JUDGMENT SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

Intra Court Appeal no.130 of 2015
Shell Pakistan Limited
versus
Capital Development Authority and others

Appellants/ petitioners by:	M/s Salim-ur-Rehman, Ali Sibtain Fazli, Muhammad Ilyas Sheikh, Raja Muqsit Nawaz, Habib Ahmad Bhatti, Abad-ur-Rehman, Ehsan Ali Qazi, Malik Muhammad Siddique Awan, Rizwan Faiz Muhammad, Haseeb Shakoor Paracha, Abdul Hameed Baloch and Mst.Zainab Janjua, Advocates
Respondents by:	M/s Muhammad Nazir Jawad, Amir Latif Gill, Muhammad Atif Khokhar, Syed Qamar Hussain Sabzwari and Ms.Mehraj Tareen, Advocates
Dates of Hearing:	**22.12.2022** and **16.01.2023**

Sardar Ejaz Ishaq Khan, J: By this common judgment, we decide the intra-court appeals and the writ petitions listed in the Annex to this judgment. The intra-court appeals are from the judgment dated 11.03.2015 passed by a learned single judge in chambers on the writ petitions challenging the demand notices issued by the Capital Development Authority (CDA) acting through its contractor for recovery of charges for advertisements by way of signboards, billboards, hoardings, etc., by the petitioners. The National Highway Authority (NHA) also raised demands for advertisement charges, which were held illegal vide the impugned judgment. During the pendency of the intra-court appeals, similar demands for advertisement charges were raised by various Union Councils of and by the Metropolitan Corporation of Islamabad (MCI), which were challenged through writ petitions that were then clubbed with the intra-court appeals.

CDA Demand

2 On 12.11.2014, the CDA caused to be published in the official Gazette S.R.O. 1022(I)/2014 (the **2014 SRO**) revising the "advertisement rates" within its territory. This SRO is at the core of the instant litigation, and is reproduced in material part below:

Part II
Statutory Notifications (S.R.O.)

Government of Pakistan
CAPITAL DEVELOPMENT AUTHOR1TY
(Directorate of Municipal Administration)
NOTIFICATION

Islamabad, the 12th November, 2014

S.R.O. 1022(I)/2014.– In exercise of powers conferred by section 15 (A) read with Section 51 of the Capital Development Authority Ordinance, 1960, (Ord. No.XXIII of 1960) the Capital Development Authority is pleased to make the following notification of "REVISION OF RATES UNDER ISLAMABAD CONTROL OF ADVERTISEMENT REGULATIONS 1977" approved in its Board meeting held on 23.08.2013:-

Revision of Advertisement Rates

[…]

Muhammad Wishaq
Secretary CDA Board

3 Three important points are to be noted, the relevance of which will become apparent later. *Firstly*, the notification by its express terms is issued by the CDA and not by the Government[1]. *Secondly*, the notification is signed by the Secretary, CDA Board, and not by an officer of the Government. *Thirdly*, the SRO makes no mention of any sanction or approval of the Government being obtained, and mentions only the approval of the CDA's Board. In the record before us, and during the hearings, CDA remained unable to bring any material on record demonstrating the Government's approval for this 2014 SRO.

4 The *Capital Development Authority Ordinance, 1960* (the **CDA Ordinance**) does not confer any general powers of taxation on the CDA. Enumerating the powers of the CDA, section 12 does not confer any power to impose taxation on advertising within the CDA's territory. The CDA's entire case rested on two items of delegated legislation, namely, the *Islamabad (Control of Advertisements) Regulations, 1977* (the **1977 Regulations**), and the *Capital Development Authority (Imposition of Taxes) Rules, 1981* (the **1981 Tax Rules**).

[1] The expression 'Government of Pakistan' appearing at the top of the SRO notwithstanding, for this expression invariably appears in the notifications issued even by the statutory corporations and public bodies which are not Government.

5 The 1977 Regulations were made under section 51 of the CDA Ordinance, which is reproduced below:

> **51. Power to make regulations**. The Authority may make regulations, not inconsistent with the rules, if any, on all matters for which regulations are *necessary* or *expedient*; and such regulations shall be published in the official Gazette. (emphasis added)

The justification for the 1977 Regulations is to regulate advertisements, which is both necessary and expedient to keep in check an unsightly profusion of advertisements, and is recognized universally as one of the regulatory functions of municipal bodies. This rationale is obvious, given the regulation of the dimensions and placements and other parameters for advertisements specified in the said regulations. However, it was in the charging of the rates for this regulatory function that the CDA overshot its mandate in its quest for an increase in its revenues.

6 Regulation 9(3) of the 1977 Advertising Regulations in its original formulation stipulated an 'advertisement fee' in nominal sums under the original schedule and as revised vide the amendment in 1999, which, on the *quid pro quo* principle, could be justified given the administrative work entailing the processing of applications for advertisements and the periodic monitoring of compliance with the advertising regulations. In an egregiously callous exercise of its regulation making powers, on 23.06.2008, the CDA *re-issued* the 1977 Regulations. It was a novel exercise of the power to make regulations, by *re-issuing*, 31 years later, with some amendments, instead of repealing, the 1997 Regulations. To a legal mind, this appears absurd. Since the 1977 Regulations were reissued in their entirety in 2008 with amendments material for this decision, we have to refer to the two with separate names, and for this reason the 1977 Regulations reissued in 2008 are referred to hereinafter as the "2008 Revision", even though the Gazette notification calls them the 1977 Regulations. The 2008 Revision introduced the concept of 'advertising rates' in Regulation 14, and superimposed this concept over the 'permission fee' originally envisaged under the 1977 Regulations. Regulation 14 casts the *quid pro quo* principle aside and zealously adopts the objective of a general increase in revenues. It bears reproducing Regulation 14 of the 2008 Revision in its entirety:

> 14. **Review of the rates and determination of the rates of each item**. – Keeping in view the latest trends and in comparison with prevailing rates at Lahore and Karachi, the necessary revision in advertisement rates have been made. The revised rates are annexed at Annex-B herewith. The objective of this revision is not only to increase revenue and bring at par with other cities but also to rationalize the rates and make them more transparent and easier. These revisions in advertisements [sic!] will be made on regular basis.

7 The 2008 Revision had nothing to do with the *quid pro quo* principle, which is the bedrock of the legal competence of statutory bodies to charge a fee[2]. It was simply motivated by the objective of a general increase in revenue. The law is quite settled that a direct and immediate correlation must exist between the fee and the service for which it is charged[3]. The CDA remained singularly unable to explain the increase in cost of regulation justifying the colossal increase in the advertisement fee vide the 2008 Revision and the 2014 SRO. The CDA was unable to offer any explanation, let alone a satisfactory one, as to how the costs of regulating the advertisements had increased to such a level that led to increase in the advertisement rates ranging from 400% to 900%, and also 2,800% and 6,552% in some instances[4]. The charging of fee for public services must correspond to the cost of those services, and though the level of fee need not correspond with mathematical exactitude with the cost of those services, it must bear an objectively demonstrable and close correlation with those costs. With respect, we find the reasoning in the impugned judgment deficient in this respect when, rejecting the submission that the element of *quid pro quo* was not met in the instant case, it observed that "… *uniformity of sign boards sought to be achieved through regulation requires management which is the service provided by the authority satisfying the requirement of quid pro quo*." Not only is this observation in plain contradiction to the language of Regulation 14 itself giving the rationale for advertisement rates as a general increase in revenue, it fails to address the key question of a demonstrable correlation of the level of fees with the level of costs incurred. Again, while mathematical exactitude is not required, an objectively demonstrable correlation is required, failing which the increase becomes

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[2] *Federation of Pakistan vs. Durrani Ceramics and others*, 2014 SCMR 1630: "Whereas 'tax' is a common burden for raising revenue and upon collection becomes part of public revenue of the state, 'fee' is exacted for a specific purpose and for rendering services or providing privilege to particular individuals or a class or a community or a specific area." Also see *Pakcom Limited vs Federation of Pakistan*, PLD 2011 SC 44.

[3] *Khurshid Soap and Chemical Industries (Private) Limited versus Federation of Pakistan,* PLD 2020 SC 641

[4] See the comparison table at paragraph 9 of the ICA no. 130/2015, which was not rebutted by the CDA.

arbitrary. Did CDA employ additional personnel, or acquired new equipment, or incurred any other expenses in proper regulation of advertisements justifying the colossal increase? Nothing was brought on record by the CDA in this behalf. The impugned judgment, despite citing the passage from an Indian judgment[5], failed to apply that judgment in its proper nuance, including the concluding sentence that *such fee cannot be excessive*. In any event, the said Indian judgment does not, in our respectful view, override the test laid down in *Khurshid Soap* case of a direct correlation between the fee and the services, and in our respectful view, an incidental duty of administration of the advertisement applications and monitoring of the advertisements does not confer the carte blanche for the CDA being absolved of demonstrating the correlation between administration services rendered and the colossal increase in the fee for those services, which, as noted earlier, it remained singularly unable to demonstrate. Further still, we fail to see how the impugned judgment could at all reach a conclusion contrary to Regulation 14 itself which in unequivocal terms expresses the rationale as a general increase in revenues, making it partake of the character of a 'common burden' and hence a tax.

8 As for the observation in the impugned judgment that "…the petitioners admittedly paid the fee previously…" as justifying the continued payment, we are somewhat surprised at this finding on several grounds. The petitioners had been paying a much lower fee previously, which according to them did not seem at odds with the cost of regulation. It was only when the fees were increased exorbitantly under the impugned 2014 SRO that the *quid pro quo* principle was flagrantly violated giving rise to a legal right in the appellants to question the legality of the arbitrary increase. No estoppel arises against the law[6]; the law being that cost of regulation has a direct and immediate bearing on a fee or increase therein, and a public authority does not have an unfettered discretion to impose or increase a fee with the objective of increase in its general revenues.

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[5] Paragraph 32 of the impugned judgment, while citing *Secundrabad Hyderabad Hotel Owners Association vs Hyderabad Municipal Corporation etc,* AIR 1999 SC 635

[6] *University of Malakand vs. Dr. Alam Zeb and others, 2021 SCMR 678*: "It is now well settled that no estoppel exist against law, therefore, keeping in view of the facts and circumstances of the case, we are compelled to observe that one wrong of the respondents of not claiming their right earlier cannot be acted upon as a precedent when it comes to give effect to express words of the statute."

9 When Regulation 14 itself described the objective of the 2008 Revision to the advertisement rates as a general increase in revenues, it ceased to be a fee, and acquired the character of a 'common burden', and hence a tax[7].

10 And this is why the respondent CDA fell back in the alternative on the *Capital Development Authority (Imposition of Taxes) Rules, 1981* (**1981 Tax Rules**), to claim validation of the 2008 Revision and the 2014 SRO as an exercise of its taxing powers. Here too, the CDA fails due to the absence of the sanction by the Federal Government as a statutorily mandatory condition for the exercise by the CDA of its powers of taxation derived from the *Municipal Administration Ordinance, 1960* (**MAO**).

11 Section 15-A[8] of the CDA Ordinance used the drafting device of 'incorporation by reference' in conferring certain powers of municipal bodies on the CDA. Section 15-A of the CDA Ordinance read as follows:

> **15 –A. Municipal Functions**.- (1) During such period and for such areas within the Islamabad Capital Territory as the Federal Government may, by notification in the official Gazette, specify, the Authority may, notwithstanding anything contained in any other law for the time being in force, exercise, and perform such powers and functions as a Municipal Committee may exercise and perform in relation to a Municipality under the Municipal Administration Ordinance, 1960.
>
> (2) For the purpose of sub section (1), the provisions of sections 18, 33 to 73, 77 to 106, 109, 115 to 118 and 122 of the Municipal Administration Ordinance, 1960 (X of 1960), and the Second, Third and Fifth Schedules thereto shall, so far as may be, apply to the Islamabad Capital Territory as they apply to a municipality, references therein --
>
> a) to, or to the powers and functions of, the Controlling Authority being omitted; and
>
> b) to Municipal Committee and Government being construed respectively as references to the Authority and the Federal Government.

12 The section relevant for our purposes, incorporated in the CDA Ordinance, is section 33 of the MAO, which is reproduced below:

> **33. Municipal Taxation.-** A Municipal Committee with the previous sanction of the Government, may levy, in the prescribed manner, all or any of the taxes, rates, tolls and fees mentioned in the Third Schedule.

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[7] *Workers Welfare Fund v. East Pakistan Chrome Tannery, PLD 2017 SC 28*

[8] Repealed by the Islamabad Capital Territory Local Government Act 2015.

Item 9 of the Third Schedule to the MAO is "*Tax on advertisements*". The Third Schedule is titled "*Taxes, Rates, Tolls and Fees which may be levied by a Municipal Committee*". The Third Schedule specifies for each of the 26 items listed therein whether it was the subject of a fee, tax, rate or cess that can be levied for the respective item. It makes eminent sense, in that subjects carrying a public service element like schools, works of public utility, and the like, are subject to fees or rates, while subjects entailing commercial activities like advertisements, import of goods, transfers of property and professions are subject to taxes. This is quite in contrast to the CDA being at an utter loss at the Bar whether the impugned advertisement charge was a tax, a rate or a fee; with the 1977 Regulations in their original formulation speaking of a fee only, the 2008 Revision speaking of the charges on advertising as both a fee and a rate, and the CDA in Court taking the stance that the impugned charges were *also* a tax.

13 The question of CDA's power to levy taxes came up before the apex Court in *Mrs. Bilquis Anwar Khan and others vs Pakistan and others*[9] in relation to taxes on property. *Bilquis* was relied on by both the sides at the Bar. The Supreme Court found that, by virtue of section 33 of the MAO read with section 15-A of the CDA Ordinance, the CDA had the power to levy tax on property within its jurisdiction. But what distinguishes *Bilquis* from this case is that the Federal Government's approval under section 33 of the MAO was duly obtained therein, and the notification imposing taxes on property was issued by the Federal Government itself, as required by section 33[10], causing the Supreme Court to return the finding in *Bilquis* at paragraph 13 that *"...[T]he tax in question has been imposed after observing all proper and legal formalities required under the law, and with the sanction of the Government*."

14 Drawing on *Bilquis*, the power of CDA to impose tax on advertising was intact in 2014 by virtue of section 15-A of the CDA Ordinance. With respect, however, the impugned judgment's analysis of *Bilquis* at paragraph 22 is off the mark[11]. It merely refers to section 33 of the MAO read with entry 22 in the Third Schedule, and reasons *a priori* that, since *Bilquis* held that the CDA was

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[9] 2001 SCMR 809

[10] See paragraphs 7, 12 and 13 of the law report for Bilquis.

[11] In fact, reading paragraph 22, one is quite at a loss whether the impugned judgment treats the levy as a tax or a fee.

empowered to levy property tax, it followed that the CDA was empowered to levy the advertisement rates as taxes *regardless* of it being demonstrated that the mandatory conditions of the Federal Government's approval and notification by the Federal Government for the imposition or increase of the tax were fulfilled.

15 Unlike *Bilquis*, the sanction of the Federal Government was never obtained by the CDA, neither for the 2008 Revision nor for the 2014 SRO, which was mandatory for being an 'increase' in the advertisement rates[12]. The CDA was given ample opportunities to produce the Federal Government's prior sanctions in both instances, and even though the CDA produced an entire paper book of various documents including the minutes of the meetings of its Board, the approval of the Federal Government was never produced. No answer was forthcoming by the CDA as to how it could rely on section 33 MAO to justify the tax on advertisements without meticulous compliance with the pre-conditions stipulated in section 33 for the validity of a tax by the CDA. There being no exclusion of the requirement for Federal Government's sanction in section 15-A, which incorporates section 33 of the MAO as a whole, the CDA committed a fundamental jurisdictional error in bypassing the twin requirements of the prior sanction of the Federal Government and the notification imposing taxes being made by the Federal Government itself[13].

MCI and its Union Councils' Demands

16 Following the promulgation of the *Islamabad Capital Territory Local Government Act, 2015* (the **LGA 2015**), the MCI and its Union Councils (collectively, the **MCI**) raised demands of advertising rates, on the pretext that they inherited the CDA's municipal functions and powers. MCI's demand notice was titled "*Notice under Islamabad Local Government Act 2015 and Islamabad (Control of Advertisements) Regulations, 1977*"[14]. That is, the demand purported to be under two distinct legal regimes. In some instances, fresh writ petitions were filed, that were clubbed with these appeals. In others, MCI was impleaded in the pending appeals. The petitioners and the appellants paid the demands under protest.

[12] Rule 2(c) of the 1981 Tax Rules
[13] See paragraph 3 above.
[14] Annex to writ petition no. 623 of 2022

17 The MCI demands were based on the revision to the rates made vide the impugned 2014 SRO. That SRO has already been found in the earlier part of this judgment to be invalid.

18 As for the validity of the MCI demands under the provisions of the LGA 2015, it appears that various Union Council's issued identical notifications. By way of illustration, the notification no. UC/LB-2016-1 dated 28.09.2016 placed on record in WP 623 of 2022 reads as follows:

> In exercise of powers conferred by section 71(4th Schedule) of Metropolitan Corporation Islamabad (MCI) Act (2015), I…Chairman Union Council…pleased to notify increase/notify the Taxes/Fees collected by the Union Council as per following table …

The notification went on to impose "Miscellaneous Taxes / Fee" on sign boards without trademark, and on hoarding boards, billboards and sign boards with trademark.

19 The notification wrongly cited section 74, which pertains to the executive authority of the MCI. The relevant provision is section 88, which is reproduced below:

> 88. **Taxes to be levied.** (1) Subject to this Act, a local government may, by notification, levy any tax, fee, rate, rent, toll, charge or surcharge specified in Fourth Schedule.
>
> (2) The Government shall vet the tax proposal prior to the approval of the tax by the local government in order to ensure that the proposal is reasonable and in accordance with law.
>
> (3) The Government shall vet the tax proposal within thirty days from the date of receipt of the proposal failing which it shall be deemed to have been vetted by the Government.
>
> (4) A local government shall not levy a tax without previous publication of the tax proposal and inviting and hearing public objections.
>
> (5) A local government may, subject to provision of subsection (1), increase, reduce, suspend, abolish or exempt any tax.

20 The MCI did not produce any document substantiating vetting by the Government of the tax on the sign boards and the determination by the Government that the tax proposal was reasonable and in accordance with law. Nor did the MCI produce any document establishing that the tax on sign boards was imposed after previous publication and after inviting and hearing public objections. In fact, MCI was utterly confused whether the demand was a

demand for a tax or a fee, and in fact it was obvious that MCI was merely flexing its muscle in competition with the CDA to levy and demand the advertisement tax as a modified continuation of the powers purportedly exercised by the CDA prior in time under the 1977 Regulations.

21 Accordingly, applying *Bilquis*, the demands by the MCI and the various notifications issued by its Union Councils suffer from the same legal flaw, namely, the absence of the Government's nod, which tainted the 2008 Revision and the 2014 SRO with illegality.

Maintainability

22 The objection by the CDA to the maintainability of these intra court appeals merits a short shrift. CDA's argument was that given the remedy of appeal under Regulation 20 of the 1977 Regulations, an intra-court appeal did not lie. However, the appeal under Regulation 20 lies against an order of the Director Municipal Administration (DMA) before the Member (Environment) CDA. The writ petitions were all filed against the demand notices issued by a contractor of the CDA and the Union Councils, to whom the collection of the advertisement rates was outsourced. As such, there was no order of the DMA in field against which the petitioners were aggrieved. Section 3(2) of the Law Reforms Ordinance, 1972, bars an intra-court appeal where the applicable law provides a remedy of appeal "against the original order". There being no 'original order' of the DMA in question, the bar under section 3(2) does not apply.

23 Further still, several of the petitions had challenged the vires of the 1977 Regulations and the 2014 SRO, and the impugned judgment also ruled on the vires, which could never be the subject of an appeal under Regulation 20, and hence these appeals are not hit by the bar under section 3(2) of the Law Reforms Ordinance, 1972.

NHA's Demand

24 We are in entire agreement with the reasoning given in the impugned judgment and the conclusions drawn therein to set aside the demands for fee raised by the National Highway Authority for signboards placed on private buildings on the building line of its right of way. We do not feel called upon to say any further.

Other grounds

25 The impugned judgment dealt with several other grounds raised in the petitions, such as the legality of outsourcing the collection of the advertisement fee to a private contractor, the statutory obligation of the companies to display their sign boards and the exclusion of the application of the 1977 Regulations to statutory advertisements, and the like. However, there is no need to delve into those grounds, given that this judgment finds the very foundation of the 2008 Revision and the 2014 SRO to be illegal; the superstructure of other arguments becomes irrelevant.

Conclusion

26 For the reasons aforesaid:

i) The impugned judgment is set aside;

ii) In respect of the CDA's stance that the advertisement charges qualified as taxes, the 2008 Revision and the 2014 SRO are held to be *void ab initio* for non-compliance with the mandatory conditions stipulated in section 15-A of the CDA Ordinance read with section 33 of the MAO for the imposition of taxes;

iii) In respect of the CDA's (and MCI's) alternative stance that the increase in the advertisement rates was justified as fee, the 2008 Revision and the 2014 SRO are declared to be illegal for falling foul of the *quid pro quo* principle for charging of fees by statutory bodies, given the rationale expressed in Regulation 14 itself as a general increase in revenue instead of an increase in the cost of service, and given the exorbitant increase in the advertisement rates without any foundational basis being demonstrated by the CDA (or MCI) identifying its 'cost centre' for the regulation of the advertisement activity;

iv) However, the 1977 Regulations in their original formulation are found to be valid for being in furtherance of the power to make regulations under section 51 of the CDA Ordinance in furtherance of its municipal functions. The CDA, or the MCI, as the case may be, may revise the advertisement rates, provided that, the rates of the fee must bear an objectively demonstrable direct correlation to the cost of administration of the 1977 Regulations

as a ‘cost centre’; mathematical exactitude is not required, but a wide margin beyond the demonstrated cost of regulation will not be valid;

v) The MCI’s/Union Councils’ demands for the advertisement rates are illegal and are set aside for failure to comply with the pre-conditions stipulated in the LGA 2015 for the validity of the tax;

vi) The payments made under protest and the bank guarantees submitted by the appellants/petitioners are to be returned by the respondents to the respective appellants/petitioners within 30 days of receipt of a certified copy of this judgment;

vii) NHA’s intra-court appeal no. 203 of 2015 is dismissed;

viii) Writ petition no.2845 of 2015 concerning the *Islamabad Capital Territory Shops and Industrial Establishment (Security) Ordinance 2000* had no connection with the impugned judgment and was never discussed therein. The underlying writ petition remains undecided by this or the impugned judgment. The writ petition was clubbed erroneously with the instant appeals. Office is directed to place the writ petition no. 2845 of 2015 before the Hon’ble Chief Justice for it to be listed before a Single Bench; and

ix) No statements of costs of litigation were filed. Therefore, there is no order as to costs.

(Mohsin Akhtar Kayani)
Judge

(Sardar Ejaz Ishaq Khan)
Judge

Imran

Announced in open Court on _____

Judge **Judge**

Approved for reporting.

Annexure

1	ICA 130/2015	Shell Pakistan Limited versus Capital Development Authority and others
2	WP 1599/2013	HBL versus Federation of Pakistan etc.
3	WP 1600/2013	HBL versus Federation of Pakistan etc.
4	ICA 131/2015	Dubai Islamic Bank Pakistan Ltd versus Federation of Pakistan etc.
5	ICA 132/2015	MCB Bank Limited versus Capital Development Authority and others
6	ICA 133/2015	M/s Haidri Beverages (Pvt.) Limited versus Capital Development Authority and others
7	ICA 139/2015	PSO, etc. versus Capital Development Authority and others
8	ICA 140/2015	Dubai Islamic Bank Limited versus Federation of Pakistan etc.
9	ICA 141/2015	Allied Bank Limited versus Federation of Pakistan etc.
10	ICA 142/2015	Dubai Islamic Bank Limited versus Federation of Pakistan etc.
11	ICA 143/2015	Allied Bank Limited versus Federation of Pakistan etc.
12	ICA 144/2015	Meezan Bank Limited versus Federation of Pakistan etc.
13	ICA 145/2015	United Bank Limited versus Federation of Pakistan etc.

14	ICA 146/2015	Allied Bank Limited versus Federation of Pakistan etc.
15	ICA 147/2015	Dubai Islamic Bank Limited versus Federation of Pakistan etc.
16	ICA 148/2015	Dubai Islamic Bank versus Federation of Pakistan etc.
17	ICA 149/2015	Bank Alflah Limited versus Federation of Pakistan etc.
18	ICA 150/2015	Dubai Islamic Bank Limited versus Federation of Pakistan etc.
19	ICA 157/2015	Attock Petroleum Limited versus Capital Development Authority and others
20	ICA 171/2015	PMCL versus The Deputy Commissioner, etc.
21	ICA 173/2015	Pakistan Mobile Communications Limited versus The Chief Commissioner and others
22	ICA 203/2015	NHA versus Bank Alfalah Ltd., etc.
23	WP 216/2015	Bank Alfalah Limited versus Federation of Pakistan etc.
24	WP 1020/2015	Bank Alfalah Limited versus Federation of Pakistan etc.
25	WP 262/2016	Bank Alfalah Limited versus Federation of Pakistan etc.
26	WP 1285/2016	Bank Alfalah Limited versus Federation of Pakistan etc.
27	WP 1361/2017	M/s Meezan Bank Limited versus Federation of Pakistan etc.

28	WP 3381/2017	Bank Alfalah Limited versus Federation of Pakistan etc.
29	WP 822/2018	Bank Alfalah Limited versus Federation of Pakistan etc.
30	WP 1002/2018	Bank Alfalah Limited versus Federation of Pakistan etc.
31	WP 1099/2018	Bank Alfalah Limited versus Federation of Pakistan etc.
32	WP 1186/2018	Meezan Bank Limited versus Federation of Pakistan etc.
33	WP 4131/2018	Soneri Bank Limited versus Federation of Pakistan etc.
34	WP 57/2020	UBL versus Federation of Pakistan etc.
35	WP 2818/2020	Bank Alfalah Limited versus Federation of Pakistan etc.
36	WP 3292/2020	MCB Islamic Bank Limited versus Federation of Pakistan etc.
37	WP 680/2021	MCB Islamic Bank Limited versus Federation of Pakistan etc.
38	WP 2798/2021	Allied Bank Ltd versus Federation of Pakistan etc.
39	WP 623/2022	Bank Al-Habib Limited versus Federation of Pakistan etc.