

(BEFORE: SYED NASIRUDDIN SHAH, JUDGE)
(ACCOUNTABILITY COURT-III, SUKKUR)

REFERENCE NO. 18/2019

THE STATE
VERSUS

1. Zabardast Khan son of Muhammad Laiq,
R/o village Karri Mimbrani, Mall perhi,
P.O. Ali Wahan, Katcho Ali Wahan,
Taluka Rohri, District Sukkur;
2. Sikandar Ali son of Muhammad Laiq,
R/o village Karri Mumbrani,
Ali Wahan Katcho P.O. Ali Wahan,
Taluka Rohri, District Sukkur,
3. Mohan Lal son of Newand Ram,
Mohall Shahdado Rohri, District Sukkur
H. No. D-57, Mohall San Assoda
Ramp Panoaqil, District Sukkur
4. Haresh Mal Santwani son Hoondo Mal,
R/o H. No. B-582, Mohalla Rizwani Rohri,
5. Muhammad Ibrahim Thaheem son of Allah Wadhayo Thaheem,
R/o Thaheem House Plot No- B-217, Karbala, Road Rohri;

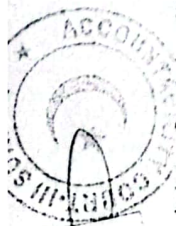
..... Accused



Present:

Mr. Sardar Shahzad Akber assisted by Samiullah Shaikh, learned, Special Prosecutors for NAB, Sukkur;

Mr. Qurban Ali Malano, learned counsel for accused Zabardast Khan Mahar and Mohan Lal;



Mr. Mukesh Kumar G. Karara, learned counsel for Muhmmad Ibrahim Thaheem called absent without intimation;

Mr. Humayun Shaikh, learned counsel for accused Sikandar Ali Mahar and Haresh Mal

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Surah Al-Nisa, Verse 135:

"You who believe, uphold justice and bear witness to God, even if it is against yourselves, your parents, or your close relatives. Whether the person is rich or poor, God can best take care of both. Refrain from following your own desire, so that you can act justly- if you distort or neglect justice, God is fully aware of what you do."

Surah Al-Ma'idah, Verse 42:

"Surely Allah loves those who are just."

JUDGMENT

Dated: 13-03-2024:

By this Judgment, I would like to dispose of the above said Reference filed by NAB, which was admitted/Registered as Reference No-18 of 2019.

2. The facts which led to the filing of reference are that on source report an inquiry was authorized by the DG, NAB Sukkur upon delegation of power by Chairman NAB against the misappropriation of wheat stock by Nisar Ahmed Khuhro, Ex- Minister Food, officers/officials of Food department, Government of Sindh and mill owners. On collection of evidence during the course of investigation it reveals that accused Zabardast Khan Mahar, Sikandar Ali Mahar, Mohan Lal, Haresh Mal and Muhammad Ibrahim Thaheem proprietors/owners of different flour Mills in connivance with officers/officials of Food Department Government of Sindh and others willfully, intentionally, dishonestly, fraudulently, misappropriated Government Wheat Stock, which caused loss to the exchequer to the tune of Rs.78,47,04,617/-. The accused persons committed the offence of corruption and corrupt practices as defined in section 9 (a) (iii) & (xii), punishable under section 10 of the NAO, 1999 and schedule thereto.

03. Reference in hand was filed before this Court on 28-12-2019 against above said accused persons. As per the reference, it was the interim Reference and Supplementary/Final Reference was to be filed but till to date the NAB has not filed Final Reference. It is pertinent to mention here that it is depicted from the case file that on 11-08-2020 my predecessor passed an order prior to framing of charge and treated this reference as a final Reference as the NAB after expiry of 7 months had not filed the Final Reference. Subsequently, this order was reviewed on the application of the NAB dated 24-08-2020, thereafter my predecessor vide

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order dated 12-10-2020 recalled the order dated 11-08-2020, which I would like to reproduce hereunder:

"I am of the humble opinion that the order of this Court dated 11-08-2020 to the extent of treating the interim reference as final is erroneous and without jurisdiction. Since the impugned order is an interlocutory order and administrative in nature, therefore, it would be appropriate for this Court to recall the same in the larger interest of justice. The impugned order is therefore partly recalled to the extent of treating the interim reference as final. However further prayer of the NAB in application U/s 344 Cr.P.C with regard to grant of further time to file final reference is declined, as accused are in custody and facing protracted trial since last one year without any progress of the case as such matter cannot be adjourned or postponed further for indefinite period. It is, therefore, incumbent upon the court to proceed with case on the basis of evidence produced alongwith interim reference by framing of charge against the accused persons. Since copies of documents provided by the NAB alongwith interim reference have already been supplied to the accused persons in compliance of section 265 C. Cr.P.C, therefore, put of the case for framing of charge"

This order was also not challenged before the Hon'ble High Court and reached at its finality, thereafter, charge in the case was framed.

04. The case papers U/s 265-C Cr.P.C were supplied to the accused Zabardast Khan, Mohan Lal and Muhammad Ibrahim Thaheem on 04-02-2020 vide Ex-1 and accused Haresh Mal on 25-02-2020 and accused Sikandar Ali Mahar on 11-03-2020 at Ex-3, charge in the matter was framed on 26-10-2020 vide Ex-4, prosecution examined 14 witnesses.

05. The gist of the evidence adduced by the prosecution in support of its case is as under:

06. PW-1 Qamar Iqbal Siddiqui, Section Officer, appeared at Ex-6. He produced the record in court which was exhibited from Ex-6/1 to 6/11 and deposed that he provided original application of accused Zabardast Khan dated 07-12-2017 addressed to the Director Food, for allocation of 7000 metric tons of wheat on 180 days credit basis and attested copies of application of accused Zabardast Khan dated Nil addressed to the Director Food, Sindh, Karachi for allocation of 5000

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wheat for shifting at mill premises of Jahangir Flour Mill already declared as PRC and attested copy of letter dated 13-12-2017 issued by Section Officer Wheat.

07. PW-2 Shahbaz Dino, Head Clerk in DFC office, Sukkur examined at Ex-7, he deposed that wheat was provided to Jahangir Flour Mill on 180 days credit basis to its lessee accused Zabardast Khan and at the time the DFC, Sukkur was Jamaluddin, Jhullan.

08. PW-3 Vishandas, DFC Sanghar was examined at Ex-8, who produced seizure memo along with documents mentioned therein from Ex-8/1 to Ex-8/29 and deposed that there were 24 flour mills in Sukkur out of which 3 flour mills namely Bhattai Flour Mill, Jahangir Flour Mill and Muslim Flour Mill defaulted in payment of wheat on 180 days credit basis in principal amount as well as markup. Wheat was issued to 24 flour Mills in Sukkur on 180 days credit basis.

09. PW-4 Muhammad Khalid, Additional Director (Finance and Accounts), Food Department, Karachi at Ex-9. He produced seizure memo dated 13-12-2019 alongwith documents mentioned therein from Ex-9/1 to 9/11 and deposed that flour mills lifted wheat on 180 days credit policy and failed to pay the principal amount on borrowing wheat, the markup calculation worked out on the basis of markup charged by the Commercial banks against the Food Department. The sheets were prepared by him and the same bear his signature.

10. PW-5 Ayaz Ali, Operation Manager, MCB Rohri branch examined at Ex-10, who produced seizure memo alongwith bank documents mentioned therein from Ex-10/1 to Ex-10/6.

11. PW-6 Qaisar Abbas, Operation Manager, MCB Freer Road Branch, Sukkur at Ex-11, who produced seizure memo and bank documents mentioned therein at Ex-11/1 to Ex-11/6.

12. PW-7 Asadullah Baloch, Branch Operation Manager, HBL Rohri branch was examined at Ex-12, who produced seizure memo alongwith bank documents mentioned therein at Ex-12/1 to Ex-12/4.

13. PW-8 Abdul Jabbar, senior Clerk in DFC, Office, Sukkur was examined at Ex-13 and deposed that in the year 2018 the wheat was issued on 180 days credit basis to M/s Zabardast Traders lessee of Jahangir Flour Mill during the posting period of Jamaluddin Jhullan as DFC. Accused Zabardast Khan himself appeared in the DFC office for dealing his affairs related to M/s Zabardast Traders. The

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wheat was issued to M/s Zabardast Traders after fulfilling codal formalities by accused Zabardast Khan Mahar and Sikandar Ali Mahar.

14. PW-9 Muhammad Ali, the then Branch Manager, UBL Rohri examined at Ex-14, who produced seizure memo alongwith bank documents mentioned in it at Ex-14/1 to Ex-14/5.

15. PW-10 Fazal Ur-Rehman, Operation Manager, UBL Gharibabad, Sukkur was examined at Ex-15, who produced seizure memo alongwith bank documents mentioned in it at Ex-15/1 to Ex-15/8.

16. PW-11 Zahid Ahmed, the then Section Officer, Food Department, Karachi examined at Ex-16, who saw document produced at Ex-6/4. He deposed that release of wheat was made to the M/s Jahangir Flour Mill on the application filed by the accused Zabardast Khan Mahar to Director Food, Sindh and he saw Ex-6/2 and admitted that it is the same application which was filed by the accused Zabardast Khan Mahar to the Food Department for release of wheat on 180 days credit basis. The application of the accused was processed by him as he was the Section Officer, Food at the time which was approved by the competent authority viz. Director, Food vide letter dated 13-12-2017 produced at Ex-6/4. The above said letter was issued by him to DD Food Sukkur and DFC, Sukkur for the release of wheat.

17. PW-12 Jamaluddin Jhullan, retired DFC was examined at Ex-17. He deposed that government issued wheat on credit basis to lessee of Jahangir Flour Mill namely Zabardast Khan. They complied with directions of the Government and issued the wheat. Zabardast Khan handed over post-dated cheques of Zabardast Traders as guarantee. The lease agreement duly signed by Zabardast Khan is in their office. They also obtained undertaking from Zabardast Khan. IO confronted him the attested copies of lease agreement which was signed by Baig Muhammad and Zabardast. The said lease agreement is available at Ex-8/27 which is same and correct. Zabardast Khan used to deal all the affairs of Jahangir Flour Mill with DFC and the Food Department as he was the lessee of Jahangir Flour Mill.

18. PW-13 Ghulam Ali, Private Borker at Ex-19, who produced seizure memo alongwith documents mentioned therein at Ex-19/1 and Ex-19/1. He deposed that accused Zabardast Khan approached him for selling wheat. He inspected wheat at Jahangir Flour Mill and agreed to purchase the said wheat on prevailing market rate. He lifted that wheat from Jahangir Flour Mill. He conducted approximately

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26 crore transaction of wheat purchased from accused Zabardast Khan at different times. IO called him and directed him to produce the record of his khatas. He delivered all the Khatas which were maintained by him to the IO. He also produced bank documents to IO through seizure memo produced at Ex19/3.

19. PW-14 Rizwan Alam Shaikh, IO in this case was examined at Ex-20. He verified that whole investigation was conducted by him, on completion thereof the reference was filed in Court on the recommendation of the competent authority. All of them have exhibited number of documents in their evidence and were subjected to cross-examination by the defense.

20. The prosecution closed the side of evidence vide statement at Ex-21.

21. The statement U/s 342 Cr.P.C of accused Zabardast Khan was recorded at Ex-22.

22. The statement U/s 342 Cr.P.C of accused Mohan Lal was recorded at Ex-23.

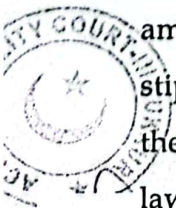
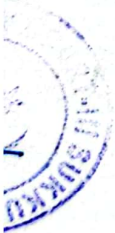
23. The statement U/s 342 Cr.P.C of Sikandar Ali was recorded at Ex-24, who produced order on application under order 7 rule 11 CPC.

24. The statement U/s 342 Cr.P.C of accused Haresh Mal was recorded at Ex-25.

The statement U/s 342 Cr.P.C of accused Muhammad Ibrahim Thaheem was recorded at Ex-26.

25. I have heard the Learned Special Prosecutor Mr. Sardar Shahzad Akber assisted by Mr. Samiullah Shaikh, Mr. Qurban Ali Malano, learned counsel for accused Zabardast Khan Mahar and Mohan Lal, Mr. Humayun Shaikh, learned counsel for accused Sikandar Ali Mahar and Haresh Mal and accused Muhammad Ibrahim Thaheem in person.

26. The learned Special Prosecutor vehemently argued that accused have committed an offence U/s 9 (a) (iii) & (xii) of NAO, 1999 as the accused persons have admitted that they have purchased the wheat on 180 days credit policy by submitting post-dated cheques and signed undertaking for return of amount and word markup is mentioned in the undertaking executed between the accused and Food Department. He further argued that accused persons neither returned the amount nor paid the markup amount and failed to repay the amount within stipulated time of 180 days or after 180 days, therefore, accused misappropriated the wheat money, hence they are liable to be convicted. Lastly, he relied upon case laws reported in 2012 SCMR 1945, PLD 2019 SC 112 and PLD-2013 SC 594 and prayed that accused may be convicted in the interest of justice.



27. On the other hand, Mr. Qurban Ali Malano, learned counsel for accused Zabardast Khan Mahar and Mohan Lal argued that in the reference the prosecution have not shown that accused have committed any misappropriation, as the accused have purchased the wheat from Government of Sindh on 180 days credit policy and almost they have paid the amount to the Food Department in installments and accused Sikandar Ali has filed insolvency petition before the competent court of law which was allowed and is still intact. The Food Department has never ever challenged the said order before the Hon'ble High Court but NAB malafidely arrested the accused persons and kept them behind bars for about four years and NAB itself caused loss to the Government Exchequer. Neither IO in his evidence produced source report nor any complaint filed by the Food Department before the NAB. They further argued that as per policy 1984-85, if any accused fails to pay the amount, the Food Department is duty bound to issue notice to them, but in the instant case neither NAB nor Food Department has issued any letter for recovery of amount to the accused but on the contrary, NAB arrested the accused and kept them behind bars for about four years.

28. The learned counsel for other accused and accused Muhammad Ibrahim in person have adopted the same arguments advanced by Mr. Qurban Ali Malano.

NOW THE POINTS FOR DETERMINATION IN THIS CASE ARE AS UNDER:

POINT NO-1:

Whether all the accused persons have dishonestly, fraudulently, misappropriated Government Wheat Stock and have committed an offence under Section 9 (a) (iii) & (xii)/- and caused loss to the Government Exchequer to the tune of Rs.784,704,617/-?

POINT NO-2:

What should the judgment be?

POINT NO-1..... Not proved.

POINT NO-2.....All accused are acquitted U/s 265- H(I) Cr.P.C

:REASONS:

Point No.01:

29. I have given anxious consideration to the arguments of learned counsel for the accused and the learned Special Prosecutor, NAB and gone through the entire material available on record with their assistance.

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30. First of all, I would like to consider the allegation contained in the Investigation Report (IR) and also evidence brought on record by the prosecution. It was the allegation of the prosecution that embezzlement/misappropriation of Sindh Government Wheat stock after issuance to flour mills on 180 days credit policy of the Food Department. It is also background of the case in the IR that during inquiry a source report was that a huge stock of wheat has been issued to flour mills Owners/lessors on credit under 180 days credit policy in violation of policy. However, subsequently some of the millers did not reimburse the amount due against the issued wheat stock and thereby misappropriated Government stock of wheat and causing loss to the State.

31. It is further revealed from the IR that Food Department, Government of Sindh announced 180 days credit policy on guarantee of postdated cheques during the year 2017-2018. The mill owners/lessees who were issued wheat on 180 days credit also submitted undertaking and they were bound to pay markup on amount outstanding beyond 180 days. Food Department decided to impose markup on mill owners/lessees who failed to pay the due amount within 180 days. To assess markup on mill owners Muhammad Khalid Qaimkhani Additional Director (F&A) was tasked by the secretary, Food department. Mr. Muhammad Khalid Qaimkhani, Additional Director (F&A) calculated markup for mill owners/lessees from the date of expiry of 180 days till 13-12-2019.

32. It is further revealed from the investigation report that the record shows that in District Sukkur wheat was issued to Flour Mill owners/lessees on 180 days credit policy. During investigation record and statements of Vishan Das, District Food Controller, Sukkur further revealed that out of 24 mill owners, 21 flour mills owners/lessees have paid their principal amount while 3 flour mill owners/lessees defaulted.

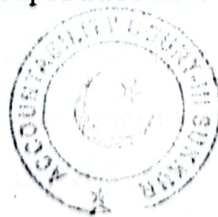
33. It is further revealed from the investigation report that the record further revealed that owners of 3 flour mills who did not pay the due principal amount have also been charged markup by Food Department Government of Sindh as reflected in statements of Muhammad Khalid Qaimkhani, Additional Director (F&A), Food Department Sindh and Vishan Das, District Food Controller, Sukkur.

34. In order to prove the above allegations, the prosecution examined about 14 witnesses, in which Vishan Das was the DFC, Sanghar and remained posted in Sukkur during the investigation, who in his cross examination has stated that it is

correct to suggest that Zabardast Khan Mahar is neither the owner of Zabardast Traders nor he is Director or shareholder of Zabardast Traders. He further admitted that it is correct to suggest that accused Sikandar Ali Mahar has issued the cheques and Zabardast Mahar has no concern with these cheques. He further stated in the cross examination that it is correct to suggest that we used to sell wheat on credit basis to the concerned persons and also obtained security/guarantee from the persons in shape of postdated cheques. In the cross examination he has stated that it is correct to suggest that department has not filed any recovery case against the defaulters. He further admitted in his cross examination that it is correct to suggest that the Food Department used to issue wheat on credit basis who gives undertaking that he will be responsible to pay the amount. Further he has stated that it is correct to suggest that there is no condition contained in the undertaking that if the under taker commits any default, the criminal proceedings shall be initiated. He further admitted that it is correct to suggest that it is contained in the undertaking that if the under taker will default, he will pay markup on the principal amount. It is correct to suggest that department has not filed recovery suit against the under taker. This witness is denying the suggestion of learned counsel that Sikandar Ali Mahar has paid four crore and eighty lacs but further says that he has paid R.35,880,000/-. He further stated that it is correct to suggest that Bhattai Flour Mill has paid Rs.674,285,404/- In the cross examination he has stated that it is correct to suggest that an amount of Rs.464,740,081/- was recovered from Muslim Flour Mill. He further admitted that it is correct to suggest that our department has admitted that they have recovered an amount of Rs.477,240,081/-

35. After perusal of the evidence of this star witness and allegations contained in the Reference the question is whether there is any misappropriation of Government wheat committed by the accused.

36. I would like to reproduce herewith section 9 (a), (iii) as under:



"9. Corruption and corrupt practices--- (a) A holder of a public office, or any other person, is said to commit or to have committed the offence of corruption and corrupt practices---"

(i) =====

(ii) =====

(iii) if he dishonestly or fraudulently misappropriates or otherwise converts for his

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own use, or for the use of any other person, any property entrusted to him, or under his control, or willfully allows any other person so to do.

37. Now I would like to discuss what is misappropriation
38. The definition of misappropriation by oxford dictionary define as under:
39. "To take someone else's money or property for yourself, especially when they have trusted you to take care of it."
40. "Misappropriation is the wrong application or utilization of funds allocated for any specific purposes, by illegally diverting the money, forging the documents or otherwise misleading the beneficiaries and owners of the fund. Misappropriation is a felony crime punishable by imprisonment."
41. Further, misappropriation is a legal term that refers to the unlawful use of funds that were assigned for a particular purpose. This may include illegally diverting funds, falsifying accounts or documents, or deceiving the rightful owners of the funds.
42. Misappropriation is commonly associated with white collar crimes, such as embezzlement, fraud, and other financial offences. The term is believed to have originated from the Latin word "*appropriar*" which means "to make one's own." Misappropriation typically involves taking something that belongs to someone else and using it for personal gain or benefit. In legal context misappropriation is viewed as a serious offence and can result in severe legal consequences.

Embezzlement.

"The fraudulent conversion of another property by one who is in possession of it due to a position of a trust or responsibility".

1. For example, a company's accountant embezzles money from the company's pension fund and directs the funds to a personal account "this is embezzlement and misappropriation"

2. For example, a contractor takes funds allocated for the construction of a building and uses them for personal expenses instead of completing the construction.

This is misappropriation and embezzlement.

43. The sale is of two types, 1, on cash, 2, on credit basis. Sale on the cash the purchaser shall pay the amount and receive the commodity and nothing is outstanding against the purchaser.

44. But on credit basis, the seller and purchaser decide some terms and conditions in order to secure the payment of seller.

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45. Now reverting to the case in hand, it is the case of prosecution that Government Food Department issued wheat on 180 days credit basis policy and the accused persons received the wheat and executed the undertaking of the payment and in case failure to pay markup on the principle amount.

46. The Government had sold out the wheat to the accused persons on credit basis as per their policy, therefore, the wheat is not the property of Government Department, it has now become the property of the accused persons and the accused have become the owner of the wheat and they can dispose of the wheat as per their own terms and conditions or choice, the Government is only concerned with the recovery of the outstanding amount or markup from the accused persons.

47. A careful reading of the evidence adduced by the prosecution, it has come on record that accused persons were paying the installments and deposited certain amounts with the Food Department. This is not a case of prosecution that Food Department had entrusted the wheat to the accused persons and their flour mills declared as PRCs and accused dishonestly, fraudulently sold the wheat and misappropriate the Government amount.

48. The Food Department has not issued any letter to the accused persons that they have committed default and to pay the amount on such and such period. The Food Department has not filed any recovery suit against the accused persons. Whatever, the outstanding amount of the Food Department against the accused persons can be recovered according to law.

49. At this stage, when the case was fixed for announcement of Judgment and Judgment was to be announced on 07-03-2024, on 06-03-2024, the prosecutor filed an application U/s 16 (e) of NAO,1999 seeking permission to complete further investigation for filing the Supplementary Reference.

50. Heard the learned Special Prosecutor on his application. The learned Special Prosecutor has stated that since the 2nd Amendment was in field and we could not investigate the matter, therefore, as per section 16 (e) of NAO,1999, NAB can file Reference at any stage of the case, in support of his application he relied upon case law reported in 2023 PCRLJ 1536.

51. I have carefully considered the arguments of the Special Prosecutor and also considered the law and the judicial file. The prosecutor has to show that what evidence they have collected in this case further and what new facts have come on record. Initially, the inquiry was against the Ex-Minister, Food and

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officers/officials of Food Department but IO did not investigate the Ex-Minister Food and officers/officers due to reasons best known to him. Here I would like to reproduce sub-section (e) of Section 16 of NAO, 1999 as under:

"(e) Notwithstanding anything contained in this section, an accused shall be tried for an offence is alleged to have been committed.

Provided that NAB shall file the reference, after the investigation is fully completed, which shall be treated as the final reference, and no supplementary reference shall be file thereafter, unless investigation reveals new facts and with the permission of the Court]

52. The learned Special Prosecutor has referred a case law which is helpful in this case the observations of Hon'ble High Court, which I like to reproduce here under:

"The proviso to section 16 (e) envisages filing of one final reference after investigation are fully complete. Furthermore, bar has been imposed on filing of supplementary references, unless investigation reveals new facts and that too with the permission of the Court. The expression "Court" has been defined as Accountability Court established under Section 5A of the Ordinance of 1999".

53. Now coming to the application in hand, the NAB after expiry of four years when the Reference was fixed for Judgment filed this application for permission to complete the further investigation, it means that investigation has not been completed and such type of application was already declined by this Court prior to framing of charge and there is bar as per section 18 (f) of NAO, 1999, which I would like to reproduce here under:

*"(f) Any inquiry [or investigation under this Ordinance shall be completed [within six months] [***]*

54. As per the bar contained in section 18 (f) of NAO,1999 no permission can be granted after four years and there are no new facts revealed in their application, therefore, the application filed by the prosecution at this stage U/s 16 (e) of NAO, 1999 is dismissed."

55. Now coming to the merit of the case, the prosecution has miserably failed to prove the allegations of embezzlement and misappropriation of Government wheat, hence, no offence has been committed U/s 9 (a) (iii) & (xii) of NAO,1999, therefore, point No-1 is answered in negative.

Point No.02:

56. In view of above discussion in point No-1, no offence U/s 9 (a) (iii) & (xii) punishable U/s 10 of NAO,1999 is made out, therefore, I acquit the accused Zabardast Khan Mahar, Sikandar Ali Mahar, Mohan Lal, Haresh Mal and Muhammad Ibrahim Thaheem from this Reference U/s 265-H (I) Cr.P.C.

57. The accused Zabardast Khan Mahar, Sikandar Ali Mahar, Mohan Lal, Haresh Mal and Muhammad Ibrahim Thaheem are on bail, their bail bonds stand cancelled and sureties discharged. The caution imposed on the property of accused Zabardast Khan in this case be removed, if it is not involved in any other case. The application with regard to removal of caution in this matter is disposed of accordingly.

58. Copies of the Judgment be supplied to prosecution as well as accused in open court under proper receipt.

60. I have much regard with the citations quoted by the learned Special Prosecutor but the facts and circumstances of the case are quite distinguishable of the instant case, therefore, these are not helpful for prosecution.

Announced in open Court.

Given under my hand and the seal of this Court on 13th day of March,

2024.

(SYED NASIRUDDIN SHAH)
JUDGE
Accountability Court-III, Sukkur

JUDGE
ACCOUNTABILITY COURT-III
SUKKUR