Federal Government upon intimation by the Authority:*
>
> *Provided that the Federal Government may, as soon as may be, but not later than fifteen days of receipt of the Authority's intimation, require the Authority to reconsider its determination of such tariff, rates, charges and other terms and conditions. Whereupon the Authority shall, within fifteen days, determine these anew after reconsideration and intimate the same to the Federal Government; [Provided further that the Authority may, on a monthly basis and not later than a period of seven days, make adjustments in the approved tariff on account of, any variations in the fuel charges and, policy guidelines as the Federal Government may issue and, notify the tariff so adjusted in the official Gazette*".

NEPRA Act underwent amendments time and again and lastly, amendment was made in 2021. After the amendments in 2021, the relevant provisions read as follows:-

> "*3. **Establishment of the Authority**.— (1)As soon as may be, after the commencement of this Act, the Federal Government shall, by notification in the official Gazette, establish an Authority to be known as the National Electric Power Regulatory Authority which shall be a body corporate, having perpetual succession and a common seal with powers, subject to the provisions of this Act, to acquire and hold property, both moveable and immovable, and to sue and be sued by its name*".
>
> *(2) The Authority shall consist of a Chairman and four specialized members, to be appointed by the Federal Government and shall comprise of,—*

*(a) the member tariff and finance who shall be a person holding a degree in the field of economics, corporate finance or chartered accountancy and is a professional of known integrity and eminence with a minimum of twelve years of related experience in the field of corporate finance or chartered accountancy and shall be nominated by the Provinces or Federal Government, as the case may be, by rotation in the following order, namely:—*

*(i) the member representing the province of Balochistan;*
*(ii) the member representing the province of Punjab;*
*(iii) the member representing the province of Khyber Pakhtunkhwa; and*
*(iv) the member representing the province of Sindh;*

*(b) the member technical shall be a person holding an engineering degree in the fields of electricity, energy or power and is a professional of known integrity and eminence with a minimum of twelve years of related experience in the field of electrical and power services business and shall be nominated by the Provinces or Federal Government, as the case may be, by rotation in the following order, namely:—*

*(i) the member representing the province of Sindh;*
*(ii) the member representing the province of Khyber Pakhtunkhwa;*
*(iii) the member representing the provinces of Punjab; and*
*(iv) the member representing the province of Balochistan;*

*(c) the member law who shall be a person holding a degree in the field of corporate and economics law and is a professional of known integrity and eminence with a minimum of twelve years of related experience in the field of corporate law and economics law and shall be nominated by the Provinces or Federal Government, as the case may be, by rotation in the following order, namely,—*

*(i) the member representing the province of Punjab;*
*(ii) the member representing the province of Sindh;*
*(iii) the member representing the province of Balochistan; and*
*(iv) the member representing the province of Khyber Pakhtunkhwa; and*

*(d) the member development who shall be a person holding a degree in the field of economics, chartered accountancy or an engineering in electricity, energy or power and is a professional of known integrity and eminence with a minimum of twelve years of related experience in the field of public policy, renewable energy or electric power services business and shall be nominated by the Provinces or Federal Government, as the case may be, by rotation in the following order, namely:—*

*(i) the member representing the province of Khyber Pakhtunkhwa;*
*(ii) the member representing the province of Balochistan;*
*(iii) the member representing the province of Sindh; and*
*(iv) the member representing the province of Punjab.*

*(3) The Chairman shall be a person known for his integrity and eminence having experience of not less than twelve years in any relevant field including law, business, engineering, finance, chartered accountancy or economics preferably in the electric power services business.*

*(4) Every member of the Authority shall be appointed for a period of three years on such terms and conditions as may be prescribed.*

*(4A) The Authority as a whole shall comprise the requisite range of skills, competence, knowledge and experience relevant to its functions.*

*(5) The Chairman shall, unless he resigns or is removed from office earlier as hereinafter provided, hold office for a term of four years and shall be eligible for re-appointment for similar term:*

*Provided that the Chairman or a member shall not be appointed under sub-section (2) if he has attained the age of sixty years;*

*Provided further that the process of appointment of new Chairman or member under subsection (2) shall be finalized ninety days prior to the retirement of incumbent Chairman or member as the case may be".*

*Provided also that the process of appointment shall be finalized within ninety days in case of vacancy created due to the death, resignation or removal of the Chairman or member. The Federal Government shall appoint a member to work as an acting Chainman till the appointment of new Chairman within the prescribed time period.*

*(6) No act or proceeding of the Authority shall be invalid by reason only of the existence of a vacancy in, or defect in, the constitution of the Authority*

*31. Tariff.—(l) The Authority shall, in the determination, modification or revision of rates, charges and terms and conditions for the provision of electric power services, be guided by the national electricity policy, the national electricity plan and such guidelines as may be issued by the Federal Government in order to give effect to the national electricity policy and national electricity plan.*

*(2) The Authority, in the determination, modification or revision of rates, charges and terms and conditions for the provision of electric power services shall keep in view—*

*(a) the protection of consumers against monopolistic and oligopolistic prices;*
*(b) the research, development and capital investment programme costs of licensees;*
*(c) the encouragement of efficiency in licensees, operations and quality of service;*
*(d) the encouragement of economic efficiency in the electric power industry;*
*(e) the economic and social policy objectives of the Federal Government; and*
*(f) the elimination of exploitation and minimization of economic distortions.*

*(3) Without prejudice to the generality of sub-section (2), the following general guidelines shall be applicable to the Authority in the determination, modification or revision of rates, charges and terms and conditions for provision of electric power services, namely:—*

*(a) tariffs should allow licensces the recovery of any and all cost prudently incurred to meet the demonstrated needs of their customers:*

*Provided that assessments of licensees' prudence may not be required where tariffs are set on other than cost of service basis, such as formula based tariffs that are designed to be in place for more than one year;*

*(b) tariffs should generally be calculated by including a depreciation charge and a rate of return on the capital investment of each licensee commensurate to that earned by other investments of comparable risk;*
*(c) tariffs should allow licensees a rate of return which promotes continued reasonable investment in equipment and facilities for improved and efficient service;*
*(d) tariffs should include a mechanism to allow licensees a benefit from and penalties for failure to achieve the efficiencies in the cost of providing the service and the quality of service;*
*(e) tariffs should reflect marginal cost principles to the extent feasible, keeping in view the financial stability of the sector;*
*(f) the Authority shall have a preference for competition rather than regulation and shall adopt policies and establish tariffs towards that end;*
*(g) tariffs may be set below the level of cost of providing the service to consumers categories consuming electric power below such consumption levels as may be prescribed, as long as such tariffs are financially sustainable;*
*(h) tariffs should, to the extent feasible, reflect the full cost of service to consumer categories with similar service requirements;*
*(i) tariffs should seek to provide stability and predictability for customers; and*
*(j) tariffs should be comprehensible, free of misinterpretation and shall state explicitly each component thereof:*

*Provided that the Authority shall strike a balance to the extent possible, among the general guidelines in order to optimize the benefits to all persons likely to be affected by the determination, modification or revision of rates, charges and terms and conditions.*

*(4) Subject to sub-sections (2) and (3), the Authority shall, on the basis of uniform tariff application, determine a uniform tariff for public sector licensees, engaged in supply of electric power to consumers, in the consumer's interest, on the basis of their consolidated accounts.*

*(5) The Authority may specify procedures for determination, modification or revision of rates, charges and terms and conditions for the provision of electric power services, including without limitation__*

*(a) time frame for decisions by the Authority on tariff applications;*
*(b) opportunity for customers and other interested parties to participate meaningfully in the tariff approval process; and*
*(c) protection for refund, if any, to customers while tariff decisions are pending.*

*(6) The time frame for determination by the Authority on tariff petition shall not exceed four months after the date of admission of the tariff petition:*

*Provided that this time frame shall commence after the applicant has complied with all requirements of rules and regulations and the Authority has admitted the tariff petition.*

*(7) Notification of the Authority's approved tariff or uniform tariff, as the case may be; rates, charges, and other terms and conditions for the supply of electric power services shall be made, in the official Gazette, by the Federal Government within thirty days of intimation of the same by the Authority. In the event the Federal Government falls to notify the tariff so determined by the Authority, or refer the matter to the Authority for reconsideration, within the time period specified, then the Authority may direct immediate application of its recommended and approved tariff or uniform tariff as the case may be, by way of notification of the same, subject to adjustment which may arise on account of reconsideration, if any, subsequently filed by the Federal Government:*

*Provided that___*

*(i)* *the Federal Government may, as soon as may be, but not later than thirty days of receipt of the Authority's intimation of its approved tariff of public sector licensees involved in distribution and supply business, require the Authority to reconsider its determination of such tariff to the extent of issues common to these licensees. Whereupon the Authority shall, within thirty days, determine these after reconsideration and intimate the same to the Federal Government;*

*(ii)* *the Authority may, on a quarterly basis and not later than a period of fifteen days, make quarterly adjustments in the approved tariff on account of capacity and transmission charges, impact of transmission and distribution losses, variable operation and maintenance and, policy guidelines as the Federal Government may issue and, intimate the tariff so adjusted to the Federal Government prior to its notification in the official Gazette. The Federal Government may, as soon as may be, but not later than fifteen days of receipt of the Authority's intimation of its recommendation for adjustment, require the Authority to reconsider its determination of such quarterly adjustment. In the event the Federal Government does not refer the matter to the Authority for reconsideration, within the time period specified above, then the Authority shall notify the tariff so adjusted in the official Gazette. However, in case of filing of the reconsideration request by the Federal Government, within the time period specified above, the Authority shall, within fifteen days, determine such adjustments after reconsideration and intimate the same to the Federal Government prior to its notification in the official Gazette;*

*(iii)* *the Federal Government in lieu of reconsideration requests may opt to file an appeal, however, in the event the Federal Government moves reconsideration request then it shall not subsequently be entitled to avail the remedy of appeal against the decision of reconsideration request;*

*(iv)* *the Authority may, on a monthly basis and not later than a period of seven days, make adjustments in the approved tariff on account of any variations in the fuel charges and policy guidelines as the Federal Government may issue and, notify the tariff so adjusted in the official Gazette.*

*(8) Notwithstanding anything contained in this Act and in addition to the tariff, rates and charges notified under sub-section (7) and this sub-section, each electric power supplier shall collect such surcharges from any or all categories of consumers, as the Federal Government may charge and notify in the official Gazette from time to time, in respect of each unit of electric power sold to any or all categories*

*of consumers and deposit the amount so collected in such manner as may be prescribed. The amount of such surcharges shall be deemed as a cost incurred by the electric power supplier and included in the tariff notified under sub-section (7):*

*Provided that such surcharges shall be levied for the following purposes, namely:-*

*(a) funding of any public sector project of public importance to the extent decided by the Federal Government; and*

*(b) fulfillment of any financial obligation of the Federal Government with respect to electric power services to the extent decided by the Federal Government.*

*Explanation.— For the purposes of this proviso, the term "financial obligations" includes obligations of the Federal Government to make payments in respect of purchase of electric power as well as obligations related to electric power services secured through issuance of sovereign guarantee:*

*Provided further that the aggregate amount of such surcharges shall not exceed ten percent of the aggregate revenue requirement of all electric power suppliers, engaged in supply of electric power to end consumers, as determined by the Authority.*

12. As already noted, amendment to section 3 was made in 2021 whereby the status of NEPRA was changed from statutory authority to body corporate. The amended section reads that as soon as may be, after the commencement of this Act, the Federal Government shall, by notification in the official gazette, establish an Authority to be known as NEPRA. The original section 3(1) and the amended section 3 are almost the same with difference of status of NEPRA as highlighted above. It seems that legislature, while amending section 3(1), has replaced original section 3(1) through amendment with the effect of changing only the legal status of the Authority to a body corporate. In 2021, at the time of amendment, the Authority was already in existence inasmuch as having been originally created by the Act of 1997 and notified in 1998. The change in the legal status from that of a statutory authority to a body corporate did not warrant a fresh notification of the establishment of said Authority. If the arguments, as advanced by the appellants, were to be accepted as correct, it would mean that the entire process of establishment of the Authority has to be reinitiated as an entirely new authority is coming into existence, which is not the case. Even prior to the amendment, although statute provided that NEPRA would be a statutory Authority, it functioned as a body corporate and, by virtue of amendment in 2021, only a clarification was made, or, in other words, the 2021 amendment was clarificatory in nature and did not create a new entity. If the intention of the legislature was that entire process of establishment of NEPRA was to be reinitiated and a new entity was to be incorporated, the same would have been reflected in the Amendment Act, which is not the case. Even otherwise, if submissions of the appellants were to be taken on face value, even then they cannot be accepted in light of section 6 of General Clauses Act, 1897, which reads as follows:-

> *"6. Effect of repeal. Where this Act, or any or Regulation made after the commencement of this Act, repeals any enactment hitherto made or hereafter to be made, then, unless a different intention appears, the repeal shall not–*
>
> *(a) revive anything not in force or existing at the time at which the repeal takes effect; or*
>
> *(b) affect the previous operation of any enactment so repealed or anything duly done or suffered there-under; or*
>
> *(c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; or*
>
> *(d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any enactment so repealed; or*
>
> *(e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;*
>
> *and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the repealing Act or Regulation had not been passed.*
>
> *6A. Repeal of Act making textual amendment in Act or Regulation. Where any or Regulation made after the commencement of this Act repeals any enactment by which the text of any Central Act or Regulation was amended by the express omission, insertion or substitution of any matter, then, unless a different intention appears, the repeal shall not affect the continuance of any such amendment made by the enactment so repealed and in operation at the time of such repeal"*

The interpretation made to the referred provision was given in case reported as Saeed Ahmed Vs. The State (PLD 1964 SC 266) and it was held that under the same, all rights, liabilities, etc. will continue in spite of repeal and all proceedings can be taken or continued which could have been taken or continued if the repealing Act had not come into force.

13. In so far as appointment of Chairman and new Members of the Authority is concerned, 2021 amendment does lay down the qualification for appointment of the Members, however, law also provides security of tenure and it does not envisage that after commencement of 2021 amendment, all previous appointments were to be dispensed with and fresh appointments were to be made. The purpose of the amended law is that as and when vacancy exists, new appointment shall be made on the criteria as provided in the amended section 3(2). Moreover, under proviso to section 3(5), existing Chairman and Members are not to be replaced till such time that they retire or their term comes to an end. Reference is made to case reported as Qazi Tahir Vs. Secretary, Pakistan Medical Commission (2022 PLC (CS) 805).

14. In so far as the composition and the quorum of the Authority is concerned, same is saved under subsection (6) of section 3 of the Act, which clearly provides that any act done by the Authority shall not be rendered invalid by virtue of existence of any vacancy in the Authority. Reference is made to 2022 PLC (CS) 805*ibid*on the principle that where

a statute in explicit terms requires an appointment to be made on fixed tenure and also prescribes a process and grounds for removal, employment cannot be terminated before the lapse of duration of fixed tenure.

15. Under sections 31(7)(iv), FPA and QTA Determinations and adjustments were to be made within seven days of the billing month. It was argued on behalf of appellants that if the same was not done within the time prescribed, it would not be valid inasmuch as provision is mandatory in nature and not directory. The submission was that the way the referred provisions are couched makes it mandatory. On the question of whether the nature of a provision is mandatory or directory, the Supreme Court in a recent judgment, laid down the test and criteria for determining the same in case reported as Commissioner Inland Revenue Rawalpindi Vs. Sarwaq Traders Rawalpindi (2022 SCMR 1333), wherein it was held that the ultimate test to determine whether a provision is directory or mandatory is that of ascertaining legislative intent. Factors to be considered include presence of penal consequences in case of non-compliance; the clearest indicator being the object and purpose of the statute and the legislative intent.
No penal consequence exists for non-adherence to the schedule and the purpose of the legislature that it is to be followed in letter and spirit, however, since determination has direct economic impact, it is desirable that time line provided ought to be followed as has rightly been observed by the Tribunal.

16. It is also the grievance of the appellants that while setting aside Impugned Determinations, Tribunal did not set aside the notifications of the said determinations. It is the case of the appellants that since determinations, which led to the notifications, have been set aside, no FPA and QTA can be demanded on the basis thereof. It is clear that determinations of FPA and QTA have economic impact and/or implications. No vacuum can exist in so far as referred charges are concerned and for the sake of continuity, it is appropriate that even though, the Impugned Determinations have been set aside, the notification based on them, should hold the field till such time that new determinations are made and notified. In this regard, after the determinations are made, relevant adjustments can always be made and notified accordingly and in case NEPRA/Federal Government is to refund the amount to the users, this can be done or vice versa. This approach has remained consistent, reliance in this regard is placed on cases reported as Flying Board and Paper Products Ltd. Vs. Government of Pakistan through Secretary, Cabinet Division (2010 SCMR 517),Ghani Global Glass Limited Vs. Federation of Pakistan through Secretary Energy (Power Division), Islamabad (PLD 2020 Lahore 167) and ICC Textile Limited through Authorized Representative Vs. Water and Power Development Authority (WAPDA), Lahore through Chairman (2009

CLC 1343). In all the referred cases, though there were issues regarding tariff determinations, but notifications of said determinations were not set aside simply on the basis ofthe principle of continuity as mentioned hereinabove.

17. As noted above, objection has been taken to the maintainability of cross objections filed by LESCO. The said objection seems to be correct inasmuch Code of Civil Procedure is not strictly applicable hence cross objections are dismissed.

18. The Respondents have submitted that since the Tribunal has ordered fresh determinations to be made, which naturally would be done, after inviting public objections and the proceedings shall be open; it follows that no prejudice, as such, would be caused to the appellants or any member of the public inasmuch as they can voice their grievance before NEPRA prior to determination of FPA and QTA. The Supreme Court of Pakistan, while setting aside the decision of the Lahore High Court mentioned above, remanded the matter purely on the same principles.

19. In view of above discussion of facts and law, consolidated judgment of the Tribunal assailed before this Court, does not suffer from any material error of law or fact warranting interference.

20. In view of above, instant appeals are without merit and are accordingly dismissed. Cross objections, filed by LESCO, are also dismissed.

**(CHIEF JUSTICE)**

Announced in Open Court on 26.06.2024

**(CHIEF JUSTICE)**

Approved for reporting

Zawar

| S.No. | Case No. | Title |
|---|---|---|
| 1. | C.M.A No.9/2024 | M/s Flying Board & Papers Product Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 2. | C.M.A No.10/2024 | M/s Popular Foods Industries Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 3. | C.M.A No.11/2024 | M/s Arsam Pulp & Board Industries Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 4. | C.M.A No.12/2024 | M/s Nishat Mills Limted.<br>Versus<br>Federation of Pakistan, etc. |
| 5. | C.M.A No.13/2024 | M/s Ihsan Cotton Products Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 6. | C.M.A No.14/2024 | M/s Sapphire Textile Mills Ltd, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 7. | C.M.A No.15/2024 | M/s Frontier Foundry Steel<br>Versus<br>NEPRA, etc. |
| 8. | C.M.A No.17/2024 | Toyo Home Appliances<br>Versus<br>Federation of Pakistan, etc. |
| 9. | C.M.A No.18/2024 | M/s SJ Steel Re Rolling Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 10. | C.M.A No.19/2024 | Samira Industries Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 11. | C.M.A No.20/2024 | Beco Steel Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 12. | C.M.A No.21/2024 | White Pearl Jute Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 13. | C.M.A No.22/2024 | Shadman Cotton Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 14. | C.M.A No.23/2024 | Delta Garments Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 15. | C.M.A No.24/2024 | Sardar Ali Akhtar Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 16. | C.M.A No.25/2024 | Us Apparel & Textile Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 17. | C.M.A No.26/2024 | Continental Plastic Industries.<br>Versus<br>Federation of Pakistan, etc. |
| 18. | C.M.A No.27/2024 | Jalal Textile Industries<br>Versus<br>Federation of Pakistan, etc. |
| 19. | C.M.A No.28/2024 | Royal Leather Industries.<br>Versus<br>Federation of Pakistan, etc. |
| 20. | C.M.A No.29/2024 | Maqbool Textile Mills Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |

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| 21. | C.M.A No.30/2024 | M/s Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 22. | C.M.A No.31/2024 | M/s Nimir Industrial Chemicals Limited, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 23. | C.M.A No.32/2024 | M/s Ayesha Spinning Mills Ltd, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 24. | C.M.A No.33/2024 | M/s Sohail Textile Mills Mills Ltd, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 25. | C.M.A No.34/2024 | M/s Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 26. | C.M.A No.35/2024 | Batala Steel Industries<br>Versus<br>Federation of Pakistan, etc. |
| 27. | C.M.A No.36/2024 | Batal Steel Industries<br>Versus<br>Federation of Pakistan, etc. |
| 28. | C.M.A No.37/2024 | Mughal Iron and Steel Industries<br>Versus<br>Federation of Pakistan, etc. |
| 29. | C.M.A No.38/2024 | Sitara Chemicals Industries, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 30. | C.M.A No.39/2024 | AMK Steels Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 31. | C.M.A No.40/2024 | Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 32. | C.M.A No.41/2024 | M/s Itfaq Iron Industries<br>Versus<br>Federation of Pakistan, etc. |
| 33. | C.M.A No.42/2024 | Asian Food<br>Versus<br>Federation of Pakistan, etc. |
| 34. | C.M.A No.43/2024 | M/s Map Rice Mills.<br>Versus<br>Federation of Pakistan, etc. |
| 35. | C.M.A No.45/2024 | Faizan Younas<br>Versus<br>Federation of Pakistan, etc. |
| 36. | C.M.A No.46/2024 | Tariq Steel Engineering<br>Versus<br>Federation of Pakistan, etc. |
| 37. | C.M.A No.47/2024 | AR Engineering<br>Versus<br>Federation of Pakistan, etc. |
| 38. | C.M.A No.48/2024 | M/s Roshan Steel<br>Versus<br>Federation of Pakistan, etc. |
| 39. | C.M.A No.49/2024 | Ayesha Pipe Industries<br>Versus<br>Federation of Pakistan, etc. |
| 40. | C.M.A No.50/2024 | CH Ilyas Ahmed<br>Versus<br>Federation of Pakistan, etc. |

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| 41. | C.M.A No.51/2024 | Muhammad Saeed<br>Versus<br>Federation of Pakistan, etc. |
| 42. | C.M.A No.52/2024 | Abdul Khaliq<br>Versus<br>Federation of Pakistan, etc. |
| 43. | C.M.A No.53/2024 | Muhammad Iqbal<br>Versus<br>Federation of Pakistan, etc. |
| 44. | C.M.A No.60/2024 | M/s Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 45. | C.M.A No.61/2024 | M/s Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 46. | C.M.A No.62/2024 | M/s Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 47. | C.M.A No.63/2024 | M/s Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 48. | C.M.A No.64/2024 | M/s Bahria Town Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 49. | Crl Org. No.64/2024 | Colony Textile Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 50. | Crl Org. No.65/2024 | M/s Bestway Packaging Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 51. | C.M.A No.66/2024 | M/s Bahria Town Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 52. | C.M.A No.67/2024 | M/s Bahria Town Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 53. | Crl Org. No.67/2024 | Umer Spinning Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 54. | C.M.A No.68/2024 | M/s D.G Khan Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 55. | C.M.A No.69/2024 | Pure Foods Company Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 56. | C.M.A No.70/2024 | Gujranwala Food Industries Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 57. | C.M.A No.71/2024 | S.S Steel Furnace<br>Versus<br>Federation of Pakistan, etc. |
| 58. | Crl. Org. No.71/2024 | S.S Steel Furnace<br>Versus<br>Shahid Haider, etc. |
| 59. | C.M.A No.72/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 60. | Crl. Org. No.72/2024 | Data Flour Mills, etc.<br>Versus<br>Shahid Haider, etc. |

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| 61. | C.M.A No.73/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 62. | C.M.A No.74/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 63. | C.M.A No.75/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 64. | C.M.A No.76/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 65. | C.M.A No.77/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 66. | Crl. Org. No.77/2024 | Punjab Beverages Co. Pvt. Ltd.<br>Versus<br>Mrs. Sadat Naz, etc. |
| 67. | C.M.A No.78/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 68. | Crl. Org. No.78/2024 | Faizan Younas<br>Versus<br>Shahid Haider, etc. |
| 69. | C.M.A No.79/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 70. | C.M.A No.80/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 71. | C.M.A No.81/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 72. | C.M.A No.82/2024 | M/s Bahria Town Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 73. | C.M.A No.83/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 74. | C.M.A No.84/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 75. | Crl. Org. No.84/2024 | Mubazir Khan, etc.<br>Versus<br>Muhammad Amir, etc. |
| 76. | C.M.A No.85/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 77. | C.M.A No.86/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 78. | Crl. Org. No.86/2024 | Nishat Mills Ltd.<br>Versus<br>Shaid Haider, etc. |
| 79. | C.M.A No.87/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 80. | Crl. Org. No.87/2024 | Ihsan Cotton Product Pvt. Ltd.<br>Versus<br>Shaid Haider, etc. |

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| 81. | C.M.A No.88/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 82. | C.M.A No.89/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 83. | Crl. Org. No.89/2024 | Continental Plastic Industries Pvt. Ltd.<br>Versus<br>Shahid Haider, etc. |
| 84. | C.M.A No.90/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 85. | C.M.A No.91/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 86. | C.M.A No.92/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 87. | Crl. Org. No.92/2024 | Ms Al Rehman Hospitality Pvt. Ltd.<br>Versus<br>Shahid Haider, etc. |
| 88. | C.M.A No.93/2024 | M/s M.A Engineering Industries, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 89. | C.M.A No.94/2024 | Muhammad Nadeem Butt<br>Versus<br>Federation of Pakistan, etc. |
| 90. | C.M.A No.95/2024 | Ashiana Cotton Products Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 91. | C.M.A No.96/2024 | M/s Ideal Steel Re-Rolling Mills<br>Versus<br>Federation of Pakistan, etc. |
| 92. | C.M.A No.97/2024 | Badar 313 Flour & General Mills<br>Versus<br>Federation of Pakistan, etc. |
| 93. | C.M.A No.98/2024 | M/s Tayyaba Flour Mills.<br>Versus<br>Federation of Pakistan, etc. |
| 94. | C.M.A No.99/2024 | M/s Masco Spinning Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 95. | C.M.A No.100/2024 | M/s Zulfiqar Industries<br>Versus<br>Federation of Pakistan, etc. |
| 96. | C.M.A No.101/2024 | M/s H. H cold Rolling & Tube Mills, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 97. | C.M.A No.102/2024 | M/s Pak Iron and Steeling<br>Versus<br>Federation of Pakistan, etc. |
| 98. | C.M.A No.103/2024 | Karach Steel Mills<br>Versus<br>Federation of Pakistan, etc. |
| 99. | C.M.A No.104/2024 | Fazal Steel Mills<br>Versus<br>Federation of Pakistan, etc. |
| 100 | Crl. Org. No.104/2024 | Al Hafiz Crystoplast<br>Versus<br>Amir Pannu, etc. |

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| 101 | C.M.A No.105/2024 | M/s Bright Industries (Pvt) Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 102 | Crl. Org. No.105/2024 | Nigar Mills Pvt. Ltd.<br>Versus<br>Amir Pannu, etc. |
| 103 | C.M.A No.106/2024 | M/s Ravi Re Rolling Mills<br>Versus<br>Federation of Pakistan, etc. |
| 104 | Crl. Org. No.106/2024 | Rantex Pvt. Ltd.<br>Versus<br>Amir Pannu, etc. |
| 105 | C.M.A No.107/2024 | Salman Foundry, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 106 | C.M.A No.108/2024 | Lahore Steel Casting, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 107 | Crl. Org. No.108/2024 | M/s Master Tiles & Ceramics Industries Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 108 | C.M.A No.109/2024 | Barkat Steel<br>Versus<br>Federation of Pakistan, etc. |
| 109 | C.M.A No.110/2024 | Shaukat Mahmood<br>Versus<br>Federation of Pakistan, etc. |
| 110 | C.M.A No.111/2024 | M/s Unicorn Presinting<br>Versus<br>Federation of Pakistan, etc. |
| 111 | C.M.A No.112/2024 | Faisal Mustafa Textile Mills<br>Versus<br>Federation of Pakistan, etc. |
| 112 | C.M.A No.113/2024 | Aims Uosiery Ltd<br>Versus<br>Federation of Pakistan, etc. |
| 113 | C.M.A No.114/2024 | ATH Industries Ltd<br>Versus<br>Federation of Pakistan, etc. |
| 114 | C.M.A No.115/2024 | Mujeeb Ahmed Weaving, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 115 | C.M.A No.116/2024 | New Hafiz Steel Furnace.<br>Versus<br>Federation of Pakistan, etc. |
| 116 | C.M.A No.117/2024 | Khizra Fabrics<br>Versus<br>Federation of Pakistan, etc. |
| 117 | C.M.A No.119/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 118 | C.M.A No.120/2024 | Fawad Aslam Butt<br>Versus<br>Federation of Pakistan, etc. |
| 119 | C.M.A No.121/2024 | Muhammad Altaf<br>Versus<br>Federation of Pakistan, etc. |
| 120 | C.M.A No.122/2024 | ImranAltaf<br>Versus<br>Federation of Pakistan, etc. |

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| 121 | C.M.A No.123/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 122 | C.M.A No.124/2024 | M/s Shahraj Fabrics<br>Versus<br>Federation of Pakistan, etc. |
| 123 | C.M.A No.125/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 124 | C.M.A No.126/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 125 | C.M.A No.127/2024 | M/s Chaudhry Industries<br>Versus<br>NEPRA, etc. |
| 126 | C.M.A No.128/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 127 | C.M.A No.129/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 128 | C.M.A No.130/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 129 | C.M.A No.131/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 130 | C.M.A No.132/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 131 | C.M.A No.133/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 132 | C.M.A No.134/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 133 | C.M.A No.135/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 134 | C.M.A No.136/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 135 | C.M.A No.137/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 136 | C.M.A No.138/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 137 | C.M.A No.139/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 138 | C.M.A No.140/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 139 | C.M.A No.141/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 140 | C.M.A No.142/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |

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| 141 | C.M.A No.143/2024 | CM Pak Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 142 | C.M.A No.144/2024 | CM Pak Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 143 | C.M.A No.145/2024 | CM Pak Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 144 | C.M.A No.146/2024 | CM Pak Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 145 | C.M.A No.147/2024 | Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 146 | C.M.A No.148/2024 | Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 147 | C.M.A No.149/2024 | Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 148 | C.M.A No.150/2024 | Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 149 | C.M.A No.151/2024 | Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 150 | C.M.A No.152/2024 | Ravi Spherocast, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 151 | C.M.A No.153/2024 | Ravi Automobiles Pvt Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 152 | C.M.A No.154/2024 | Chaudhry Sugar Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 153 | C.M.A No.155/2024 | M/s Combined Fabrics Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 154 | C.M.A No.156/2024 | M/s Nisar Spinning Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 155 | C.M.A No.157/2024 | M/s Standard Spinning Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 156 | C.M.A No.158/2024 | M/s Makhah Steel Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 157 | C.M.A No.159/2024 | M/s Waseem Stainless Steel Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 158 | C.M.A No.160/2024 | Irfan Ali<br>Versus<br>Federation of Pakistan, etc. |
| 159 | C.M.A No.161/2024 | M/s Diamond Tyres Ltd, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 160 | C.M.A No.162/2024 | M/s Apple Paper Mills<br>Versus<br>Federation of Pakistan, etc. |

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| 161 | C.M.A No.163/2024 | M/s Master Tiles, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 162 | C.M.A No.165/2024 | M/s Frontier Foundary Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 163 | C.M.A No.166/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 164 | C.M.A No.167/2024 | Al-BadarEngineering Co., etc.<br>Versus<br>Federation of Pakistan, etc. |
| 165 | C.M.A No.168/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 166 | C.M.A No.169/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 167 | C.M.A No.170/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 168 | C.M.A No.171/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 169 | C.M.A No.172/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 170 | C.M.A No.173/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 171 | C.M.A No.174/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 172 | C.M.A No.175/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 173 | C.M.A No.176/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 174 | C.M.A No.177/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 175 | C.M.A No.178/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 178 | C.M.A No.179/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 179 | C.M.A No.180/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 180 | C.M.A No.181/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 181 | C.M.A No.182/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 182 | C.M.A No.183/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |

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| 183 | C.M.A No.184/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 184 | C.M.A No.185/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 185 | C.M.A No.186/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 186 | C.M.A No.187/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 187 | C.M.A No.188/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 188 | C.M.A No.189/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 189 | C.M.A No.190/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 190 | C.M.A No.191/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 191 | C.M.A No.192/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 192 | C.M.A No.193/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 193 | C.M.A No.194/2024 | M/s Popular Match Industries (Pvt) Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 194 | C.M.A No.195/2024 | M/s Popular Fabrics (Pvt) Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 195 | C.M.A No.196/2024 | M/s Popular Asepite Packaging (Pvt) Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 196 | C.M.A No.197/2024 | M/s Popular Juice Industries (Pvt) Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 197 | C.M.A No.198/2024 | M/s Popular Cement Industries (Pvt) Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 198 | C.M.A No.199/2024 | Sozo Inn Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 199 | C.M.A No.200/2024 | M/s Atlas Honda Limited<br>Versus<br>Federation of Pakistan, etc. |
| 200 | C.M.A No.201/2024 | Saim Mobeen Food Indus. Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 201 | C.M.A No.202/2024 | Usman Trade Linkers<br>Versus<br>Federation of Pakistan, etc. |
| 202 | C.M.A No.203/2024 | Vision Food Packaging Ltd.<br>Versus<br>Federation of Pakistan, etc. |

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| 203 | C.M.A No.204/2024 | Expert Advertising & Packaging Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 204 | C.M.A No.205/2024 | SM Food Makers Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 205 | C.M.A No.206/2024 | SM Group of Industries, etc<br>Versus<br>Federation of Pakistan, etc. |
| 206 | C.M.A No.207/2024 | Shamsa Tabassam<br>Versus<br>Federation of Pakistan, etc. |
| 207 | C.M.A No.208/2024 | Muhammad Shafique<br>Versus<br>Federation of Pakistan, etc. |
| 208 | C.M.A No.209/2024 | M/s Interwood Mobile Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 209 | C.M.A No.210/2024 | M/s Fahad & Brother Steel<br>Versus<br>Federation of Pakistan, etc. |
| 210 | C.M.A No.211/2024 | Omer Riaz<br>Versus<br>Federation of Pakistan, etc. |
| 211 | C.M.A No.212/2024 | M/s Highnoon Laboratories Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 212 | C.M.A No.213/2024 | M/s Urban Developers, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 213 | C.M.A No.214/2024 | Ambition Apparel<br>Versus<br>Federation of Pakistan, etc. |
| 214 | C.M.A No.215/2024 | M/s Aziz Flour Mills Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 215 | C.M.A No.216/2024 | Aims Hosiery, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 216 | C.M.A No.217/2024 | Paracha Cotton<br>Versus<br>Federation of Pakistan, etc. |
| 217 | C.M.A No.218/2024 | Hassan Foundry, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 218 | C.M.A No.219/2024 | Hussain Ice Factory<br>Versus<br>Federation of Pakistan, etc. |
| 219 | C.M.A No.220/2024 | Adil Steel Furnace<br>Versus<br>Federation of Pakistan, etc. |
| 220 | C.M.A No.221/2024 | Shafi Spinning Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 221 | C.M.A No.222/2024 | M/s Flying Cement Company Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 222 | C.M.A No.223/2024 | Pakistan Steel Casting, etc.<br>Versus<br>Federation of Pakistan, etc. |

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| 223 | C.M.A No.224/2024 | M/s Arshad Textile Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 224 | C.M.A No.225/2024 | Colony Textile Mills Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 225 | C.M.A No.226/2024 | Elahi Cotton Mills Ltd, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 226 | C.M.A No.227/2024 | Saad Textile Mills Pvt. Ltd, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 227 | C.M.A No.228/2024 | M/s Novatex Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 228 | C.M.A No.229/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 229 | C.M.A No.230/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 230 | C.M.A No.231/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 231 | C.M.A No.232/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 232 | C.M.A No.233/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 233 | C.M.A No.234/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 234 | C.M.A No.235/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 235 | C.M.A No.236/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 236 | C.M.A No.237/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 237 | C.M.A No.238/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 238 | C.M.A No.239/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 239 | C.M.A No.240/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 240 | C.M.A No.241/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 241 | C.M.A No.242/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 242 | C.M.A No.243/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |

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| 243 | C.M.A No.244/2024 | M/s Islamabad Feeds Farms<br>Versus<br>Federation of Pakistan, etc. |
| 244 | C.M.A No.245/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 245 | C.M.A No.246/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 246 | C.M.A No.247/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 247 | C.M.A No.248/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 248 | C.M.A No.249/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 249 | C.M.A No.250/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 250 | C.M.A No.251/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 251 | C.M.A No.252/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 252 | C.M.A No.253/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 253 | C.M.A No.254/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 254 | C.M.A No.255/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 255 | C.M.A No.256/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 256 | C.M.A No.257/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 257 | C.M.A No.258/2024 | Islamabad Feeds Farms<br>Versus<br>Federation of Pakistan, etc. |
| 258 | C.M.A No.259/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 259 | C.M.A No.260/2024 | Islamabad Feeds<br>Versus<br>Federation of Pakistan, etc. |
| 260 | C.M.A No.261/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 261 | C.M.A No.262/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 262 | C.M.A No.263/2024 | M/s Islamabad Feeds Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |

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| 263 | C.M.A No.264/2024 | M/s Al-Raheem Textile Processing, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 264 | C.M.A No.265/2024 | Punjab Beverages Co.<br>Versus<br>Federation of Pakistan, etc. |
| 265 | C.M.A No.266/2024 | M/s Grand Atrium Plaza<br>Versus<br>Federation of Pakistan, etc. |
| 266 | C.M.A No.267/2024 | M/s Bahria Town (Pvt) Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 267 | C.M.A No.268/2024 | Dildar Hussain, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 268 | C.M.A No.270/2024 | Zeeshan Ulhah, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 269 | C.M.A No.271/2024 | M/s Abdullah Waleed Textile Mills<br>Versus<br>Federation of Pakistan, etc. |
| 270 | C.M.A No.272/2024 | Sharif Baord Mills<br>Versus<br>Federation of Pakistan, etc. |
| 271 | C.M.A No.273/2024 | Muhammad Tahir<br>Versus<br>Federation of Pakistan, etc. |
| 272 | C.M.A No.274/2024 | Khurram Marble etc.<br>Versus<br>Federation of Pakistan, etc. |
| 273 | C.M.A No.276/2024 | M/s Bahria Town (Pvt) Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 274 | C.M.A No.277/2024 | M/s Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 275 | C.M.A No.278/2024 | M/s Bestway Cement Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 276 | C.M.A No.279/2024 | M/s Master Poly Plastic<br>Versus<br>Federation of Pakistan, etc. |
| 277 | C.M.A No.280/2024 | M/s Flying Board & Paper Product<br>Versus<br>Federation of Pakistan, etc. |
| 278 | C.M.A No.281/2024 | M/s Flying Paper Industries Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 279 | C.M.A No.282/2024 | M/s Flying Board & Paper Industries<br>Versus<br>Federation of Pakistan, etc. |
| 280 | C.M.A No.283/2024 | M/s Flying Cement Company Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 281 | C.M.A No.284/2024 | M/s Flying Paper Industries<br>Versus<br>Federation of Pakistan, etc. |
| 282 | C.M.A No.285/2024 | M/s Flying Cement Company Ltd.<br>Versus<br>Federation of Pakistan, etc. |

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| 283 | C.M.A No.286/2024 | M/s Pakson International Plastic Industries<br>Versus<br>Federation of Pakistan, etc. |
| 284 | C.M.A No.287/2024 | M/s Bismillah Paper Board Mills Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 285 | C.M.A No.300/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 286 | C.M.A No.301/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 287 | C.M.A No.302/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 288 | C.M.A No.303/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 289 | C.M.A No.304/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 290 | C.M.A No.305/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 291 | C.M.A No.306/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 292 | C.M.A No.307/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 293 | C.M.A No.308/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 294 | C.M.A No.309/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 295 | C.M.A No.310/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 296 | C.M.A No.312/2024 | M/s Al Rehman Hospitality Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 297 | C.M.A No.313/2024 | M/s Islamabad Farms<br>Versus<br>Federation of Pakistan, etc. |
| 298 | C.M.A No.315/2024 | M/s Bahria Town Pvt. Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 299 | C.M.A No.317/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 300 | C.M.A No.318/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 301 | C.M.A No.321/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 302 | C.M.A No.322/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |

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| 303 | C.M.A No.323/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 304 | C.M.A No.324/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 305 | C.M.A No.325/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 306 | C.M.A No.326/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 307 | C.M.A No.327/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 308 | C.M.A No.328/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 309 | C.M.A No.329/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 310 | C.M.A No.330/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 311 | C.M.A No.331/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 312 | C.M.A No.332/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 313 | C.M.A No.333/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 314 | C.M.A No.334/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 315 | C.M.A No.335/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 316 | C.M.A No.336/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 317 | C.M.A No.337/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 318 | C.M.A No.338/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 319 | C.M.A No.339/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 320 | C.M.A No.340/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 321 | C.M.A No.341/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 322 | C.M.A No.342/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |

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| 323 | C.M.A No.343/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 324 | C.M.A No.344/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 325 | C.M.A No.345/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 326 | C.M.A No.346/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 327 | C.M.A No.347/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 328 | C.M.A No.348/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 329 | C.M.A No.349/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 330 | C.M.A No.350/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 331 | C.M.A No.351/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 332 | C.M.A No.352/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 333 | C.M.A No.353/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 334 | C.M.A No.354/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 335 | C.M.A No.355/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 336 | C.M.A No.356/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 337 | C.M.A No.357/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 338 | C.M.A No.358/2024 | M/s Frontier Foundry Steel Pvt. Ltd.<br>Versus<br>NEPRA, etc. |
| 339 | C.M.A No.359/2024 | M/s Ijaz Steel Furnance<br>Versus<br>Federation of Pakistan, etc. |
| 340 | C.M.A No.360/2024 | M/s M.M Steel Industries, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 341 | C.M.A No.361/2024 | M/s Usman Steel Industry, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 342 | C.M.A No.362/2024 | M/s Islamabad Steel Furnance, etc.<br>Versus<br>Federation of Pakistan, etc. |

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| 343 | C.M.A No.365/2024 | Sebtain Alamdar, etc.<br>Versus<br>Federation of Pakistan, etc. |
| 344 | C.M.A No.367/2024 | M/s Zahoor Ahmed Steel<br>Versus<br>Federation of Pakistan, etc. |
| 345 | C.M.A No.368/2024 | M/s Flying Cement Company Ltd., etc.<br>Versus<br>Federation of Pakistan, etc. |
| 346 | C.M.A No.44/2024 | Waves Singer Pakistan Limited<br>Versus<br>Federation of Pakistan, etc. |
| 347 | CMA No.54-2024 | Al-Rehman Ice Factory Versus<br>Federation of Pakistan |
| 348 | CMA No.55-2024 | Muhammad Arif Ice Factory<br>Versus<br>Federation of Pakistan |
| 349 | CMA No.56-2024 | M/s Bestway Cement<br>Versus<br>Federation of Pakistan |
| 350 | CMA No.57-2024 | M/s Capital Steel Re-rolling Mills etc.<br>Versus<br>NEPRA, National Electric Power Regulatory Authority through its Registrar etc. |
| 351 | C.M.A No.59/2024 | M/s Bestway Cement Limited<br>Versus<br>Federation of Pakistan etc. |
| 352 | C.M.A No.29/2024 | Maqbool Textile Mills Limited<br>Versus<br>Federation of Pakistan etc. |
| 353 | Cross. Objection No.4/2024 | M/s Flying Board & Papers Product Ltd.<br>Versus<br>Federation of Pakistan, etc. |
| 354 | CMA No.58-2024 | M/s Bestway Cement Limited<br>Versus<br>Federation of Pakistan etc. |
| 355 | CMA No.118-2024 | CM Pak Limited (Zong)<br>Versus<br>Federation of Pakistan etc. |