IN THE HIGH COURT OF SINDH CIRCUIT COURT LARKANA

Criminal Acquittal Appeal No. S-05 of 2024

Before;
Mr. Justice Ali Haider 'Ada'.

Appellant	:	Zameer Hussain Bhutto, *through* Mr. Sarfraz Ali M. Abbasi, Advocate.
Respondents	:	Muhammad Aslam and Muhammad Ali, *through* Mr. Zahid Hussain Chandio, Advocate
The State	:	Through Mr. Nazir Ahmed Bangwar, Deputy Prosecutor General Sindh.
Date of Hearing	:	10.08.2026
Date of Judgment	:	10.08.2026.

J U D G M E N T

Ali Haider 'Ada' J.- Through this Criminal Acquittal Appeal, the appellant/complainant has assailed the judgment dated 23.11.2023, passed by the learned Special Judge, Anti-Corruption (Provincial), Larkana, in Special Case No.69 of 2019, arising out of Crime No.30 of 2019, for offences punishable under section 467, 468, 471, 34 PPC, read with section 5(2) Anti-corruption Act1947, registered at Police Station ACE, Qamber-Shahdadkot, whereby respondents No.1 and 2/accused were acquitted.

2. The prosecution case, in brief, is that the complainant, Zameer Hussain, lodged a FIR alleging that an area measuring 16 acres out of un-assessed Survey No.399, Deh Arzi Bhutto, had been granted to one Muhammad Hassan during the years 1992-1993 on Harap conditions and Entry No.108 was accordingly made in his favour by the Tapedar. Subsequently, Survey No.399 was measured, and new Survey Nos.666, 667, 668 and 669 were created, comprising an aggregate area of

15-06 acres. It was alleged that Entry No.211 dated 13.11.1996 was thereafter maintained by the Tapedar showing an area of 20-16 acres instead of 15-06 acres. Muhammad Hassan subsequently sold an area measuring 13 acres through a registered sale deed in favour of accused Muhammad Ali, whereafter Entry No.228 dated 02.05.1997 was maintained. The land was subsequently mortgaged. According to the prosecution, the aforesaid acts amounted to manipulation and falsification of the revenue record and constituted the alleged offence.

3. After usual investigation, the Circle Officer submitted the challan before the learned trial Court. The learned trial Court took cognizance, framed charge against the accused, to which they pleaded not guilty and claimed trial. The prosecution examined its witnesses, including officials of the revenue department. Upon completion of the prosecution evidence, the statements of the accused were recorded under Section 342, Cr.P.C, wherein they denied the allegations, professed their innocence and prayed for acquittal. After hearing the parties and assessing the evidence, the learned trial Court acquitted respondents No.1 and 2.

4. Learned counsel for the appellant/complainant contended that the impugned judgment has been passed without proper appreciation of the prosecution evidence. According to him, the revenue record had been manipulated by showing an excess area of Government land and subsequent transactions were effected on the basis of such manipulated entries. He further submitted that the Deputy Commissioner, Larkana, had cancelled the relevant entries, but the learned trial Court failed to appreciate this material aspect of the case. He therefore prayed that the impugned

judgment be set aside and respondents No.1 and 2 be convicted in accordance with law.

5. Conversely, learned counsel for the respondents /accused supported the impugned judgment and contended that the prosecution had failed to establish any act of forgery or manipulation on the part of the respondents. He submitted that the respondents relied upon registered documents and that the revenue authorities could not, in the absence of a competent declaratory decree, disturb the legal effect of registered instruments. He further referred to Section 53 of the West Pakistan Land Revenue Act, 1967, and argued that the prosecution had neither established the alleged manipulation nor produced the complete relevant revenue record. He maintained that the learned trial Court had rightly extended the benefit of doubt to the accused.

6. Learned Deputy Prosecutor General also supported the impugned judgment and submitted that material contradictions and deficiencies had emerged from the evidence of the prosecution witnesses. According to him, the prosecution evidence was neither confidence-inspiring nor sufficient to sustain a conviction. He therefore prayed for dismissal of the acquittal appeal.

7. Heard the learned counsel for the parties and perused the record.

8. The principal allegation against the respondents is that the revenue record was manipulated by showing an area in excess of the land allegedly available under the original grant and that subsequent transactions were carried out on the basis of such entries. However, upon careful examination of the evidence, the prosecution has failed to establish this allegation through reliable and confidence-inspiring evidence.

PW-1 Zameer Hussain, the complainant, made material admissions during his cross-examination. He admitted that the accused persons belonging to the revenue hierarchy had not received any bribe or illegal gratification for extending any favour to the other side. He further admitted that he had not produced the relevant revenue record pertaining to the disputed survey number. Significantly, he also admitted that he had not nominated accused Muhammad Aslam (respondent No.1) in his statement. He further stated that accused Muhammad Ali was not an employee of the revenue department but was serving in the police department. Thus, the prosecution failed to establish any connecting link between the alleged manipulation of the revenue record and the respondents.

9. The evidence of PW Khalid Hussain also does not advance the prosecution case. He admitted that he had not disclosed the name of accused Muhammad Aslam before the Circle Officer in his statement. He further admitted that no civil suit had been instituted for cancellation of the relevant entries in favour of the accused persons. Such admissions assume significance in the circumstances of the present case, particularly when the prosecution alleges manipulation of entries forming the basis of subsequent transactions.

10. Likewise, PW Tayyab Hussain admitted that the registered sale deed executed in favour of accused No.2 was a genuine document and had been executed in accordance with law. This admission substantially weakens the allegation that the subsequent transaction was founded upon a forged or fabricated instrument.

11. The prosecution also examined Azizullah, Supervising Tapedar, who stated in his examination-in-chief that the

disputed land had been granted by the Government in favour of Muhammad Hassan and that the relevant grant was correct. His evidence, therefore, does not support the allegation that the original grant itself was forged or fabricated.

12. Another material deficiency in the prosecution case is the non-production of the relevant revenue record, particularly the record pertaining to Entry No.130, which was relied upon by the prosecution to establish the alleged manipulation. In the absence of the primary revenue record, the allegation of deliberate alteration or excess measurement could not safely be established through oral assertions alone. The contradictions, omissions and deficiencies appearing in the evidence, therefore, create reasonable doubt regarding the prosecution version.

13. Section 53 of the West Pakistan Land Revenue Act, 1967, also assumes relevance in the circumstances of the case. The statutory scheme relating to correction or cancellation of entries in the revenue record has to be considered in its proper legal context. In the present case, admittedly, no civil proceedings were instituted for declaration or cancellation of the relevant entries or registered documents. The order attributed to the Deputy Commissioner, Larkana, was also passed in the context of verification of the report of the Survey Superintendent and appears to have been interlocutory in nature. More importantly, the officer concerned with the preparation or verification of such report was not examined before the learned trial Court to establish the factual basis of the said order.

14. It is, therefore, apparent that the prosecution failed to bring on record cogent and confidence-inspiring evidence

establishing that the respondents had deliberately manipulated or forged the revenue record, or that they had participated in any conspiracy or illegal transaction in furtherance of such alleged manipulation. The prosecution case is further weakened by material omissions, contradictions, non-production of the relevant revenue record and the admissions made by its own witnesses.

15. It is a settled principle of criminal jurisprudence that the prosecution is required to prove its case beyond reasonable doubt and that the accused is entitled to the benefit of every reasonable doubt arising from the evidence. The rule is not dependent upon the number of doubts; even a single circumstance creating reasonable doubt in the prosecution case is sufficient to entitle the accused to acquittal. Reliance in this regard may be placed upon **Iftikhar Ahmed alias Papu v. The State (2026 SCMR 1010).**

16. The impugned judgment, when examined in the light of the evidence available on record, does not appear to suffer from any illegality, perversity, misreading or non-reading of material evidence warranting interference by this Court. The learned trial Court considered the material available before it and, upon finding that the prosecution had failed to prove its case beyond reasonable doubt, extended the benefit of doubt to the accused. Such conclusion is a plausible view of the evidence and, therefore, calls for no interference.

17. It is equally well settled that an appeal against acquittal stands on a different footing from an appeal against conviction. An order of acquittal carries with it a double presumption of innocence in favour of the accused. The scope of interference in an acquittal appeal is narrow and limited. Interference is justified only where the impugned

judgment is shown to be perverse, arbitrary, based upon gross misreading or non-reading of evidence, or otherwise suffers from a serious illegality or miscarriage of justice. Guidance in this regard may be drawn from **Sardaran Bibi v. The State (2024 SCMR 1116).**

18. In the present case, no such exceptional circumstance has been demonstrated by learned counsel for the appellant. Rather, the material available on record supports the conclusion reached by the learned trial Court that the prosecution failed to establish the charge against respondents No.1 and 2 beyond reasonable doubt. The acquittal, therefore, cannot be converted into a conviction merely based on suspicion or conjecture.

19. For the foregoing reasons, this Criminal Acquittal Appeal is found to be devoid of merit and is accordingly dismissed. Consequently, the judgment dated 23.11.2023, passed by the learned Special Judge, Anti-Corruption (Provincial), Larkana, in Special Case No.69 of 2019, whereby respondents No.1 and 2 were acquitted, is maintained.

J U D G E