THE URDU TRANSLATION AND THE COMPREHENSIBILITY OF THE REGISTER OF LAW

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ABSTRACT

Linguistic knowledge at the micro-level helps the users of language in professional and technical settings. The specialized language is registered according to its use and jargon, according to the users. The register of the law is called legalese. Where ever the legalese is not the mother tongue of its users it creates problems. The legal documents are notorious for their complexity. The Govt. Pakistan has started efforts to translate the body of law into Urdu. The present study intends to check the utility of the Urdu translation of the legalese in Pakistan. The court documents are the population of the study, but the court decisions are the selected sample. The study has taken the Panama Case decision as a sample to check its level of comprehensibility as compared to the previous practice of court decisions in English. The level of difficulty and the level of comprehensibility are two variables selected by the legal documents. The study is evaluative and descriptive in design. It is from the Forensic linguistic point of view. The sample was electronically as well as manually analyzed. The texts were prepared and distributed among randomly selected civilians whose education level was between graduation and masters as group one and lawyers as group two. They were given the text to go through the two documents, one in English and the other in Urdu. It was assumed that the translation of the technical language of the law would help in understanding the mother tongue of the users. It aimed at analyzing the scope of translation of the technical legal language. The general findings of the study indicated that the comprehensibility level increased in Urdu translation in the general parts of the document, but the complexity level of the understanding of legal language remained almost the same. This was due to the density of the legal register, which comprises more than half of the whole text. The Urdu translation has limited success in improving the level of comprehension is even more difficult to understand the absence of a proper database. It is the need of the hour to bring about some innovations in the field.
KEYWORDS: Forensic Linguistics, Legal Jargon, comprehensibility level, readability level, Legal translation.

Introduction

Language is the best tool man has at his disposal to combat the world around him since times immemorial. The language is used as power in special fields like medicine, media, and law. The scientific study and application of language is the subject matter of applied linguistics. Linguistic knowledge at the micro-level and macro-level helps the users of language not only in person but also in social, professional, and technical settings. The branch of linguistics that deals with the study of legal documents and processes is Forensic linguistics. The linguistic knowledge applied to help the court is the subject matter of forensic linguistics.

A democratic society needs a sound system of law to run its states of affairs. Therefore, the implementation of the law is a prime duty of lawgivers and the administration. This is done through the judicial system of the country, which decides about matters of prime importance for the public at large. The language of the law is a technical register, which is difficult to comprehend for the common people. The countries, which had been the colony of the British Empire, are facing an additional problem of using the language of their old masters, English as the language of decisions and processes in the courts. They have to rely on the lawyers to explain these decisions to them due to the lack of comprehension of the legal language.

The Background-The Situation in Pakistan

Pakistan is also following the legacy of its colonial past by keeping the Common Law of Lord Macaulay was written in 1858 and implemented in the colonies in 1898, as the Red book of the country. Gibbons (2004) states, if the language of the law is not the native language of its users, it always creates problems. The most basic problem is its clear understanding and comprehension. The specialized language is registered according to its use and jargon according to the users. Halliday (1964) considers the difference of form and function the reason for the difficulty of a register. Not only form but also the lexicon of legalese

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makes it even more difficult to understand. Keeping in view this fact the Supreme Court of Pakistan decided to translate the whole body of law into Urdu, the National language of the land.(September,08,2015). The same is true for the legalese in Pakistan. Translation in Urdu can be of help if properly incorporated with the syllabus as a Glossary. This should be done by preparing word lists of all four types mentioned by Nation (2001). The current work has taken this Urdu translation to check its comprehensibility level as compared to the English text as the main objective of the study.

The Statement of the Problem

The language of the court is a legal register that is difficult to comprehend. The translation of the legal documents can be beneficial for the professionals as well as for the nonprofessional by reducing its difficulty level. The readability and comprehensibility of both samples can be compared to check the difference in the level of comprehensibility and the utility of the Urdu translation. The present paper throws light on the utility of the translation of the legal language in Pakistan in Urdu by presenting a comparison of the readability level of the legal document in English and its translation in Urdu. The results will show the strengths and weaknesses of the decision of translation of legal language in Urdu.

RESEARCH OBJECTIVES

1. To check the level of readability and comprehension of the legal documents both in English and Urdu
2. To find out the utility of the Urdu translation of the language of law for its users.

RESEARCH QUESTIONS

1. What is the level of comprehension of the legal texts in English and Urdu?
2. What is the utility of the Urdu Translation of the legal texts in Urdu for its users?

SCOPE AND LIMITATIONS

The current study will suggest the strengths and weaknesses of the translation of legal language into Urdu as per the court decision in Pakistan. The study has taken only one genre of the legal documents, i.e. the decision by the Supreme Court of Pakistan due to the limitation of time and space. The other researchers can check the other documents like consent forms, affidavits, police reports, first investigation reports, etc using the same procedure to check the readability level of such documents. The results will lead the material developers to simplify or improve the quality of the translation of such documents.

LITERATURE REVIEW

The Language of Law

The legal register is different from the other language specimens of English which creates the problem of comprehension (Tiersma1999; 2010). It is complex as shown in the studies by Tiersma, (1999), Gibbons, (2004) and Mattila, (2006). Ahmed (2012) has cited the lexical, syntactic, and discourse-level features of legal English which create a complexity of its comprehension as, the use of the Technical terminology; the use of the unusual meaning of the common terms; the use of Latinized vocabulary; the use of the polysyllabic words the use of the unusual prepositional phrases; the use of the Doublets of Anglo-Saxon origin with a word derived from either French or Latin ("will and testament"); the use of very Formal Grammar, (the use of "shall" in place of "will"); the Vagueness (lack of specificity, such as the phrase "all the rights and remedies available"); Over precision (the use of absolute terms such as "all" and "none").

The Comprehensibility of Legal Jargon

The basic concept behind the translation of the legal register is to help the professional and non-professional users of it, provide ease and comprehension. The main problem is the typical vocabulary of law, which has its particular meaning Nation, (2001) believes that vocabulary can be divided into four groups for every technical subject. These are words found in high frequency, words related to academics, words found in low frequency, and words denoting technical process (Nation & GU, 2007). If glossaries are provided with the text in the user s native language this will reduce the problem of comprehension. As Laufer (1989) suggests, if a reader knows 95% of the words in a text, they can comprehend it without much trouble. Only 5% of difficulty can make simple through proper practice.

METHODOLOGY

The current study is exploratory and descriptive as it attempts to find out and discuss the utility of the Urdu translation of the legal texts and its utility in Pakistan. The Experimental design will be used to compare the two texts (English and Urdu). There are many approaches and tools, which help the material developers and researchers to check the text comprehensibility. The readability measure is one of the many tools available to evaluate the complexity of the text. When materials developers want to simplify texts to provide more comprehensible input to second language (L2) learners, they generally have two approaches: a structural or an intuitive approach (Allen, 2009). A structural approach depends on the use of structure and word lists that are predefined by level, as typically found in graded readers. Another approach subsumed under the structural approach uses traditional readability formulas such as Flesch-Kincaid Grade Level (Kincaid, Fishburne, Rogers, & Chissom, 1975)

The Population and the Sample
The current study uses two types of population and samples:
1. **The Human Population and sample**:
   The lawyers and the students of law are the populations of the study along with the students and teachers of linguistics at the BS level. The sample selected is the lawyers and students at the district Sialkot as per convenience.
2. **The Material population and sample**:
   The legal documents of the court are the population of the study out of which the court decision in Urdu has been taken as a sample. This is the supreme court's Panama decision in English (Appendix-D) and the same decision in Urdu (Appendix-E) has been taken as a sample selected randomly.

The Instruments used for data collection and analysis
This study has used the following instruments:
1. **Internet as the main source**
   - To get the text 1- English version of the decision
   - To get Text II- Urdu version of the decision
   - Google translator to translate the same text for validity
   - Online readability tools to check the readability level of the texts
2. **To check Readability level of the texts:**
   - The online readability tools (Appendix-A)
   - The readability calculator   (Appendix-B)
3. **To check the comprehensibility of the texts**
   - The short questionnaire   (Appendix-C)
   - The summary writing

The Procedure
The study has been divided into the following steps

3

- **Step I**: The use of Flesch-Kincaid grade level, readability formula when the sample (the court decision about the Panama gate scandal) is in English
- **Step II**: The use of the same formula when the Urdu translation of the same text was used.
- **Step III**: The results of the readability of the texts are compared.
- **Step IV**: The same texts (text-A in English and Text –B in Urdu translation) were given to the participants.
- **Step V**: The participants were asked to write a summary of the given text.
- **StepVI**: The summary notes were compared for the facts to check the level of comprehension.

- **Step VII:** The participants were asked to give answers to the short questions from the texts in either language, English or Urdu for triangulation
- **Step VIII**: The results will be tabulated and presented graphically.

Data Collection and Findings

Human Sample
Participant Group I Professional Lawyers and the students of law: For Readability level test in English text
- Group A- Experimental Group for the Text in English.
- Group B- Experimental Group for the text in Urdu.
- Group C-Control group for the text both in English and Urdu using online Flesch-Kincaid readability Calculator
- **For comprehensibility level test in English**
- Group A- Experimental Group for the reproduction of the text in English.
- Group B- Experimental Group for the reproduction of the text in Urdu.
- Group C- Control group for the text both in English and Urdu using online Flesch-Koncaid readability Calculator

Participant Group II The common law users from different fields: For Readability level test in English text
- Group A- Experimental Group for the Text in English.
- Group B- Experimental Group for the text in Urdu.
- Group C-Control group for the text both in English and Urdu using online Flesch-Koncaid readability Calculator

For comprehensibility level test in English
- Group A- Experimental Group for the reproduction of the text in English.
- Group B- Experimental Group for the reproduction of the text in Urdu.
- Group C- Control group for the text both in English and Urdu using online Flesch-Koncaid readability Calculator.

Material Samples
- Automatic Readability Calculators   Appendix-A
- Readability calculator formulas   Appendix-B
- Text1 The first page of the Decision about Panama Scandal in English - Appendix-C
- Text 2 - The first page of the Decision about Panama Scandal in Urdu - Appendix-D

FINDINGS AND DISCUSSION

The Judgment about the case by the Supreme court of Pakistan both in Urdu and English was taken as a sample. Its paragraphs were selected at regular intervals. The first paragraph was on page number 06, the

second paragraph was taken from page number 16, the third paragraph was taken from page number 26, the fourth from page number 36, and the fifth paragraph was taken from page number 46.

Table 1: Online Readability Calculator Results for the Text-1 [Text Status – Difficult]

| Sr no.	Readability test type	Text scale
1.	Flesch Reading Ease score	36.1
2.	Gunning Fog	18.4
3.	Flesch-Kincaid Grade Level	16.8
4.	The Coleman-Liau Index	9
5.	The SMOG Index	13.7
6.	Automated Readability Index	19.7
7.	Linsear Write Formula	22.9

Table 2: Online Readability Calculator Results for the Urdu Text-2 [Text Status – very Difficult]

Sr no.	Readability test type	Text scale
1.	Flesch Reading Ease score	12
2.	Gunning Fog	43.4
3.	Flesch-Kincaid Grade Level	38.5
4.	The Coleman-Liau Index	-18
5.	The SMOG Index	2.8
6.	Automated Readability Index	32.8
7.	Linsear Write Formula	54.4

Table 3 Comparison between the Two Texts S Readability Count

Sr no.	Readability test type	Text scale for English text	Text scale for Urdu text
1.	Flesch Reading Ease score	36.1	12
2.	Gunning Fog	18.4	43.4
3.	Flesch-Kincaid Grade Level	16.8	38.5
4.	The Coleman-Liau Index	9	-18
5.	The SMOG Index	13.7	2.8
6.	Automated Readability Index	19.7	32.8
7.	Linsear Write Formula	22.9	54.4

Graph
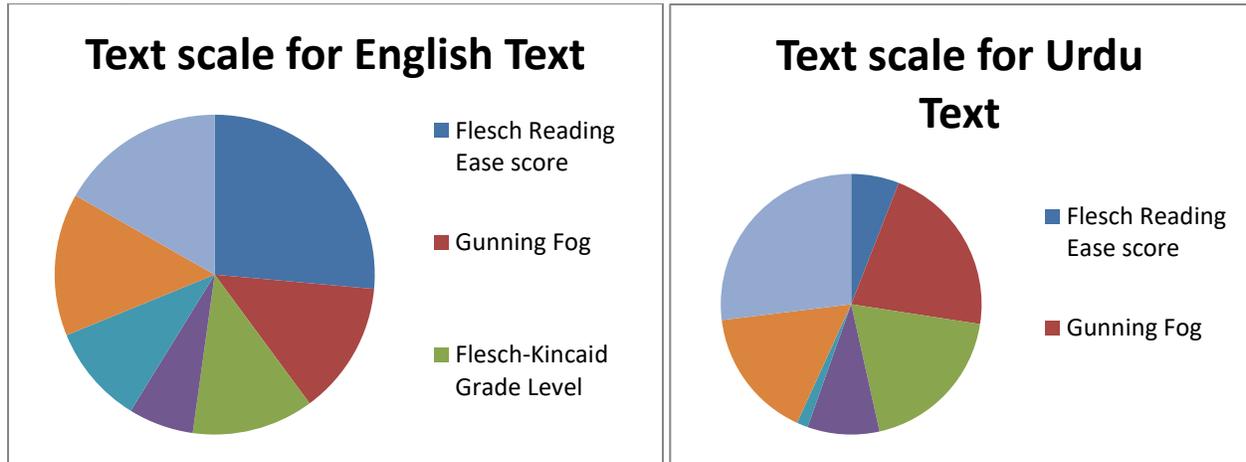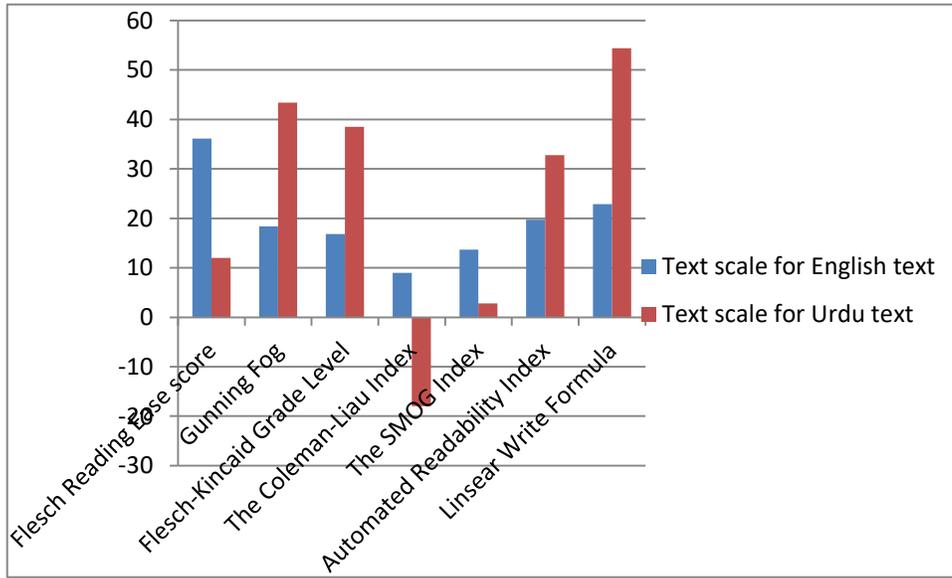
The same process was repeated for the paragraphs taken from pages at the interval of ten pages. The comparative results are as under:

Sample-1 Pg-06

English		Urdu	
Flesch Reading Ease score: 44.3 (text scale)	text: difficult to read.	**Flesch Reading Ease score:** -9.7	(text scale) impossible to comprehend.
Gunning Fog: 14.3 (text scale)	Gunning Fog scored your text: hard to read.	**Gunning Fog:** 52 (text scale)	Gunning Fog scored your text: EXTREMELY difficult
Flesch-Kincaid Grade Level: 13.3	Grade level: College.	to**Flesch-Kincaid Grade Level:** 46.9	Grade level: College Graduate and above.
The Coleman-Liau Index: 9	Grade level: Ninth Grade	**The Coleman-Liau Index:** -18	Grade level:
The SMOG Index: 12.2	Grade level: Twelfth Grade	**The SMOG Index:** 1.8	Grade level: Second Grade
Automated Readability	Grade level: 18-19 yrs.	**Automated Readability**	graduate Grade

| **Index:** 12.5 | old (college-level entry) | **Index:** 43.6 | level: Second Grade |
| **Linsear   Write Formula :** 17 | Grade   level: College Graduate and above. | **Linsear Write Formula :** 65 | Grade level: College Graduate and above |

Sample-2 Pg-16

Results: English		Urdu	
Flesch Reading Ease score: 63.8 (text scale)	Flesch Reading Ease scored your text: standard / average.	**Flesch Reading Ease score:** -17.7 (text scale)	Flesch Reading Ease scored your text: impossible to comprehend.
Gunning Fog: 9.7 (text scale)	Gunning Fog scored your text: fairly easy to read.	**Gunning Fog:** 55.2 (text scale)	Gunning Fog scored your text: EXTREMELY difficult to read.
Flesch-Kincaid Grade Level: 8	Grade level: Eighth Grade.	**Flesch-Kincaid Grade Level:** 50	Grade level: College Graduate and above.
The Coleman-Liau Index: 8	Grade level: Eighth grade	**The Coleman-Liau Index:** -18	Grade level:
The SMOG Index: 8.5	Grade level: Ninth Grade	**The SMOG Index:** 1.8	Grade level: Second Grade
Automated Readability Index: 6.8	Grade level: 11-13 yrs. old (Sixth and Seventh graders)	**Automated Readability Index:** 47.5	Grade level: College graduate
Linsear Write Formula : 8.5	Grade level: Ninth Grade.	**Linsear Write Formula :** 68.9	Grade level: College Graduate and above.

Sample-3 Pg-26

Results:

English		Urdu	
Flesch Reading Ease score: 55.1 (text scale)	Flesch Reading Ease scored your text: fairly difficult to read.	**Flesch Reading Ease score:** -50.5 (text scale)	Flesch Reading Ease scored your text: impossible to comprehend.
Gunning Fog: 14.7 (text scale)	Gunning Fog scored your text: hard to read.	**Gunning Fog:** 68.1 (text scale)	Gunning Fog scored your text: EXTREMELY difficult to read.
Flesch-Kincaid Grade Level: 10.7	Grade level: Eleventh Grade.	**Flesch-Kincaid Grade Level:** 62.6	Grade level: College Graduate and above.
The Coleman-Liau Index: 9	Grade level: Ninth Grade	**The Coleman-Liau Index:** -18	Grade level:
The SMOG Index: 11.1	Grade level: Eleventh Grade	**The SMOG Index:** 1.8	Grade level: Second Grade
Automated Readability Index: 10.4	Grade level: 14-15 yrs. old (Ninth to Tenth graders)	**Automated Readability Index:** 6Grade level: College graduate	
Linsear Write Formula : 14	Grade level: College	**Linsear Write Formula :** 85.1	Grade level: College Graduate and above.

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Paragraph 04- **Sample-4 Pg-36**

Results: English		Urdu	
Flesch Reading Ease score: 64.5 (text scale)	Flesch Reading Ease scored your text: <u>standard / averag</u>**Gunning Fog:** 9.8 (text scale)	**Flesch Reading Ease score:** -7.9 (text scale)	Flesch Reading Ease scored your text: <u>impossible to comprehend.</u>
Gunning Fog scored your text: <u>fairly easy to read.</u>		**Gunning Fog:** 51.3 (text scale)	Gunning Fog scored your text: <u>EXTREMELY difficult to read.</u>
Flesch-Kincaid Grade Level: 7.4	Grade level: <u>Seventh Grade.</u>	**Flesch-Kincaid Grade Level:** 46.2	Grade level: <u>College Graduate and above.</u>
The Coleman-Liau Index: 7	Grade level: <u>Seventh Grade</u>	**The Coleman-Liau Index:** -18	Grade level:
The SMOG Index: 8.4	Grade level: <u>Eighth grade</u>	**The SMOG Index:** 1.8	Grade level: <u>Second Grade</u>
Automated Readability Index: 4.9	Grade level: <u>8-9 yrs. old (Fourth and Fifth graders)</u>	**Automated Readability Index:** 42.7	Grade level: <u>College graduate</u>
Linsear Write Formula : 7.4	Grade level: <u>Seventh Grade.</u>	**Linsear Write Formula :** 64.1	Grade level: <u>College Graduate and above.</u>

Sample 5 Pg-4

Flesch Reading Ease score: 53.5 (text scale)	Flesch Reading Ease scored your text: <u>fairly difficult to read.</u>	**Flesch Reading Ease score:** -11.2 (text scale)	Flesch Reading Ease scored your text: <u>impossible to comprehend.</u>
Gunning Fog:10.4 (text scale)	Gunning Fog scored your text: <u>fairly easy to read.</u>	**Gunning Fog:** 52.6 (text scale)	Gunning Fog scored your text: <u>EXTREMELY difficult to read.</u>
Flesch-Kincaid Grade Level: 9.6	Grade level: <u>Tenth Grade.</u>	**Flesch-Kincaid Grade Level:** 47.5	Grade level: <u>College Graduate and above.</u>
The Coleman-Liau Index: 9	Grade level: <u>Ninth Grade</u>	**The Coleman-Liau Index:** -18	Grade level:
The SMOG Index: 9.8	Grade level: <u>Tenth Grade</u>	**The SMOG Inde**Grade level: <u>Second Grade</u>	
Automated Readability Index: 8	Grade level: <u>12-14 yrs. old (Seventh and Eighth graders)</u>	**Automated Readability Index:** 44.3	Grade level: <u>College graduate and above.</u>

Table-3		The Legal Text in English				
Sr no.	**Participants**	**Exp Group**	**Comprehensibility**	**Comprehensibility**	**Readability**	**Results**
1.	**Lawyers**	**Group-A Summary DCT**	**70%**	**70%**	**70%**	**Ave scores 30/50-40/50**

2.	Students	Summary DCT	50%	50%	60%	-
3.	Teachers	Group – B Summary DCT	70%	70%	70%	30/50-40/50
4.	Common men	Summary DCT	50%	50%	60%	

Table-4   **The Legal Text in Urdu**

Sr no.	Participants	Exp Group	Comprehensibility	Comprehensibility	Results
1.	Lawyers	Group-A Summary DCT	80%	90%	Ave scores 45/50-40/50
2.	Students	Summary DCT	80%	80%	
3.	Teachers	Group –B Summary DCT	80%	80%	40/50-40/50
4.	Common men	Summary DCT	80%	70%	

The table -3 and 4 show that in Summarizing the text and Discourse completion tests the participants showed a better understanding of the legal text in Urdu as compared to the legal text in English. The reason is they were familiar with the vocabulary and sentence structure of the text in their national language than in a second language.

CONCLUSION

The court documents are the population of the study, but the court decisions are the selected sample. The first Court Decision in Urdu has been declared in a local court. The study has taken this decision about Panama Scandal as a sample to check its level of comprehensibility as compared to the previous practice of court decisions in English. The level of difficulty and the level of comprehensibility are two variables selected by the legal documents. The study is evaluative and descriptive in design. It is the Forensic linguistic point of view related to the linguistic aspects of the sample. The sample was both electronically and manually analyzed. The vocabulary items related to the core and peripheral vocabulary items of the legal jargon used in the document were selected. The lists were prepared and distributed among randomly selected Professionals and civilians whose education level was between graduation and masters as group one and lawyers as group two. They were given the text to go through the two documents, one in English and the other in Urdu. It was assumed that the translation of the technical language of the law would help in understanding the mother tongue of the users. It aimed at analyzing the scope of translation of the technical legal language.

The general findings of the study indicated that the comprehensibility level increased in Urdu translation in the general parts of the document, but the complexity level of the understanding of legal language remained almost the same. This was due to the density of the legal register, which comprises more than half of the whole text. The Urdu translation shows limited success in improving the level of comprehension is even more difficult to understand the absence of a proper database. It is the need of the hour to bring about some innovations in the field.

The comprehensibility of legal language can be enhanced only through constant improvement in the pedagogical process wedded with technology.

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Appendix- A
The Automatic Readability Checkers
1. The Flesch Reading Ease formula will output a number from 0 to 100

2. The Flesch-Kincaid Grade Level outputs

3. The Fog Scale (Gunning FOG Formula

4. The SMOG Index outputs

5. The Coleman-Liau Index relies on characters instead of syllables per word and sentence length..

6. Automated Readability Index

7. Linsear Write Formula

Appendix-B

The Flesch Grade Level Readability Formula

Flesch Grade Level Readability Formula improves upon the Flesch Reading Ease Readability Formula. **Rudolph Flesch**, an author, writing consultant, and the supporter of Plain English Movement, is the co-author of this formula along with **John P. Kincaid**. That's why it is also called *Flesch-Kincaid Grade Level Readability Test*. Raised in Austria, Flesch studied law and earned a Ph.D. in English from the Columbia University. Flesch, through his writings and speeches, advocated a return to phonics. In his article, *A New Readability Yardstick*, published in the *Journal of Applied Psychology* in 1948, Flesch proposed the **Reading Ease Readability Formula**.

The Flesch-Kincaid Grade Level Readability Formula

Step 1: Calculate the average number of words used per sentence.

Step 2: Calculate the average number of syllables per word.

Step 3: Multiply the average number of words by 0.39 and add it to the average number of syllables per word multiplied by 11.8.

Step 4: Subtract 15.59 from the result.
The specific mathematical formula is:
FKRA = (0.39 x ASL) + (11.8 x ASW) - 15.59
Where, FKRA = Flesch-Kincaid Reading Age
ASL = Average Sentence Length (i.e., the number of words divided by the number of sentences)
ASW = Average number of Syllable per Word (i.e., the number of syllables divided by the number of words)
Analyzing the results is a simple exercise. For instance, a score of 5.0 indicates a grade-school level; i.e., a score of 9.3 means that a ninth grader would be able to read the document. This score makes it easier for teachers, parents, librarians, and others to judge the readability level of various books and texts for the students.
Theoretically, the lowest grade level score could be -3.4, but since there are no real passages that have every sentence consisting of a one-syllable word, it is a highly improbable result in practice.
The US Government Department of Defense uses Flesch-Kincaid Grade Level formula as a standard test.
** (Use our free Flesch Grade Level Calculator to grade your text using the Flesch Grade Level formula)
Appendix-C
Paragraph no 1: Page no: 06 Text of the Panama Case Decision in English
The popular 1969 novel 'The Godfather' by Mario Puzo recounted the violent tale of a Mafia family and the epigraph selected by the author was fascinating: *Behind every great fortune there is a crime. — Balzac*
The novel was a popular sensation which was made into an acclaimed film. It is believed that this epigraph was inspired by a sentence that was written by Honoré de Balzac and its original version in French reads as follows: *Le secret des grandes fortunes sans cause apparente est un crime oublié, parce qu'il a été proprement fait.* (The secret of a great success for which you are at a loss to account is a crime that has

never been found out, because it was properly executed) It is ironical and a sheer coincidence that the present case revolves around that very sentence attributed to Balzac as through Constitution Petition No. 29 of 2016 it has been alleged by the petitioner namely Imran Ahmad Khan Niazi, Chairman of a political party named Tehreek-e-Insaf, that while holding high public offices in the State of Pakistan over a stretched period of time respondent No. 1 namely Mian Muhammad Nawaz Sharif, the incumbent Prime Minister of Pakistan, and through him his family.

دیا کی داستان کی تی شدد کے خاندان کے خلاف یا ایک کو کے 'گ وبف فرڈ ناول کے 1969 مق بول نے پ وزو ماری و ایک پ یچھے کے نہ صبیب عظیم ایک ہر ::تہا دلچسپ سرغ یج کردہ مذ تخب سے طرف کی مصنف اور دلائ ی جاتا کی یا خ یال یہ ہ.ت ہی گ ئی ب نائ ی ف لمہ ممنوعہ ایک م یں جس ت ہا احساس مق بول ایک ناول بالزیک - بے جرم ل کھا نے کبھ الزی ڈی اعزنی جو تہی گ ئی کی اف زائ ی حوصلہ سے طرف کی سزا ایک و خطے اس کہ ہے ہے یہ سبب کابہ زرگ ون ن سل خ ف یہ ل ی :ہے پڑھ تا ذیل مندرجہ ورژن اصلی کا اس م یں ف راد سی سی اور تہا م یں اک اؤنٹ کو آپ ل ئ ے کے جس راز کا کا مـیاب ی بڑی ایک .ہے نہ یں جرم کو ئی سے وجہ کی اس کہ عمل درآمد پر طریق قے سبہمنا یہ ہ ت یوں کہ ہے، گ یا پ ایا ذہ یں کہ بھی جو ہے جرم وہ ہے جات آپ ہ پنچایا ذ قصان آئ ین ہ لزک .ہے زیادہ بہ ہت سزا کی ی اس م یں صورت موجودہ ک ہ ہے ت ہی ـ فاق سراسر اور لو ہے یہ ہ (ت ہاگ یا کہ یا کے جماعت سیا سی نامزد کے ان صاف ت حریک پر طور م بدینہ ذریعہ ک ے 2016 ،2 نہ م بر درخواست مطابق ک ے اعلیٰ م یں ریا است کی سہ تان ایک پر طور م بدینہ سے طرف کی نی ازی خان احمد عمران سرب راہ ک ے پاکہ سہ تان شریف، نواز محمد میاں یہ عنی 1 نہ م بر دہ ندہ جواب کا اوقت .ب یں رہے ک ر م نعہ قدم دفہ ات ر سرک اری ک ے خاندان اپ نے ذریعہ کے کے اس اور اعظم، وزیر موجودہ.

Paragraph no 2: Page no: 16 Text of the Panama Case Decision in English
Mr. Bokhari then referred to various interviews given by respondent No. 1, his wife and three children on the issue of the four properties in London highlighting that in each such interview a different story had been narrated as to how the said properties had been acquired by the family. He pointed out that in his interview with Tim Sebastian on BBC's Hard Talk in November 1999 Mr. Hassan Nawaz Sharif (respondent No. 8) had stated that he was merely a student at that time with no income of his own. He had admitted that he was living in the relevant flats in London which were taken on "rent" and that the rent money came from Pakistan on a quarterly basis. Mr. Bokhari then referred to The Guardian newspaper of England dated April 10, 2000 wherein Mrs. Kulsoom Nawaz Sharif (wife of respondent No. 1) had been quoted as saying that the flats in London had been "bought" because the children were studying in London. Mr. Bokhari then pointed out that in her interview with Sana Bucha on Geo Television's Laikin on November 8, 2011 Mariam Safdar (Respondent No. 6) had categorically stated that she had no property of her own in Central London or any house in Pakistan or abroad. She had wondered as to from where her properties or of her brothers had been discovered by people. She had gone on to say that she lived with her father at his house. Mr. Bokhari also referred to an interview of respondent No. 7 namely Mr. Hussain Nawaz Sharif with Mr. Hamid Mir in Capital Talk on Geo News television on January 19, 2016 wherein respondent No. 7 had stated that the sale of the factory in Jeddah had fetched good money which had been "officially transferred" to England about eleven or twelve years ago and through that money he had acquired three properties there through "mortgage" for which payments were still being made.

تہ ین اور ب یوی اپ نی ،1 نہ م بر نہ م بر جواب ی م یں جواب ک ے خصو صیات چار م یں ل ندن نے بہ خاری بعد ک ے اس ایک م یں از ٹرویو ک ے طرح ہر ک ہ کہ ہا ہوئے کرتہ ے اشارہ سے حوالے کے ان ٹرویو و مختلف کو بہ چوں کی خاندان تہ ہاگ یاک یا صلحا ک و خصوص صیات کردہ ب یان طرح کس ہ ہے گ یاک یا ذکر کا کا ہانی مخت لف سے بہ سہ ڈ ین ٹ یم پر ڈ اک ہارڈ ک ے سی ب ی ب ی م یں نوم بر کے نوم بر ک ہ ہ ک ن د شاندہی نے ان ہوں . سے طرف وقت اس وہ کہ ہت تہاگ ہانے (8 نہ م بر دہ ندگی ان جواب) شریف نواز حسن نے ان ہوں م یں از ٹرویو و ک ے ان ساتہ کہ ک ے م تعلقہ م یں ل ندن وہ کہ تہاک یا اع تراف نے ان ہوں . تہ ہے رکہ تے نہ یں آمدنی ہی اپ نی صرف علم طالب پر مایہ یہ سہ ایک سے پاکہ سہ تان پر یسم کر رایہ م اور تہ ہے گ ئے ل ے پر "ک رایہ" جو ب یں رہے رہہ م یں ف لیٹ م س ز ک ہ کہ ہا ہوئے دی تے حوالہ ک ا اخ بار گ ارڈین ک ے ان گ لینڈ ک و 2000 اپ ریل 10 نے بہ خاری ت ہ ہے آئ ے کہ یوڈ کرتہ تھا "خریدا" ف لیٹ م یں ل ندن کہ ہ ہے ک ہانے (ب یوی کی 1 نہ م بر دہ ندگی ان جواب) شریف نواز مولوی 8 پر لایہ ک کن ک ے ویژزن ٹ یلی ج یو ک ہ ہ ک ن د شاندہی ک ی ب یات اس نے بہ ہواری .م یں ل ندن . تہ ہے رہے پڑھ بہ چے طور واضح نے (6 نہ م بر دہ ندگی ان جواب) صہ فدر مریم مام م یں از ٹرویو و ک ے ان ساتہ کہ ک ے بہ ہوک ک و 2011 نہ م بر، یا ہے نہ یں جائ یداد کو ئی کی ہر بہ ہی کہ سی م یں گ ہر بہ ہی ک سی لہ ن دن ک زیہر م یں اس ک مت تہاک یا ہا پر سے طرف کی لوگ وں کو ب ہائ یوں کی اس یا خصوص صیات کی اس ک مت ہا پ وچھا سے اس نے کہ .م لک ب یرون

نے بہ خاری ۔تھی رہ تی میں گھر تی میں گھر اپ نے ساتھ ہک کے ب باپ اپ نے وہ کہہ ل لگے کہ ہنے کے .ہے گ یاک یا دریافت ت
نے بہ تایوز جیو کو 2016، 19 جنوری ساتھ ہک کے میر حامد جناح کے شریف نواز حدسین مسئرید یعنی 7 نم بر جواب ی
کہہ بہ تایو انے 7 نم بر دہندگان جواب میں جس تھاک ہاب ہی آنڈ ٹروی و ایک میں ڈاک کک یہ ٹل پر روزن رویڈ رژن ڈ یلی
طور سرکاری" کو انڈ گلینڈ فۃ بل سال بہارسال بہارہواگ یارہ جسے ت ہال یاپ یسدنے جدہ میں فروخت کی فروخت کی یک ٹری
کہ ے حاصل خصوصیات تین ذریعے عمک کے "رہن" نے انہوں ذریعے عمک کے بہ یسے اس اور "گ یاک یاذ تقلم پر ر
.ہیں رہی جاک یک بہ ہی اب ہی ادائ یگیل نے ک ے جن ہ یں

Paragraph no 3: Page no: 26 Text of the Panama Case Decision in English

Referring to the speech made by respondent No. 1 in the National Assembly on May 16, 2016 Mr. Asif pointed out that according to respondent No. 1 Ittefaq Foundries was returned to the family in the year 1980, it became profitable in the year 1983 and in the year 1985 many more factories had been established by the family without disclosing the actual funds becoming available. According to the learned counsel no source of funds for setting up the factory in Dubai had been disclosed in that speech. He maintained that the factory in Dubai was statedly sold in the year 1980 for 33.37 million Dirhams and then the factory in Jeddah was statedly sold in June 2005 for 64 million Riyals (about 17 million US Dollars) but no money trail or banking transaction in that regard had been shown by respondent No. 1. He also highlighted that in that speech respondent No. 1 had completely suppressed any information about any investment by his family in real estate business in Qatar or acquisition of the four properties in London in the name of one of his sons. While referring to different speeches made by respondent No. 1 he pointed out that contradictory stands had been taken by the said respondent regarding the sources of funds and the routes through which such funds had been channeled for acquisition of the relevant properties and assets and such contradictions had raised serious doubts about *bona fide* of his explanations.

حوالہ کا تقریر گ یاب نایا سے طرف کی 1 نم بر دہندگان جواب میں ایا سمبلی نیشنل کو 2016 مئی، 16
1980 مطابق کے فاؤنڈری شنان ستڈیفک مطابق کے 1 نم بر دہندگان جواب کہہ ک ہاندے آصف آصف ہوئ ے دیے تے
ہونے دستیاب فنڈ اصل میں 1985 سال اور ۔بواف ائدہ میں 1983 سال یہ مگ یا، آواپ س پر اس کے خاندان میں
مطابق کے مشیر سیکرڈ ری ۔تھاگ یاک یا قائم کوف یک ٹریوں سے بہت ذریعے عمک کے خاندان بہ غیر کے
۔تھاگ یاک یا نہیں ظاہر میں ت قریر اس ذریعے عمک وئی کاف نہ ندل نئے کے کے کرنے قائم میں کٹریف میں ہ ئی
کہ یاف روخت میں 1980 سال نئے کے درہموں ملین 33.37 نے یک ٹری میں دبہ نئی کہ رک ہاب د قرار نے انہوں
(رڈال امریک کی ملین 17 ت قریب با) ری لز ملین 64 میں 2005 جون کہہ ک ہاندے یک ٹری کے جدہ کے پھر اور تھا
بہ ینک ک نگ یا تڈ ریول کی پ یسے کوئ ی میں اس لے یاک تھاگ یک نہیں یاک یا نہیں یا فروخت میں اس لے کے
روشنی بہ بھی پر ربات اس نے انہوں ۔تھاگ یا دک ہایا سے طرف کی 1 نم بر دہندگان جواب نہیں یاک تڈ رانذیکشن
کہ سی میں کاروبار کے اسٹیٹ ریل لگ ہری پ لواپ نے میں قطر نے دہندگان 1 نم بر نذم جواب میں ت قریر اس ہمڈالی
میں بارے کے حصول کے خصوصیات چار میں لندن یا پر طور مکمل میں بارے کے کاری سرمایہ ہمہ بھی
گئی کی سے طرف کی 1 نم بر دہندگان جواب ایک سے میں بہ یٹوں کے ان ۔ہیں دی نہیں معلومات کوئ ی
نے بہ ندہد جواب اس میں جواب کے اس کہ مہے کی ندشاندہی نے انہوں ہوئے کرتے خطاب سے ت قریروں مختلف
کے اثاثوں اور خصوصیات متعلقہ ذریعے عمک کے جس ہے لے یالے سے حوالے کے طرح کے راستوں اور سعت کی رقم
کے ے وضاحت کی اس ۔ہے گ یاک یامدتقل کوف نذڑ کے طرح اس لئے کے تضادات کے طرح اس اور حصول
ان جناب خان نے ندشاندہی کی کہ مہ v ۔ہیں اٹھائے شکایات سنجیدہ میں بارے کے فخر میں بارے بارے
درخواستوں کے ذریعے عمک کے جواب ی نذم بر نذم کے 1 کے خلاف دعویٰ کاگ یاہے جو دوبہ نئی میں یک ٹری کے
فروخت کی آمدنی پر 9 لاکھ امریک کی ڈالر کی آمدنی پر ڈیکس سے بہ چننے کے لئے؛ دیر سے پہ ینڈ ک نے
کے بارے میں

بر 1 کے جواب دلائ ل کے دوران دیہاؤ)؛ روپے کے ت حدفے کے بارے میں 000،000013 جواب دہندگان ان نم
دہندگان ان نم بر 6 اور روپے سے ہے. جواب ی نذم بر نذم بر 8 کو جواب دیہ نے والے ذریعے 91،954،044 نے
شرم نہیں یک یا اور اِن کشاف نہیں یک یا. اور جواب دہندگان ان نم بر 7 سے جواب دہندگان ان نم بر 1 کی طرف سے
طور پر نہیں علاج کیا گ یاہے. موصول ہونے والے ت حائف کے سلسلے میں دوسرے ذرائع سے آمدنی کی کے
ان کے مطابق اس الزامات نے آنڈ ین کے آرڈ یکل 36 (1) (اے) کے ق واعد ین اور لوگوں کو کو ایکٹ، 6791 کے
نمائندے کے سیکشن 99 (A1) (ڈی) 6791 کو واپ نی طرف م توجہ کرتا یا ل یکن موجودہ معاملات کے حقائق کہ کے
ہ نہیں ہے. انہوں نے بہ رقرار رک ھاکہ ہندقابل قرار دید نے اس ذکر میں احکامات کی لحاظ سے ان احکامات میں ذکر شدہ ناقابل کاری متعلق
کے لئے اہم عوامل "ڈی فالٹ" اور "رقم" ہیں اور یہ ہے ہ لے سے ہی نیشنل بہ ینک آفپاکستان اور 711 دیہگر
وی ویف ڈ یک سی ٹائ ل ملیم ڈ یٹ اور ایک اور (ی ای لڈی 4102 ای ایس سی) 382 کے معاملات میں واضح کیا گ یا
لم یٹڈ منیجر وی قائم اسمای نڈ کم پنی کے ذریعے عمک محمد عالم اور دوسرے (5102 ایس ہے)، میسرس سربراہی بہ ینک

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سی ایم آر 1431) اور زرعی ترقیاتی بینک آف پاکستان بنام ثناءاللہ اور دیگر (پی ایل ڈی 8891 ایس سی 76) کے ذریعہ ہے کہ کہ سی بھی مجرمانہ کہ کی موجودگی میں ادائیگی اور اس وجہ سے، کوئی ڈیفالٹ نہیں کیا جا سکتا ہے۔ ان کے مطابق کہ سی بھی ٹیکس کی وجہ سے کہ سی بھی عزم کہ نہیں بنایا گیا اور جواب دہندگان نمبر 1 کے خلاف کہ سی بھی ٹیکس کے اہلکار کی طرف سے کوئی تبھی تلاش نہیں کیا گیا. انہوں نے یہ بھی واضح کیا کہ جواب دہندہ نمبر 1 نہ ہی ڈائریکٹر اور نہ ئی میں فیکٹری کے کہ سی شریک کہ کار تھا ہے. مسٹر خان جمع کرانے کے لئے گئے تھے کہ نے تھے کہ سال 3002 میں ملکیت ٹیکس ایکٹ، یئوک فالخ کے 1 ربمن ہدنہد باوج تقو کے یسپاو یک نوناق سا ،اہت ایگ اید رک خوسنم وک 1963 کہ ارروائے جاری نہیں کی گئی تھی اور اس وجہ سے اس مرحلے میں کوئی افسر یا مشینری نہیں کے سی عہد کے اٹ تعین کرنے کے لئے دستیاب ہے، اس جواب دہندگان کہ کی طرف سے مرندے والے مرندے مسئلے کی بھی طرف سے وغیرہ. اس عدالت کے سامنے رکھی گئی ریکارڈ کے حوالے سے انہوں نے کہا کہ جواب دہندان تذمہ نمبر 6 اور 8 کے حق میں جواب دہندگان نمبر 1 کی طرف سے کئے گئے تحفے نے اپنے مال کی بیانا میں جواب دہندگان نمبر 1 کی طرف سے انکشاف کیا تھا اور اس طرح کی ادائیگی یوں کے ذریعہ چیک کہ کئے نے ہیں. جس ریکارڈ کو بھی ریکارڈ کہ گیا تھا. جواب دہندگان نمبر 1 کے حق میں جواب دہندگان واب دہندگان نمبر 7 کے تحفے کے حوالے سے اس کے جواب میں ان کی طرف سے پیش کیا گیا تھا کہ جہ نمبر 7 نے پاکستان میں قومی ٹیکس نمبر تھا اور وہ ایک غیر آبادی پاکستانی تھا اور اس وجہ سے، اس کی طرف سے تحفہ جات اپنے والد کے حق میں 6102 کے آئین کی درخواست نمبر 2

Paragraph no 4: Page no: 36 Text of the Panama Case Decision in English

Mr. Khan pointed out that through these petitions allegations have been leveled against respondent No. 1 regarding evasion of tax on the sale proceeds of the factory in Dubai worth about 9 million US Dollars; regarding late filing of

pressed during the arguments); regarding the gifts of Rs. 31,700,000 by respondent No. 1 to respondent No. 6 and of Rs. 19,459,440 by respondent No. 1 to respondent No. 8 being sham and not disclosed; and in respect of the gifts received by respondent No. 1 from respondent No. 7 not having been treated as income from other sources. According to him the said allegations attract the provisions of Article 63(1)(o) of the Constitution and section 99(1A)(t) of the Representation of the People Act, 1976 but in terms of the facts of the present case the disqualification mentioned in those provisions is not relevant. He maintained that the crucial factors for the said disqualification are "default" and "dues" and it has already been clarified in the cases of *National Bank of Pakistan and 117 others v. SAF textile Ltd. and another* (PLD 2014 SC 283), *Messrs Summit Bank Limited through Manager v. Qasim & Co. through Muhammad Alam and anothe*r (2015 SCMR 1341) and *Agricultural Development Bank of Pakistan v. Sanaullah and others* (PLD 1988 SC 67) that in the absence of any adjudication there cannot be any dues and, hence, no default can be alleged. According to him no determination had been made and no finding had been recorded by any tax authority against respondent No. 1 in respect of any tax due. He also clarified that respondent No. 1 was neither a Director nor a shareholder of the factory in Dubai. Mr. Khan went on to submit that the Wealth-Tax Act, 1963 was repealed in the year 2003, at the time of repeal of that law no proceeding was pending against respondent No. 1 and, therefore, at this stage no officer or machinery is available to determine any concealment, etc. by the said respondent rendering the issue dead. With reference to the record placed before this Court he pointed out that the gifts made by respondent No. 1 in favour of respondents No. 6 and 8 were actually disclosed by respondent No. 1 in his Wealth Statements and such payments had been made through cheques which had also been placed on the record. As regards the gifts made by respondent No. 7 in favour of respondent No. 1 it was submitted by him that respondent No. 7 had a National Tax Number in Pakistan and he was a non-resident Pakistani and, therefore, gifts made by him in favour of his father

Constitution Petition No. 29 of 2016,

ب خان نے نشاندہی کی کہ ان درخواستوں کے ذریعہ جواب دہ نمبر 1 کے خلاف دعوی کہ گیا ہے جانا جو دوب ئی میں فیکٹری کے فروخت کی آمدنی پر 9 لاکھ امریہ کی ڈالر کی آمدنی پر ٹیکس سے بچنے کے لئے؛ دیر سے بھیندکنے کے بارے میں

باوج کے 1 ربمن ناگدنہمد باوج 000،000 ڈالائ ل کہ کے دوران دیہاؤ)؛ روپے کے کے تحفے کے بارے میں 013 دہندگان نمبر 6 اور روپے ہے سے. جواب دہی نمبر 8 کو نمبر دیہ نے والے نمبر 1 کے ذریعہ 91،954،044 نے شرم نہیں کیا اور انکشاف نہیں کیا گیا. اور جواب دہندگان نمبر 7 سے جواب دہندگان نمبر 1 کی طرف سے دوسرے ذرائع سے آمدنی کے طور پر ر نہیں علاج کیا گیا ہے. موصول ہونے والے تحائف کے سلسلے میں

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ان کے مطابق اس الزامات نے اس آئین کے آرٹیکل 36 (1) (اے) کے قوانین اور لوگوں کو اور قائد کو اے کٹ، 6791 کے نمائندے کے سیکشن 99 (A1) (ڈی) 6791 کو اور اپنی طرف متوجہ کیا لیکن یکن موجودہ معاملات کے حقائق کے کر شدہ نااہل کاری متعلق ہیں ہے۔ انہوں نے بہ رقرار رک قرار رک ہا کہ نااہل قرار دی نے لحاظ سے ان احکامات میں ذ کے لئے اہم عوامل "ٹی فالٹ" اور "رقم" ہیں اور یہ مہم پہلے سے ہی نیشنل بینک آف پاکستان اور 711 دی گر وی وی فی ٹی یکس ٹائل میٹڈ اور ایک اور (پی ای ایل ڈی 4102 ایس سی 382) کے معاملات میں واضح کیا گ یا ہے، میسرس سربراہی بینک میٹڈ منیجر وی قا سم ای نڈک منی کے پنی کے ذریع عم محمد عالم اور دو سرے (5102 ایس سی ایم آر 1431) اور زرعی ترق یات ی بینک آف پاکستان ثناء اللہ اور دی گر (پی ای ایل ڈی 8891 ایس سی 76) ایک ذی ہن ٹ لاف یڈ یٹوک ،کے ذریع عم ہے،کہ سی بہ سی بھی مجرمانہ ہک ی موجودگ ی می ادائ یگی اور اس وجہ سے جاسک تا ہے۔ ان کے مطابق کہ سی بہ سی بھی ٹ یکس کی وجہ سے کہ سی بھی عزم کو نہ یں بنایا گ یا اور جواب دہ ندگان نمبر 1 کے خلاف کہ سی بھی ٹ یکس کے اہلکار کی طرف سے کوئ ی بھی تلاش نہ یں کیا گ یا. دہ ئی می فی یک ٹری کے کہ سی انہوں نے یہ بھی واضح کیا ہ کہ یہ مہم دہ ندہ نمبر 1 نہ ہی ڈائر یک ٹر اور شری ک کار تا ہے. مسٹر خان جمع کہ رانے کے لئ ے ئے گئ ے کہ سال 3002 می ں ملکیت ٹ یکس اے کٹ، ییئوک فالخ ے کہ 1 ربمن ہدنہد باوج تقو ے کہ یسپاو یک نوناق سا ،اہت ایگ اید رک خوسنم وک 1963 یا امش ینری نہ یں کہ سی کہ ارروائ ی جاری نہ یں کی گ ئی تھی اور اس وجہ سے اس مرحلے می ں کوئ ی اف سر بھی عہد کا تا عین کہ رزنے کے لئ ے دست دیاب ہے، اس جواب دہ ندگان کی طرف سے مرزے والے مسدلے کی طرف سے وغیرہ. اس عدالت کے سامنے رک ہی گئ ئی ریو کارڈ کے حوالے سے انہوں نے کہ ہا کہ جواب دہ ندگان ف ے نے مال کی بد یانات نمبر 6 اور 8 کے حق می ں جواب دہ ندگان نمبر 1 کی طرف سے کی گئ ئے تج می ں جواب دہ ندگان نمبر 1 کی طرف سے اس کشاف کی یا تا اور اس طرح کی ادائ یگی یوں کے ذریع ے چ یک کے ئے گئ ئے ہ یں. جس ریو کارڈ کو ب ہی ریو کارڈ کیا گیا یا تا ہا. جواب دہ ندگان کے حق می ں جواب دہ ندگان سے پ یش کی یا تا ہا کہ جواب دہ ندگان نمبر 7 کے تد ح فے کے حوالے سے اس کے جواب می ں ان کی طرف نمبر 7 نے پاکستان می ں قومی ٹ یکس نمبر برتا ہا اور وہ ایک غ یر آبادی تا کستان یتا سی تا ہا اور اس وجہ سے، اس کی طرف سے تد ح فہ اپ نے والد کے حق می ں 6102 کے آئ ین کی ی درخواست نمبر 2

Paragraph no 5: Page no: 46 Text of the Panama Case Decision in English

Mr. Hamid then referred to Reference No. 5 of 2000 filed by the National Accountability Bureau before an Accountability Court

against respondents No. 1 and 10 and some others with allegations of money laundering, etc. to the tune of Rs. 1242.732 million (over Rs. 1.2 billion) and in that Reference reliance had also been placed upon a judicial confession made by respondent No. 10 before a Magistrate First Class, Lahore on April 25, 2000. He pointed out that initially respondent No. 10 was an accused person in the said Reference but on the basis of his judicial confession the said respondent was granted pardon by the Chairman, National Accountability Bureau and was not treated as an accused person in the final Reference wherein he had been cited as a prosecution witness. It was alleged in that Reference that respondent No. 10 was instrumental in laundering of 14.886 million US Dollars upon the instructions and for the benefit of respondent No. 1 by opening fake foreign currency accounts in different banks in the names of others. He pointed out that Writ Petition No. 2617 of 2011 filed before the Lahore High Court, Lahore in connection with that Reference was allowed by a learned Division Bench of the said Court on December 03, 2012 and the said Reference was quashed through a unanimous judgment but the learned Judges disagreed with each other over permissibility of reinvestigation of the matter whereupon the matter was referred to a learned Referee Judge who held on March 11, 2014 that reinvestigation of the case was not permissible. Even that judgment of the Lahore High Court, Lahore was not challenged by the National Accountability Bureau or the State before this Court and incidentally respondent No. 1 was again the Prime Minister of Pakistan at that time. He also submitted that a Writ Petition challenging respondent No. 10's election to the Senate on account of making of the above mentioned confessional statement by him was dismissed *in limine* by the Islamabad High Court, Islamabad because the writ-petitioner had not appended a copy of the confessional statement with the Writ Petition filed by him. He went on to submit that the allegations leveled against respondent No. 10 were over twenty-five years old and such allegations pertained to the year 1992 when the said respondent did not hold any public office. He further submitted that in the Challans quashed in the year 1997.

اس کے بعد مسٹر حمید نے احتساب عدالت کے سامنے نیشنل احتساب بیورو کی طرف سے دائر شدہ 0002 کا حوالہ نمبر 5 سے حوالہ دیا

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م بر ن م بر 1 اور ک چ ھ د و سر ے ک ے خلاف ب ی س ک م انے ک ے الزامات ک ے ساتھ ھے، وغ ی ر ہ جواب د ہ ندگ ان ن ک ے روپ م یں. 237.2421 م ل ی ن (اس سے ز ی اد ہ 2.1 ب ل ی ن روپ ے) اور اس حوال م م یں ان ح صار م یں 52 ای ر ی ل، 0002 ے ک و 52 ای ر ی ل 0002 ک و لاہور ک ے م جدد س ٹ سٹ ف ر س ٹ ک لاس سے ب ہ ل ے جواب ی ن م بر ن م بر 01 ک ی طرف س ب ن ای ا گ یا ای ک ع دال ت ی اع ت راف ب ر د ی ھی اس ک ا حوال م دی ا گ یا. ان ہوں ن ے ک ہ اک ہ ای ے ت دائ ی طور پ ر جواب ی ر ن م بر ن م بر 01 اس حوال م م یں ای ک م ق ت ول شخص ت ھال ے ل ی کن اس ک ے ع دال ت ی اع ت راف ک ے م طاب ق ک ہ ب ا گ یا ت ھا اور ح د ت می حوال م م یں ک ہ جواب د ہ ندگ ان ن ے ق ومی اح ت ساب ب ی ورو ک ے چ ی ئ رم ی ن ک ی طرف سے م عاف ی دی ت ھی ای ک م جرم شخص ک ے طور پ ر ع لاج ن ہ یں ک ی ا ع لاج ن ہ یں ک ی ا گ یا ت ھا جہاں و ہ ای ک پ ر ا س ی ک ی وشن گ واہ ک ے طور پ ر حوال م دی ا گ یا ت ھا. اس حوال م م یں اس ک ا حوال م دی ا گ یا ت ھاک ہ جواب د ہ ندگ ان ن م بر ن م بر 01 ب ب دائ ی ت وں پ ر 688.41 م ل ی ن م یں مخ ت لف ب ی ن دکوں م یں ج ع لی غ ی ر م ل کی ک رن سی ام ری کی ڈالر ک ی لاؤ ن ڈن گ ک رن ے اور د و سر ے ک ے ن ام وں اک اؤ ن ٹس ک و ک ھول ن ے ک ے ل ئ ے جواب د ہ ندگ ان ن م بر 1 ک ے ف ائ د ے ک ے ل ئ ے ام ک ردار اد ا ک ی ا گ یا ت ھا. ان ہوں ن ے ن شاد ہ ی ک ی ک ہ لاہور م یں ہائ ی ک ورٹ لاہور سے ق بل 1102 ک ے ت حری ر ی ی بل ک ن م بر ن م بر 7162 ن ے درج حوال م ک ے ت حت 30 د سم بر، 2102 ک و ب ت ای ا ک ہ ع دال ت ن ے س ی ک رڈ ر ی ک ی ب اے ک ہ اس حوال م ک ے م طاب ق اس ڈوی ژن ب ن چ ک ی طرف سے اجازت دی ت ھی اور اس حوال ے سے ای ک م ت ف ق ہ ت ف ق ہ ی ص ل م ل ی ک ن س ی ک ھے ج ی ز ن ے اس م عام ل ے ک ے ان ع قاد ک ے ج ائ ز ے ک ے ل ئ ے ای ک د و سر ے سے اخ ت لاف ک ی ا ت ھا جہاں اس م عام ل ے ک و ای ک ا گ یا ت ھا جو 11 مارچ، 4102 ک و م ن ع قد ک ی گ ئ ی ت ھی ک ہ اس م عام ل ے س ی ک رڈ ر ی ر ی فرڈ ج ج ک ے حوال ے ک ی ک ا ان ع قاد ج ائ ز ن ہ یں ت ھا. لاہور ہائ ی ک ورٹ ک ے اس ف ی ص ل ے پ ر د ی ھی اس ف ی ص ل ے ک ق بل ن ذ ی شن ل اح ت ساب ب ی ورو ی ا ر ی ا ست ک ی طرف سے چ ی ل ن ج ن ہ یں ک ی گ ئ ی ت ھی اور اس وق ت جواب ی جواب د ہ ندگ ان ن م بر ر اع ظم ت ھا. ان ہوں ن ے ی ہ ب ھی ی ش ک ی اب ے ک ہ اس ک ی طرف سے م ندرج م ب الا ی زو اک ی ن اتس کاب ت ق و سا 1 1 ب ی ان ک رد ہ اق رار ک ی ب ی ن ائ ر ر س ن ڈی ٹ ک و ای ک جواب ی درخواست دی ن ے وال ے ن م بر ن م بر 01 ک ا ان ت خاب ی ح ل ق م اسلام آب اد ہائ ی ک ورٹ، اسلام آب اد ک ی طرف سے م حدود ک ر دی ا گ یا ت ھاک ہ ی ون ک م اس ک ی ت حری ر ی درخواست دی ن ے ے ای ک ک ای ی ن د ی ں ل ی ا ت ھا. اس ک ی طرف سے دائ ر ہ ت حری ر ی درخواست ک ے ساتھ ہاع ت راف ب ی ان. و ہ وال ے ن ج م ع ک رانے ک ے ل ے ن ے گ ئ ے ت ھے ک ہ جواب د ہ ندگ ان ن م بر 01 ک ے خلاف درج ک رد ہ الزامات پ ی چ یس سال سے وئ ی ع وامی ز ائ د د ت ھے اور اس طرح ک ے الزامات سال 2991 سے م ت ع ل ق ت ھے جب ک ہ ب ا گ یا ک ہ جواب د ہ ندگ ان ن ذ ے د ف ت ر ن ذ ہ یں ل ی ا ت ھا. ان ہوں ن ے م زی د ک ہاک ہ م چال ئ ن ز م یں سال 7991 م یں ج ھ گ ڑ ے ہوئ ے.