

IN THE HIGH COURT OF SINDH AT KARACHI

Before: Mr. Salahuddin Panhwar, J
& Mr. Zulfiqar Ahmad Khan, J

=====

Cr. Accountability Appeal No. 33 of 2001

[Abdul Sattar Dero S/o Ghulam Haider v/s. the State]

Cr. Revision Application No. 95 of 2001

[Mrs. Zahid Sattar W/o Abdul Sattar Dero v/s. the State]

Cr. Revision Application No. 96 of 2001

[Tufail Ahmed Chandio S/o Muhammad Azam Chandio v/s. the State]

Cr. Revision Application No. 97 of 2001

[Mst. Tehmina W/o Tufail Ahmed Chandio v/s. the State]

Cr. Revision Application No. 98 of 2001

[Roshan Ali Dero S/o Ghulam Haider Dero v/s. the State]

Cr. Revision Application No. 99 of 2001

[Hakim Khatoon W/o Ghulam Haider Dero v/s. the State]

Cr. Revision Application No. 100 of 2001

[Fawad Dero S/o Abdul Sattar Dero v/s. the State]

Cr. Revision Application No. 101 of 2001

[Mrs. Fozia Anwar W/o Anwar Abban v/s. the State]

Cr. Revision Application No. 102 of 2001

[Fahad Dero S/o Abdul Sattar Dero v/s. the State]

Cr. Revision Application No. 103 of 2001

[Ashraf Ali S/o Ghulam Haider Dero v/s. the State]

Cr. Revision Application No. 104 of 2001

[Muhammad Akram S/o Muhammad Salim v/s. the State]

Cr. Revision Application No. 105 of 2001

[Abdul Hameed Dero S/o Ghulam Haider Dero v/s. the State]

Date of hearing : 27.11.2017

Appellant in Cr.Acc. Appeal : Through Mr. Shahab Sarki, Advocate
33/2001

Appellants in Cr. Revision : Through Mr. Abid S. Zuberi, Advocate
Applications No. 95 to
105/2001

State : Through Mr. Munsif Jan, Special Prosecutor,
NAB

JUDGMENT

Zulfiqar Ahmad Khan, J:- I have had the honour of going through the judgment of my learned brother Mr. Justice Salahuddin Panhwar detailing reasons which led him to reach to the conclusion of setting aside the impugned judgment. However with due respect, I do not find myself in accord thereto. For the reasons detailed hereunder, I choose to dismiss the instant appeal and revisions:-

2. As the facts giving rise to the instant litigation have been given in detail by my learned brother Judge therefore I have chosen not to repeat the same. However little history of the instant case could be useful to fully understand the reasons of my departure.

a. On the allegations that the Appellant had accumulated huge properties in his own name, in the name of his wife, children and relatives disproportionate to his known sources of income, FIA started inquiry against the Appellant in 1998, at which time he was posted as Director General (Operations) in BPS-20 in Port Qasim Authority.

b. Port Qasim Authority vide its letter dated 03.01.2000 provided background of the Appellant (Page-855), who was initially appointed as Assistant Executive Engineer in BPS-17 in the year 1975, promoted as XEN (BPS-18) in 1977, posted on deputation as Project Director, Gwadar Fish Herbal in the year 1985; where he was promoted to BPS-20. He was then posted in PQA by the Federal Government on deputation as Member (PND) M-III in 1989. Beside this accumulated assets' case, a NAB Reference bearing No.(764)/2000 was also filed against the Appellant, which

Reference was initiated on the basis of FIR No. 02/1998 alleging that the Appellant in collusion with another individual manipulated the award of a contract to perform Channel Maintenance Dredging of 2.5 Million cubic meter to a company called Balochistan Construction having no experience in dredging. It was alleged that the contract was awarded at highly exaggerated rates coupled with the allegation that no dredging was carried out and the money was grossly misappropriated. There were also allegations that the dredger was imported into Pakistan without the payment of taxes.

c. In the accumulated assets' case, proceedings were initiated before the Accountability Court No. IV under Court Reference No. 15 of 2000 on the ground that between 1994-1999, the Appellant had accumulated assets worth Rs.204.830 Million in his name, and in the name of his dependents and relations by way of *Benami* transactions. Details of the properties were given in the said Reference, which will be reproduced in the later part of this judgment.

d. After the promulgation of National Reconciliation Ordinance, 2007 ("NRO") amendments were effected in the shape of Section 33-F in the National Accountability Ordinance, 1999 ("NAO"). Taking benefit of the same, CMA No. 2108/2008 was moved in the instant Appeal where a prayer was made that the benefit of Section 33-F as made available to other individuals, in particular Mr.Usman Farooqui, should also be extended to the Appellant. This Court vide order dated 30.05.2008 after hearing the parties and considering the impact of amendment brought forward through Section 33-F,

passed on benefit of NRO to the Appellant and vide order dated 30.05.2008 proceedings pending as an outcome of Reference No.15/2000 stood terminated. Consequently, conviction granted to the Appellant by the Accountability Court was set aside, as well as, at the same time as a corollary connected Revision Applications filed by the beneficiaries/claimants were allowed and the properties were released from confiscation.

e. Vide order dated 16.10.2008 sureties were returned to the Appellant, who was admitted on bail by the order of Hon'ble Supreme Court of Pakistan dated 10.01.2003.

f. MA No. 80/2010 being application for the revival of the Appellant's earlier terminated case was made by the NAB authorities, where Court was informed that the Hon'ble Supreme Court in Constitutional Petition Nos. 76 to 80 of 2007 and 59 of 2009, as well as, in Civil Appeal No. 1094 of 2009, where *vires* of NRO were challenged, was pleased to declare the later as *ultra vires* of the Constitution, void *ab initio* and of no legal effect. The application was heard, on which an order dated 12.01.2000 was passed by this Court. Operating part of the said order is reproduced in the following:-

“Pursuant to the order of Hon'ble Supreme Court of Pakistan the order of acquittal of the appellant and discharge of surety and return of surety documents is held to be of no legal effect and this Criminal Accountability Appeal stands revived, which will be heard and decided in accordance with law. As a result of revival of this appeal, the appellant is required to furnish surety in terms of order of Hon'ble Supreme Court by which the sentence of appellant was suspended. The appellant is directed to furnish fresh surety with the Nazir of this Court and also to appear in Court on next date. Office is directed to fix this appeal for hearing in due course and according to Roster. Listed applications are also stand disposed off.”

g. Resultantly, the instant appeal/revisions stood revived and the Appellant was required to furnish fresh surety in the terms of the order of the Hon'ble Supreme Court by which the sentence of the Appellant was suspended.

h. Records also reflect that the Appellant was also named in NAB Reference No. 45/2000 based on FIR No. 02/1998. The said FIR was lodged by a contractor named Mr. Abdul Sattar Mandokhail alleging that the Appellant demanded illegal gratification of Rs.1,500,000/- from the said contractor for awarding him a contract of Bulk Water Supply in Port Qasim Authority. Court has been informed that the Appellant has been acquitted in that Reference.

3. Thrust of the arguments of the learned counsel for the Appellant/Applicants was that the prosecution failed to prove the charge against the Appellant blindly submitted the Reference, wherein properties of others who though were related to the Appellant but were completely independent individuals were wrongly included/attached, which inclusion, per counsel was purely *malafide* on the part of the investigating agency as no opportunity was given to the Applicants in Revision Applications to put forward their case. It is vehemently argued that the onus to prove that the properties factually belonged to the Appellant rested solely on the shoulders of the prosecution, which the latter failed to discharge. In support of his contentions the learned counsel made reference to cases reported as PLD 2011 SC 114, 2002 PLD SC 408, PLD 2001 Karachi 256, 2014 SCMR 985, 2016 YLR 75, 2016 PCrLJ 1343, 2015

CLC 696, 2010 SCMR 713, 2009 SCMR 124 PLD 2004 Lahore 155, 2016 PCrLJ 300 and 2009 SCMR 790.

4. On the other hand, learned Special Prosecutor NAB supported the impugned judgment holding that the same is reasonable, just and in accordance with the law.
5. Heard the parties and reviewed the record. Since the matter pertains to a mega-scandal involving huge sum of public exchequer, I have taken the trouble of reproducing and re-appreciating the evidence, wherefrom it could be seen that:
 - (i) PW-1 Taj Muhammad, Mukhtiarkar Tando Allahyar deposed that he collected the information on the properties of Abdul Sattar Dero and his family members (Ex.6/3) through concerned Tapedar. He produced an Extract of Form VII Register in respect of agriculture land situated in Deh Gaiki Tappu Additional Nasarpur in the name of Mst. Hakim Khatoon w/o Haji Ghulam Haider (Ex.6/6). He produced Extract of Form VII in respect of agriculture land measuring 52 acres 22 ghuntas registered in the name of Roshan Ali s/o Haji Ghulam Haider (Ex.6/7). He produced the Extract of Form VII in respect of agriculture land measuring 51 acres 8 ghuntas situated in Deh Gaiki in the name of Tufail Ahmed s/o Muhammad Azam Chandio at Ex.6/8. He produced Extract of form VII in respect of agriculture land measuring 97 acres 23 ghuntas situated in Deh Gaiki entered in the names of Fawad and Fahad Sattar at Ex.6/9. He produced Extract Form VII in respect of agriculture land measuring 126 acres in Deh Gaiki entered in the name of Mst. Zahida w/o Abdul Sattar Dero at Ex.6/10. He produced an Extract of Form VII in

respect of agriculture land measuring 116 acres situated in Deh Gaiki in the name of Mst. Tehmina w/o Tufail Ahmed Chandio at Ex.6/11. He produced an Extract of Form VII in respect of agriculture land measuring 98 acres situated in Deh Gaiki in the name of Abdul Hameed s/o Haji Ghulam Haider Dero at Ex.6/12. He produced Extract of Form VII in respect of agriculture land measuring 92 acres 7 ghuntas in the name of Mrs. Fouzia Anwar w/o Muhammad Anwar at Ex.6/13. He produced an Extract of Form VII in respect of agriculture land measuring 95 acres one ghunta situated in Deh Gaiki in the name of Fouzia Anwar w/o Muhammad Anwar at Ex.6/14. He produced Extract of Form VII-B in respect of agriculture land situation in Deh Visarki measuring 175 acres one ghunta in the name of Mst. Hakim Khatoon w/o Ghulam Haider Dero Ex.6/15. He produced an Extract of Form VII-B in respect of agriculture land measuring 57 acres 10 ghuntas situated in Deh Visarki entered in the name of Roshan Ali s/o Ghulam Haider at Ex.6/16. He produced Extract of VII-B in respect of agriculture land measuring 24 acres 34 ghuntas situated in Deh Visarki in the name of Tufail Ahmed s/o Muhammad Azam at Ex.6/17. He produced Extract of Form VII-B in respect of agriculture land situated in Deh Visarki measuring 85 acres 14 ghuntas entered in the name of Fahad Sattar s/o Abdul Sattar Dero at Ex.6/18. He produced Extract of Form VII-B in respect of agriculture land measuring 10 acres 20 ghuntas situated in Deh Tando Allahyar entered in the name of Mst. Fouzia Anwar w/o Muhammad Anwar at Ex.6/19. He produced an Extract of Form VII-B in respect of plot of land situated in Deh Tando Allahyar on which a building is constructed measuring 2800

sq. feet entered in the name of Abdul Hameed s/o Ghulam Haider at Ex.6/20. He produced a copy of Extract of City Survey No.82/A-9 Ward-A in respect of residential building measuring 203-3 sq. yards in the name of Abdul Hameed s/o Ghulam Haider at Ex.6/21. His statement was recorded by Assistant Director, FIA.

- (ii) In his cross examination he stated that out of the agricultural land measuring 98.7 acres mentioned at Ex.6/12 Abdul Hameed sold out some land on 3.4.1996. He admitted that the land in the name of Fawwad as shown in Ex.6/4 & Ex.6/18 was acquired by gift.
- (iii) PW-2 Munir Hussain deposed that he is running business of sale of weighing scales and weigh bridges. In October, 1997 Abdul Hameed Dero approached for purchase of computerized weigh bridge having capacity of 70 tons. The quotation was accepted on 16.10.1997 and a purchase order was issued in the name of D-International and a cash amount of Rs. 100,000/- was paid. A weigh bridge was installed with electronic system at D-International situated at Tando Allahyar. He produced delivery challan dated 15.2.1998 at Ex.7/2. The total cost of said weight bridge including the cost of installation was Rs.4,60,000/-.
- (iv) PW-3 Anwar Ali, a city surveyor Tando Allahyar deposed that in the month of February, 2000 Assistant Mukhtiarkar Nazeer Ahmed directed him to collect the information regarding the properties of Abdul Sattar Dero and his family members in his city survey limits. He collected information and came to know that there was a bungalow of Abdul Sattar Dero at Tando Adam Road. He then visited the said place and came to know that it was a property

entered as City Survey No.82/A/9 Ward-A measuring 203.3 sq. yards in the name of Abdul Hameed s/o Ghulam Haider.

- (v) PW-4 Executive Engineer Pak PWD Hyderabad Sureshmal deposed that on 31.01.2000 he received letter from F.I.A. regarding the inquiry of properties of Abdul Sattar Dero and his family and marked it to Assistant Executive Engineer Muhammad Ashraf who submitted his report on 7.2.2000 which was forwarded to Khalia-uz-Zaman Assistant Director, FIA. He produced said report alongwith covering letter at Ex.10/2. On the same day, FIA inquired about the location of the property and the said report was forwarded to FIA at Ex.10/3. The reports which Assistant Executive Engineer Muhammad Ashraf submitted at Ex.10/2 & Ex.10/3 are as under:-

Ex.10/2

1. SHOPPING CENTRE

“All the road leading from Tando Allahyar to Tando Adam, the covered area of 26 shops measured as 10230 sq. feet, the cost of construction keeping in view the specification is assessed @ Rs.250/- per sq. feet as per prevailing market rates:

$$= 10230 \times 250/- \text{ Rs.}25,57,500/-$$

2. RESIDENTIAL BUNGALOW

Double storied partly load bearing and partly frame structure and partly un-finished

Covered area of Ground Floor = 2231 sq. feet
@ Rs.250/- per sq. feet Rs.2,25,000/-

3. CATTLE FARM SHEDS

The covered area of sheds = 23600 sq. feet
@ Rs. 100/- per sq. feet Rs.23,60,600/-

4. GODOWN, MOSQUE AND SCHOOL

The covered area = 22921 sq. feet
@ Rs.200/- per sq. feet Rs.45,84,200/-

5. **HOMES, AND DOME TYPE HUT**

The covered area = 1860+113=1973 sq. feet
@ Rs.200/- per sq. feet

6. **TRACTOR SHED, GUARD ROOM, METRE ROOM & SMALL GODOWN/STORE**

The covered area = 2261 sq. feet
@ Rs.125/- per sq. feet

7. **STRUCTURE WITHOUT SLAB/ROOF ONLY LINTALS CASTED AND GIRDERS ARE PLACED**

Covered area = 3030 sq. feet
@ Rs. 100/- per sq. feet Rs.3,03,000/-

8. **COMPOUND WALL**

Total length 1780 sq. feet
@ Rs.275/- per sq. feet Rs.4,89,500/-

9. **RESIDENTIAL BUNGALOW AT TANDO ALLAHYAR Double stories, frame structure only ground floor finish and first floor un-finished;**

The covered area of ground floor = 2231 sq. feet
@ Rs.325/- per sq. feet Rs.7,25,075/-

Covered area of first floor = 2231 sq. feet
@ Rs.200/- per sq. feet Rs.4,46,200/-

Rs.1,30,37,300/-

Ex.10/3

“As per telephonic conversation with Mr. Khalique Zaman Khan, Assistant Director, F.I.A. assets branch Karachi on 10.02.2000 the undersigned has been informed by Mr. Nazir Ahmed, Assistant Mukhtiarkar Tando Allahyar who informed that the locations of properties which has already assessed vide this office letter No.AEE/HCCD/Hyd/02 dated 07.02.2000 are as under:-

1. Shopping centre, residential bungalow double storied, godowns, mosque, school, home, some type hut, tractor shed, guard room, meter room and small godown/store. Structure without slab and compound wall, are lying under survey No.56/1 area measuring (2-37) 2 acre & 37 ghuntas in Deh Vaserki Taluka Tando Allahyar District Hyderabad stands entered in the name of Mr. Fahad Abdul Sattar Dero.

2. Dairy/cattle farm falls in Survey No.56/4 Deh Vaserki Taluka Tando Allahyar District Hyderabad stands entered in the name of Mr. Muhammad Ashraf Dero brother of Mr. Abdul Sattar Dero.

3. The residential bungalow at Tando Allahyar near Railway Crossing District Hyderabad falls under city Survey No.82/A-

9 Ward-A entered in the name of Mr. Abdul Hameed s/o Ghulam Qadir Dero.”

- (vi) PW-5 Habib-ur-Rehman, Estate Agent deposed that in February, 2000 he was asked by an Inspector of F.I.A. to assess bungalow bearing No.114/II, 31st Street, Khayaban-e-Rahat, Phase-VI, D.H.A., Karachi. He assessed the same at about Rs.35,00,000/-.
- (vii) PW-6 Muhammad Ashraf, Assistant Executive Engineer, Pak PWD Hyderabad deposed that he alongwith ASI Ejaz Ali Shah FIA Hyderabad, S.I. Fazal Muhammad FIA Karachi and S.I. Gulzar Ali Zardari, FIA Karachi went to see the properties and on the pointation of FIA officials took measurement of the properties comprising shops, residential bungalow, cattle farm, godowns, mosque, school, homes and hut and prepared the report and submitted the same at Ex.10/2. On 102.2000 on the directions of FIA and sent his report (Ex.10/2). He had obtained the report from Assistant Mukhtiarkar and according to which the said property was in the name of Fahad Abdul Sattar Dero. He conveyed his report to the Executive Engineer at Ex.10/2.
- (viii) PW-7 Muhammad Pervez Shaikh Manager Establishment, PQA deposed that in 1982 as per the directions of the government, declaration of assets of employees were started to maintain and the declaration forms would be submitted with D.G.M. Establishment, PQA. Abdul Sattar Dero was a member of Planning & Development in Management Group-III, posted in the year 1989. He had come from Ministry of Communication, Ports and Shipping Wing, Government of Pakistan. He was not supposed to file his declaration of assets in PQA but had to file direct to the

Government of Pakistan, Ports & Shipping Wing. In 1999 FIA required the declaration forms of Abdul Sattar Dero (Ex.13/1) whereupon the FIA was supplied the information available to PQA vide Ex.13/2 & Ex.13/3. Alongwith the said report the declaration of asset forms supplied to PQA by the family of Abdul Sattar Dero were also sent to F.I.A. the witness also produced 5 declaration forms of Abdul Sattar Dero for the years, 1994, 1995, 1996, 1997 & 1998 at Exs.13/4 to 13/8 respectively. He also produced copies of 14 salary certificates of Abdul Sattar Dero for the period July, 1983 to June, 1999 at Ex.13/9. As per Ex.13/3 the service record of accused Abdul Sattar Dero is as under:-

“Mr. Abdul Sattar Dero was initially appointed as Assistant Executive Engineer BPS-17 in 1975. He was promoted as XEN (BPS-18) in 1977. He was posted on deputation as Project Director in Gawadar Fish Harbour, Mini Port, in the year 1985, where he was promoted to BPS-20. He was posted in PQA by the Federal Government on deputation as Member (P&D) M-III in July, 1989. Later on he was made O.S.D. on various occasions and also transferred and posted as Secretary, K.P.T. He is at present posted Director General (Operations) in BPS-20, from 25.2.1998. Statement of salary etc. is enclosed herewith. The detailed reply on the point-5 has already been sent vide letter No.PQA/Wel/G/1000/07/95 dated 24.12.1999 (copy enclosed). As regard information at paras-2, 3, 4 & 6 the family of Mr. A. Sattar Dero has supplied the requisite documents, which are attached herewith.

- (ix) PW-8 Muhammad Khalid Shafiq, Inspector Income Tax and Wealth tax in C-18, Zone C, Karachi produced return of wealth tax filed by Mrs. Zahida Dero w/o Abdul Sattar Dero on 30.9.1996 at Ex.14/1. During assessment proceeding she was called upon to produce wealth tax return for the period 1993-94, 1994-95 and 1995-96. Witness produced the copies at Ex.14/2 including the assessment orders. He also produced wealth tax return of Mrs. Zahida Dero for the period 1996-97 with assessment order at Ex.14/3. He also

produced wealth tax returns of Mrs. Zahid Dero for the year 1998-99 alongwith assessment order at Ex.14/4. He also produced wealth tax returns of Mrs. Zahida Dero for the year 1999-2000 alongwith assessment order at Ex.14/5.

- (x) PW-9 Sarfaraz Ahmed Jalbani, Executive Engineer, Pak PWD Larkana produced a letter of FIA dated 29.01.2000 received to him about the inquiry of properties of Abdul Sattar Dero and his family member (Ex.15/1). During inquiry, on the pointation of F.I.A. Sub Inspector this witness checked 3 houses situated in Kumbar Memon Mohallah and prepared the sketches and plans of the houses. The one house was said to be in the name of Khalid Hussain s/o Ghulam Haider having the area of 1500 sq. feet it was constructed with covered area 1050 sq. feet on the ground floor and 169 sq. feet on the first floor. The total value of the plot and construction assessed at Rs.5,75,000/-. The other house was in the same area in the name of Abdul Sattar. The area of that plot was 1156 sq. feet which has double storied construction. The value of plot assessed at the rate of Rs.80/- per sq. feet and the construction at the rate of Rs.40/- per sq. feet and the construction of first floor was assessed @ Rs.350/- per sq. feet. The total value of the construction of the plot has been assessed to Rs.6,10580/-. The third house was in the name of Didar Ali s/o Ghulam Haider Dero which was having the area of 3020 sq. feet which has been assessed @ Rs.380/- per sq. feet. The covered area of the plot was 1483 sq. feet which was assessed @ Rs.6,86,500/-.

(xi) PW-10 Aftab Sattar, a mobile credit officer of ADBP Tando Allahyar deposed that ADBP granted Dairy Framing Loans as per Credit Manual of ADBP. In the said manual the value of she-buffalows is given as Rs.30,000/-. The values of cow and bullock is given Rs.16,000/- On 11.02.2000, he alongwith Akbar Baloch, Assistant Director, F.I.A. reached at dairy farm of Abdul Sattar Dero situated ahead of Tando Allahyar at Tando Adam Road. Akbar Baloch inspected the dairy farm and counted the buffalows, cows etc. he did not remember the exact numbers of she-buffalows or he-buffalows but there were one or two bullock. He only prepared a certificate of rates of as per market value of the animals. He produced the said certificates of rates at Ex.16/1 wherein the value of she-buffallow and cow has been given Rs.20,000/- to Rs.15,000/-. The bullock Rs.15,000/- and he-buffalow Rs.20,000/- as per bank's approved rate. The witness also produced the copy of relevant portion of credit manual of the bank.

(xii) PW-11 Obedullah Malik, Assistant Commissioner, Income tax Circle-IV, Zone-F, Karachi deposed that Abdul Sattar Dero was assessed in Circle IV under NTN No.27-04-341-4650. He produced his wealth tax return for the assessment year 1994-95 at Ex.17/1 wherein total wealth has been shown to Rs.92,414/-. He also produced income tax return for the year 1992-93 at Ex.17/2. The income has been shown Rs.89,486/-. He produced the copy of income tax return for the year 1993-94 at Ex.17/3. The income has been show Rs.61,351/-. He produced the income tax return for the year 1994-95 at Ex.17/4. Total income has been declared Rs.1,11,434/-. He produced wealth tax return for the year 1995-96 at Ex.17/5. The net wealth has been

declared Rs.100,000/-. He produced wealth tax return for the year 1996-97 at Ex.17/6. The total wealth declared Rs.29,55,516/-. He produced wealth tax return for the year 1997-98 for agriculture property at Ex.17/7 in which agriculture land has been declared Rs.8,67,947/-. He produced wealth tax return of the same year for non-agriculture land at Ex.17/8. The value has been declared Rs.47,85,304/-. He produced copy of re-conciliation of wealth return for the assessment years 1994 to 1998-99 at Ex.17/9. He produced wealth tax return of agriculture assets for the year 1998-99 at Ex.17/10 wherein the property has been declared Rs.8,67,947/-, besides tractors valued to Rs.400,000/-. He produced wealth tax return for the year 1998-99 of non-agriculture property at Ex.17/11. The value of assets has been declared Rs.39,65,915/-. He produced wealth tax return for the assessment year 1999-2000 of non-agriculture assets at Ex.17/12 wherein the value has been declared Rs.43,05,258/-. He produced wealth tax return for agriculture assets for the year 1999-2000 at Ex.17/13. The assets have been declared Rs.8,67,947/-, besides equipment and tractors valued to Rs.600,000/-. He produced income tax return for the year 1997-98 at Ex.17/14 wherein the income has been declared Rs.167,786/-. He produced income tax return for the assessment year 1999-2000 at Ex.17/15. The income has been declared Rs.158,553/- and agriculture income Rs.490,000/-.

- (xiii) PW-12 Zulfiqar Abbasi, Mukhtiarkar Larkana gave details of movable and immovable properties of Abdul Sattar Dero and his 12 family members. He marked the said letter to Patwari who submitted his report as Ex.18/3. According to the report of Patwari

agriculture land measuring 98.35 acre situated at Tappu Logai Deh Lund is in the name of Abdul Sattar Dero and agriculture land 24.04 acre in the name of Abdul Hameed in the same village. The approximate market value of the said land was assessed as Rs.20,000/- per acre. In cross-examination, this witness produced a letter of F.I.A. mentioning 13 name of the family of Abdul Sattar Dero at Ex.18/7. He also produced photocopy of Sale Deed of the land of Abdul Sattar which was purchased on 22.5.1997 at Ex.18/8. He also produced the copy of Sale Deed whereby the land was purchased in the name of Abdul Hameed at Ex.18/9.

- (xiv) PW-13 Khuda Bux, Special Officer Income tax, Circle-A Larkana. He produced income tax return of Uzma Dero for the assessment year 1995-96 at Ex.19/1, the income has been declared Rs.35,000/- but the income has been assessed Rs.60,000/-. He also produced income tax return of Ms. Uzma Sattar for the assessment year 1996-97 at Ex.19/2, the income has been declared Rs.40,000/- and income has been assessed Rs.70,000/- and tax has been imposed Rs.3,000/-. He also produced income tax return for the assessment year 1997-98 of Ms. Uzma Sattar at Ex.19/3, the income has been declared Rs.74,500/- and tax was paid Rs.3,750/-. He also produced income tax return for the assessment year 1998-99 at Ex.19/4. In this year revised return was also filed. In this return initially the income was declared Rs.50,000/- but in revised return declared Rs.1,12,000/-. The revised return was accepted as it is and tax was paid Rs.4,620/-. He produced fax copy of income tax return for the assessment year 1999-2000 as the original is with Computer Cell at Ex.19/5, the income has been shown Rs.1,12,500/-. He also

produced wealth statement of Ms. Uzma Dero for the assessment year 1995-96 at Ex.19/6, the wealth has been shown Rs.830,000/- as on 30.6.1995. He also produced wealth tax return for the assessment year 1998-99 at Ex.19/7, the wealth has been shown as on 30.6.1998 Rs.19,10,500/-. This wealth tax return has been filed by Ms. Uzma Sattar for the first time. In this return business capital has been shown Rs.80,000/- and jewellery Rs.40,000/-, cash and price bonds worth Rs.17,90,500/-. The wealth has been assessed Rs.19,14,800/- and tax levied Rs.7,313/-. He produced wealth tax return of Ms. Uzma Sattar for the assessment year 1999-2000 as on 30.6.1999 at Ex.19/8, the gross wealth has been shown Rs.19,35,000/- again says gross wealth Rs.20,35,000/- and net wealth shown Rs.19,35,000/-. The wealth has been assessed Rs.19,39,800/- and tax has been assessed Rs.7,588/-. In this return the source of wealth has not been mentioned but in the return of assessment year 1998-99 the source of wealth has been mentioned as Rs.10,00,000/- as gift from her sister and cousin Fouzia and Abdul Hameed and also shown income for last 3 years Rs.194,500/- and also added the wealth as shown in the statement Ex.19/6. The wealth tax has been assessed under Section 16(3) of Wealth Tax Act, 1963. For the year 1995-96 and 1996-97 income tax has been assessed under Section 62 of Income Tax Ordinance, 1979. Miss Lubna Stitching Work, Kumbar Ali Khan for the assessment year 1998-99. This income has been declared as Rs.50,000/-. He produced such return at Ex.19/9. The tax was levied Rs.850/- including surcharge. He produced income tax return of Mst. Lubna for the assessment year 1999-2000 at Ex.19/10. The income has

been declared Rs.50,500/-. He also produced wealth tax return for the assessment year 1998-99 filed first time under the name of Lubna d/o A. Sattar Dero at Ex.19/11. The gross wealth has been shown Rs.650,000/- and net Rs.620,000/-. The source of wealth shown as gift from Fouzia Anwar valued Rs.500,000/- and also capital Rs.50,000/-, jewelry Rs.10,000/- and personal saving Rs.19,000/-. He also produced wealth tax return of Lubna d/o A.S. Dero for the assessment year 1999-2000 at Ex.19/12. The gross income has been shown Rs.660,500/- and net Rs.630,500/-. He also produced income tax return for the assessment year 1998-99 filed by Mst. Nadia under the name M/s. Nadia Stitching Work Kumbar District Larkana filed first time on 30.9.1998 at Ex. 19/13. The income has been declared Rs.50,000/-. He also produced income tax return for the assessment year 1999-2000 at Ex.19/14 of Nadia Stitching Work, the income has been declared Rs.50,500/-. He also produced wealth tax return of Mst. Nadia D/o A.S Dero for the assessment year 1998-99 at Ex.19/15, the gross wealth has been shown Rs.10,52,000/- and net Rs.952,000/-. In this return the source of income is mentioned as gift from father valued Rs.900,000/-, income Rs.50,000/- csh and prize bonds Rs.80,000/- jewelry gold Rs.10,000/- and initial capital Rs.60,000/-. He also produced wealth tax return of Mst. Nadia for the assessment year 1999-2000 at Ex.19/16, the wealth has been declared as Rs.10,66,500/- and net Rs.966,500/- and wealth was assessed as Rs.10,01,300/-. He also produced income tax return of Miss. Mahjabeen for the assessment year 1997-98 under the name of M/s. Mahjabeen Stitching Work Kumbar Ali Khan at Ex.19/17, the

income has been declared Rs.50,000/-. He also produced income tax return of M/s. Mahjabeen Stitching Work for the assessment year 1998-99 at Ex.19/18. The income has been shown as Rs.50,00/- but in the revised return income was shown Rs.64,000/-, the revised return was accepted. He also produced income tax return for the assessment year 1999-2000 of Mst. Mahjabeen at Ex.19/19, the income has been declared Rs.64,100/-. He also produced wealth tax return of Mst. Mahjabeen D/o A. Sattar Dero for the assessment year 1998-99 at Ex.19/20, the income has been declared Rs.678,000/-. The source of wealth is gift from sister Fouzia Rs.500,000/- and income Rs.64,000/- and wealth shown on 30.6.1998 Rs.150,000/-, the wealth has been assessed Rs.747,600/-. He also produced wealth tax return for the assessment year 1999-2000 of Mst. Mahjabeen at Ex.19/21, the wealth has been shown as Rs.694,100/-, it has been assessed Rs.763,700/-. In his cross-examination, this witness produced photocopy of assessment order in respect of income tax for the assessment year 1995-96 of Mst. Uzma Stitching Works at Ex.19/22.

- (xv) PW-14 is Abdul Wahid, Special Officer, Income tax posted at Tando Allahyar produced Wealth tax return for the assessment year 1994-95 of Fawwad Dero at Ex.20/1 signed by Mst. Zahida Dero in respect of agriculture wealth. He also produced the wealth tax return for the same year in respect of non-agricultural land at Ex.20/2. The wealth of agriculture declared as Rs.10,35,000/- and for non-agriculture Rs.905,100/-. He also filed reconciled wealth statement of Fawwad Dero at Ex.20/3. The declared wealth is Rs.10,35,000/-. He also produced wealth tax return in respect of

non-agriculture wealth at Ex.20/7. The wealth has been declared Rs.13,35,700/-. He produced assessment order of agriculture wealth at Ex.20/8. He also produced assessment order in respect of non-agriculture wealth at Ex.20/9. He produced wealth tax return of Fawwad for the year 1996-97 in respect of agriculture wealth at Ex.20/10. The declared wealth was Rs.10,35,000/-. He produced assessment order at Ex.20/11. He produced wealth tax return for non-agriculture wealth for the year 1996-97 at Ex.20/12. The wealth has been declare Rs.19,35,700/-. He produced assessment order at Ex.20/13. He produced wealth tax return of Fawwad Dero for the year 1997-98 in respect of agriculture land at Ex.20/14. The wealth has been declared Rs.20,05,700/-. He produced assessment order at Ex.20/15. He produced wealth tax return for the year 1997-98 in respect of non-agriculture wealth at Ex.20/16. The wealth declared Rs.20,05,700/-. He produced assessment order at Ex.20/17. He produced wealth tax return for the assessment year 1998-99 in respect of agriculture wealth at Ex.20/18. The declared wealth was Rs.20,69,968/-. He produced assessment order at Ex.20/19. He produced wealth tax return of non-agriculture assets of this year at Ex.20/20. The declared wealth Rs.24,40,200/-. He produced its revised return of this year at Ex.20/21 showing wealth Rs.24,47,200/-. He produced assessment order at Ex.20/22. He produced wealth tax return for the year 1999-2000 of Fawwad Dero at Ex.20/23, the value has not been declared in this return, only the area of land mentioned as 129.37 acres. He produced assessment order of this wealth at Ex.20/24. The value has been assessed as Rs.20,69,920/-. He produced wealth tax return in respect of non-

agriculture asset of this year at Ex.20/25. The value has been declared Rs.28,56,200/-. He produced assessment order at Ex.20/26. He produced income return of Fawwad Dero for the year 1996-97 at Ex.20/27. He produced assessment order at Ex.20/28. He produced income tax return for the year 1997-98 of Fawwad Dero at Ex.20/29. The income declared Rs.6,70,000/-. He produced assessment order at Ex.20/30. He produced income tax return for the assessment order 1998-99 at Ex.20/31. The income has been shown Rs.705,700/-. He produced revised return of this year at Ex.20/32 showing revised income Rs.741,500/-. He produced assessment order at Ex.20/33. He produced income tax return for the assessment year 1999-2000 of Fawwad Dero at Ex.20/34. The income has been declared Rs.709,500/-. He produced assessment order at Ex.20/35.

- (xvi) PW-15 Mazhar Ali, a tailor master deposed that he is living in Kumbar Tehsil District Larkana for the last 10 years and he is a tailor master by profession. He has heard about Abdul Sattar Dero. It is not in his knowledge that there is any stitching unit or boutique of the daughters of Abdul Sattar Dero.
- (xvii) PW-16 Ghulam Shabbir, a primary teacher deposed that he is living in Tehsil Kumbar for the last 20/25 years. He knows Abdul Sattar Dero. He did not see any stitching unit in Kumbar nor he saw any boutique of the daughters of Abdul Sattar Dero.
- (xviii) PW-17 Muhammad Bux, Mukhtiarkar posted at Kumbar Ali Khan testified that he had collected information suggesting that there was a house No.1004, Ward-C, Kumbar Ali Khan in the name of

Abdul Sattar s/o Ghulam Haider Dero and one house bearing No.CS-995, Ward-B, Kumbar Town in the name of Khalid Hussain s/o Ghulam Haider Dero. There was agriculture land measuring 3 acres 38 ghuntas situated in Deh Dera Taluka Kumbar survey No.509, 510, 465/5, and 464 in the name of Liaquat Ali s/o Ghulam Haider Dero. The value of the land was Rs.200,000/- per acres as per his assessment. He prepared the report and sent to Deputy Commissioner, Larkana. He produced city survey card in respect of house No.1004 at Ex.23/3. He produced card of city survey record in respect of House No.995 at Ex.23/4. He produced attested coy of village form-VII in respect of land at Ex.23/5. He produced detailed statement of agriculture land purchased by Liaquat Ali Dero at Ex.23/6 and the details of land sold by Liaquat Ali at Ex.23/7.

- (xix) PW-18 Syed Ahmed Ali, Special Officer, Income tax and wealth tax at Latifabad, Hyderabad Circle deposed that he was posted as Special Officer, Income tax in Tando Allahyar Circle in 1997. In that circle Mst. Zahida Dero had filed return of income tax and wealth tax. He produced photocopy of wealth tax return of agriculture assets for the assessment year 1994-95 of master Fahad filed by Mst. Zahida Dero at Ex.24/1. In this statement, 140.26 acres agricultural land has been declared, value was not given. The assessment of wealth tax was on the value of the land Rs.11,25,200/- and the tax levied Rs.844/- including additional tax. He produced the copy of assessment order at Ex.24/2. He also produced copy of wealth tax return of agriculture assets for the assessment year 1995-96 of Master Fahad filed by Mst. Zahida at Ex.24/3. In this return, the value of land was declared as

Rs.11,25,200/- and the tax was assessed on the value of Rs.14,06,500/-. In this return, a further value of agriculture equipment has also been shown Rs.200,000/-, the tax was assessed Rs.1,747/- including additional tax. He produced copy of wealth tax return of agriculture assets for the assessment year 1996-97 at Ex.24/5. In this return the same agriculture assets declared. The tax has been assessed on the value of Rs.22,50,400/- and tax levied Rs.11,600/- including additional tax. He produced copy of wealth tax return of agriculture assets for the assessment year 1997-98 at Ex.24/7. In this return, the value has not been declared for 140.46 acres and equipment/tractor have been declared for the value of Rs.600,000/-. The wealth has been assessed on the value of Rs.22,50,400/-, tax has been levied Rs.11,508/-. He produced copy of wealth tax return of agriculture assets for the assessment year 1998-99 at Ex.24/9, it has been signed by Fahad Dero. He produced the assessment order of this year at Ex.24/10, the wealth has been assessed on the value of Rs.22,50,400/- and tax has been levied Rs.11,056/-. He also produced copy of wealth tax return for the assessment year 1999-2000 at Ex.24/11, it was signed by Fahad Dero. In this return the land 140.65 acres and equipment and tractor valued to Rs.600,000/- have been declared. The produced copy of assessment order of this year at Ex.24/12, the tax has been assessed on the value of Rs.22,50,400/- and tax levied Rs.11,256/- plus additional tax Rs.1,132/-. He also produced wealth tax return of non-agriculture assets of Fahad Dero for the assessment year 1994-95 signed by Mst. Zahida Dero at Ex.24/13. The wealth has been declared Rs.10,28,698/-. He produced copy of assessment

order of this year at Ex.24/14, the tax has been assessed on the same value, Rs.194/- including additional tax. He also produced copy of wealth tax return of assets (N.A.) for the assessment year 1995-96 at Ex.24/15, the value has been declared Rs.14,32,698/- signed by Mst. Zahida Dero. He produced copy of assessment order of this year at Ex.24/16, the same value has been accepted and the tax levied Rs.2,684/- including additional tax. He also produced copy of wealth tax return of N.A. for the assessment year 1996-97 at Ex.24/17 signed by Mst. Zahid Dero. He also produced revised return of this year at Ex.24/18, both signed by Mst. Zahida Dero. For this year the value has been declared as Rs.20,32,698/-. He produced the assessment order of this year at Ex.24/19. The same value has been accepted and tax levied Rs.8,718/- including additional tax. He produced copy of wealth tax return for N.A. for the assessment year 1998-99, the value has been declared Rs.26,55,548/- at Ex.24/20. He produced the copy of assessment order of this year at Ex.24/21. The same value has been accepted and tax levied Rs.18,259/-. He produced copy of wealth tax return N.A. for the assessment year 1999-2000 at Ex.24/22 signed by Fahad Dero, the value has been declared Rs.28,71,448/-. He also produced the copy of assessment order at Ex.24/23. The same value has been accepted and tax levied Rs.22,429/-. He also produced income tax return for the assessment year 1996-97 of Fahad s/o Abdul Sattar Dero signed by Mst. Zahida at Ex.24/24. The agriculture income has been shown Rs.700,000/-. He produced copy of assessment order of this year at Ex.24/25, the declared value has been accepted and the income was exempted. He

produced income tax return for the assessment year 1997-98 at Ex.24/26, the income from agriculture and share from AOP shown Rs.725,000/- signed by Fahad Dero. He produced copy of assessment order of this year at Ex.24/27, the same income has been accepted. The detail of AOP 25% share of D-International and 25% share of Fahad Corporation. He produced copy of income tax return for the assessment year 1998-99 at Ex.24/28 signed by Fahad Dero and revised return of this year at Ex.24/29, the total income has been declared from agriculture income and from share of AOP Rs.802,000/-. He produced assessment order of this year at Ex.24/30, the same value has been accepted and no tax was levied being exempted. He produced copy of income tax return for the assessment year 1999-2000 at Ex.24/31 signed by Fahad Dero. The income has been declared from agriculture income and share of AOP Rs.844,500/-. He produced copy of assessment order of this year at Ex.24/32, the same value has been accepted and no tax levied being exempted. In this cross examination, this witness produced reconciled wealth statement of Fahad Dero at Ex.24/33.

- (xx) PW-19 Khaliq-uz-Zaman Khan, Assistant Director, F.I.A. deposed that he took over the charge of Acting Deputy Director FIA Asset Branch, Karachi, 27.12.1999 and received an inquiry file bearing No.61/1999 regarding the assets of Abdul Sattar Dero besides other files. The said inquiry was on the orders of Deputy Chairman, NAB. He produced a letter of Director, FIA dated 14.12.1999 addressed to Taserruf Hussain alongwith the orders of Deputy Chairman NAB dated 9.12.1999 at Ex.26/1. Taserruf Hussain had issued letters to the Defence Housing Authority, Administrator Gulshan-e-Qasim and

Chairman, Port Qasim Authority. He produced office copy of the said letters at Ex.26/2, 26/3 & 26/4. He also produced the reply of Administrator Officer, PDOA dated 7.01.2000 at Ex.26/5 and letter of PQA dated 3.01.2000 at Ex.26/6. He produced a letter written by him to Administrator Officer, PDOHA at Ex.26/7. He also produced the reply of the said letter at Ex.26/8. He produced the reply of Port Qasim Authority at Ex.26/9 alongwith the allotment order. He produced the copy of letter sent by him to Secretary PQA on 18.01.2000 at Ex.26/10. He produced the reply of the said letter at Ex.26/11. He wrote a letter to Mukhtiarkar Tando Allahyar, Hyderabad on 19.01.2000 regarding the properties of Abdul Sattar Dero.

- (xxi) PW-20 Investigating Officer Muhammad Akbar Baloch, Assistant Director FIA deposed that on 19.2.2000 he received a letter from Director FIA for conducting inquiry against Abdul Sattar Dero which was earlier with Usman Sarosh Alavi, Assistant Director, Seaport. This witness started inquiry while Mr. Khaleeq-uz-Zaman, Assistant Director FIA assets branch was also conducting inquiry in respect of his assets. Later on, the inquiry being conducted by Khaleeq-uz-Zaman was also transferred to this witness and then he recorded the statements of Taj Muhammad Pathan, Muhammad Bachal, Abdul Aziz, Anwar Ali, Sureshmal, Muhammad Ashraf, Habibur Rehman, Pervez Shaikh, Mazhar Ali, Ghulam Shabbir, Muhammad Hanif, Aftab, Sarfaraz Ahmed, Zulfiqar Ali Abbasi, M. Bux Soomro, Khuda Bux Abbasi, Syed Ahmed Ali, Abdul Wahid Qureshi, Fazal Ahmed, Hukdar Zardari and Ejaz Ali Shah. He also collected the copies of income tax and wealth tax returns of Abdul Sattar Dero

and his wife Zahid Dero from income tax department and also recorded the statements of income tax officer. He also collected the income tax and wealth tax return of Fawwad Dero and Fahad Dero, both sons of Abdul Sattar Dero from income tax department Hyderabad and recorded the statements of officers concerned. He collected income tax and wealth tax return of Lubna Dero, Nadia Dero, Uzma Dero and Mahjabeen Dero from income tax department, Larkana as they are daughters of Abdul Sattar Dero. He produced the reply of this letter revealing that he sons and wife of Abdul Sattar Dero were dealing with business. He recorded the statement of Munir Hussain of Bukhari Scales and seized the documents regarding sale transaction of weigh bridge of Tando Allahyar. He personally visited Tando Allahyar and inspected the properties and verified physical existence. He also inspected the dairy farm and Fahad & Fawwad Fruit Farm. He obtained the remand of accused Abdul Sattar Dero who was already in the custody of NAB, on 7.2.2000 from Accountability Court No.II, Karachi. On completion of investigation he submitted his report to Director, FIA which was sent to Chairman NAB to file the reference. He produced the copy of his report dated 19.2.2000 at Ex.27/12. He produced his final report dated 13.3.200 at Ex.27/13. On the basis of his report the Chairman NAB filed the reference before the Court. He produced two references at Ex.27/14 & 27/15 respectively. In his cross-examination this witness stated that he cannot say as to whether this reference was initiated on the complaint of any person. He did not make inquiry about Sardar Abdul Sattar Mandokhel nor that he made inquiry about the

allegations of receiving illegal gratification Rs.1.500 million against accused as a separate reference has been filed in another Court. He came to know during his secret investigation that Abdul Sattar Dero belongs to Kumbar Ali Khan, Larkana and his father was a police head constable, but he does not remember whether it was told to him by any witness or he came to know it from any document. During inquiry from a secret information he came to know that the appointment of the accused in PQA was on the recommendation of Federal Minister, Mumtaz Ali Bhutto but he has no documentary evidence nor oral evidence. He does not remember as to when the house of Zahid Dero bearing No.50/II, D.H.A. Karachi was constructed and when this plot was purchased. The said house was obtained by PQA on self-hiring basis for accused. He admitted that he mentioned in this report that at two occasions prize money on prize bonds was received by the accused but actually the said prize money has been shown by him and presumably the prize bonds were purchased from the market to cover his illegal gotten black money. Abdul Sattar Dero had filed the declaration of assets as required under government Servant Conduct Rules, 1964 but he did not mention the properties in the names of his wife and children. He did not record the statements of those person in whose names the properties are mentioned nor gave them notice. The properties mentioned in his report are under the control of accused Abdul Sattar Dero but he has not documentary evidence or oral evidence in this respect. The taxes of these properties are being paid by Abdul Hameed Dero, the step brother of Abdul Sattar Dero. Vide

Ex.28, the learned Special Prosecutor closed the prosecution side of evidence.

- (xxii) The appellant/accused in his statement under Section 342 Cr.P.C. admitted being holder of public office but in reply to a question as to whether Ghulam Haider Dero is his father, Mst. Hakim Khatoon his mother, Mrs. Zahida Dero is his wife and Roshan Ali, Abdul Hameed, Khalid Hussain and Liaquat Ali are his brothers and Fawwad Dero, Fahad Dero, Uzma Dero, Nadia Dero, Mahjabeen Dero, Lubna Dero and Fouzia Anwar are his sons and daughters he stated that neither he admit nor deny let the prosecution to prove it. He admitted that the plot No.7, Ghulshan-e-Qasim, two plots bearing Nos.100/I & II in Phase-VI, D.H.A., Karachi, 98.35 acres of agriculture land at Deh Lund, Tapu Longai, Larkana and House No.D/783, Kumbar Ali Khan, Larkana are owned by him. He denied the accumulation of immovable properties in shape of agriculture land and movable property in the name of his sons Fawwad Dero and Fahad Dero and another brother Abdul Hameed Dero and daughter Fouzia Anwar relative Tufail Ahmed and Mst. Tehmina and stated that the matter is sub-judiced before the Hon'ble High Court of Sindh. He also denied the accumulation of agriculture land movable and immovable properties in the name of his brother Abdul Hameed in Larkana. He stated that he has been filing declaration of assets since 1982 and the prosecution has suppressed the record. The denied that he being public servant ever misused his official position and obtained pecuniary advantage by using corruption and corrupt practices and accumulated properties worth Rs.204.830 million in his name, in the name of his

wife, children, mother, brothers and other relatives. He stated that he was arrested and first time produced in the Accountability Court on 7.2.2000 in a case of escape of dredger Delta Queen. He stated that he is innocent and has been implicated falsely and malafidely. The contents of the reference are bundle of lies, concoction and fabrication of vendetta of a defaulted contractor Abdul Sattar Mandokhel who illegally eaten up crores of P.Q.A. during 1994 to 1998 in connivance with his old friend Inayatullah Niazi, the then D.G. F.I.A. and Mr. Saifur Rehman, the then Chairman, Ehtesab Bureau under political influence of MNA Atif Sanjarani. They got registered F.I.R. No.2/1998 SBC and thereafter on 01.11.1999 the same contractor filed the complaint. Assistant Director of FIA was under the influence of Inayatullah Niazi and filed this reference to seek the promotions and awards. He also filed a written statement at Ex.32. He first inclined to examine himself on oath but later on, on the next date of hearing he filed statement Ex.30 that he does not wish to be examined on oath.

(xxiii) The accused also examined 19 witnesses in his defense wherein DW-1 Muhammad Azam Shaikh, an Advocate of Income tax deposed that he knew Abdul Sattar Dero, Zahida Dero, Fahad Dero, Fawwad Dero, Lubna Dero, Nadia Dero, Mahjabeen Dero, Uzma Dero, Mrs. Fouzia Anwar, Roshan Ali, Mst. Hakim Khatoon, Abdul Hameed, Muhammad Ashraf, Tufail Chandio, Mst. Tehmina and Muhammad Akram Chandio as he filed their income tax and wealth tax returns and also reconciliation statements and other supporting documents. He is their Advocate since 1993. He deposed that M/s.Compact Foundation is a registered partnership firm wherein

Abdul Hameed Dero, Moula Bux, Ashraf Ali and Muhammad Azam are the partners having equal shares. M/s. Fahad Corporation is a registered partnership firm wherein M/s. Zahida Dero, Fahad Dero, Abdul Hameed and Fawwad Sattar are partners. M/s. D-International is a partnership firm wherein M/s. Zahida Dero, Moula Bux, Fahad Sattar and Fawwad Sattar are partners. The sources of income of Mst. Zahida Dero are agriculture and rental income and prior to that Superlative feed and Dero Poultry farm and Dero ice factory. Fawwad and Fahad are sons of Abdul Sattar Dero. The agriculture land was given to Fawwad and Fahad by their grandmother Mst. Hakim Khatoon and grant-mother's sister and uncle under proper Deeds. On the lands of Fahad and Fawwad there are shops and godowns. The said shops and godowns are owned by Fawwad. In the assessment year 1999-2000 a gift amounting to Rs.900,000/- was made to Mst. Nadia Dero by Abdul Sattar and this gift information was given to Income tax department, which was accepted. A cattle farm is being run by Ashraf Ali and Muhammad Akram Chandio in Tando Allahyar and he has filed the returns. In his cross examination, this witness stated that he has been filing the return of above 16 persons since 1993 but he did not remember the exact year from when he has been filing the returns of Abdul Sattar Dero. He admitted that all the partners of the three partnership firms belong to one family. DW-2 Gohram, he is Kumdar of Mrs. Zahida Dero. He deposed that he manages the work of lands of Mrs. Zahida Dero and Fawwad and Fahad. The lands are situated in Deh Gaiki and Deh Viserki. The land of Zahida Dero is 126 acres since 1989. The land of Fawwad Dero 42

acres in Deh Gaiki and 87 acres in Deh Viserki. On the said land there is cultivation of different of different crops i.e. onion, sugarcane, wheat and cotton. He produced copy of Form VIII-A at Ex.34/1. He also produced the copy of Form VIII-A in respect of land of Fahad Sattar at Ex.34/2. He also produced the copy of form VIII-A in respect of crops on the land of Fawwad Sattar at Ex.34/3. In his cross-examination this witness has record since 1997 which he has reconciled on the basis of record received to him every year. He has been working with Zahida Dero since 1989. He has no documents showing that he is an employee of Zahida Dero. DW-3 Saif-ur-Rehman, he is Munshi working in M/s. D-International. He deposed that M/s D-International supply the seeds, fertilizer to the Agriculturist. He on behalf of the firm also does work of repair, maintenance and petty construction. It is a partnership firm. M/s. Zahida Dero, Fawwad Dero, Fahad Dero and Moula Bux are its partners. He is an employee in this firm since 1996 and drawing salary Rs.2,500/- per month. He is sole employee of this firm and all amounts received for supplying the seeds, fertilizer and construction is given to Zahida Dero and some time to Moula Bux. In this cross-examination this witness admitted that he has no appointment letter. He did not bring the record of sale and receipts of amounts on behalf of D-International. He does not have any receipt showing that he had purchased seeds and fertilizer from the market nor in respect of the supply to the Agriculturists. He does not have any record regarding the work of petty construction on behalf of D-International. Moula Bux is relative of Zahida Dero but he cannot give the exact relationship. He belongs to Dero family. D-

International was formed in 1996. DW-4 Shah Nawaz deposed that he is an employee of Fahad Corporation situated in Tando Allahyar. This firm supplies the tractors to the Agriculturists on rent. 6 tractors are owned by Fahad Corporation which are in the name of different persons. One in the name of Zahida Dero, one in the name of Fahad Dero, one in the name of Fawwad Dero, one in the name of Roshan Ali, one in the name of Mst. Hakim Khatoon and one in the name of Abdul Hameed. Firm also deals in trolleys. For each tractor and trolley there are separate drivers. In his cross-examination this witness admitted that he does not have any document showing that he is an employee of Fahad Corporation. He admitted that Abdul Hameed Dero and Roshan Ali Dero are brothers of Abdul Sattar Dero. Zahida Dero is wife of Sattar Dero, and Fahad and Fawwad are sons of Abdul Sattar Dero. His monthly salary is Rs.3,000/- which he received from Munshi and he does not have any document in this regard. On a question by Court he produced a copy of his I.D. card. DW-5 Nadeem Ahmed deposed that he belongs to Bahawal Nagar District, he produced his copy of his NIC at Ex.37/1. His cousin Mohammad Aslam about two & half years ago introduced him to Abdul Hameed Dero and Mst. Zahida Dero and he was given employment by them. According to him Fawwad Dero is son of Zahida Dero and owns 26 shops and one godown at Survey No. 56/4. The said 26 shops started to construct in February 1999 and thereafter some shops were let out and some are still lying vacant which were constructed in the year 2000. He produced the details of the said shops prepared by him showing the name of tenants, nature of business and date of letting out at

Ex.37/2. According to him the said shops were not in existence in December 1998. His salary Rs.3,000/- per month is paid to him either by Mst. Zahida Dero or Abdul Hameed Dero. Mst. Zahida Dero owns one tractor and one trolley, Fawwad owns one tractor and one trolley, Fahad own one tractor and one trolley. Fawwad also owns one cattle farm situated in Survey No. 56/4, which are 9 sheds for cattle and the same have been given to the tenants on rent. The said sheds were constructed during February and March 1999 and were let out in July 1999 under written agreements. He is also Munshi of M/s. Compact Foundation situated in the shops owned by Fawwad Dero. In the cross examination he stated that the farms on which he is Munshi is known as Fahad & Fawwad Farm, 6 tractors are available on this farms, one is Ford make with trolley. There is one flour Chakki in the farm in one of the said 26 shops. There are four units of Chakki. He could not give the measurement of the godowns, brand and value of Chakki. He admitted that Abdul Hameed Dero is brother of Abdul Sattar Dero. DW-6 Muhammad Hanif deposed that he is working with Akram and Ashraf on their cattle farms situated at Mannu Khan Chowk Stop, Tando Allahyar which has been obtained by Mohammad Akram and Ashraf on rent in July 1999. His job is to supervise the greasing of the cattle done by other servants. In the said farm 53 buffalows and 40 calves belong to Ashraf Ali and 89 buffalows and 40 calves belong to Mohammad Akram. Firstly, cattle were purchased from Mandi in February 1999 and some were purchased in March, 1999 and after July 1999 in his presence on his advocate from open market. After purchase of the cattle, Fitness Certificates

of health were obtained. Those buffalos and calves were only for slaughtering purposes. He was threatened by Akbar Baloch to give statement, which he refused. He is drawing salary Rs.4,000/- per month from Ashraf and Akram. In his cross examination this witness stated that he is working on the cattle farm since February, 1999 and prior to that he was working with Haji Shah Zaman Rajput at his cattle farm. He does not know Abdul Hameed Dero nor Abdul Sattar Dero. DW-7 Zaid Ahmed Mughal, he deposed that his Manager in ADBP Tando Allahyar. The bank grants loan to the Agriculturists from the purpose of purchasing seeds, fertilizer, tractors and tube-well but there is no specific loan for cattle farms. Some smaller Zamindars are given loan to purchase buffalo upto Rs.50,000/-. They do not grant loan for dairy farms. On the basis of entries regarding land available in the Pass Book the land is mortgaged for grant of loan. In his cross-examination this witness stated that according to their manual price one she-buffalo is valued to Rs.30,000/- and cow Rs.25,000/-. DW-8 Syed Ahmed Ali, he deposed that he is Special Officer, Income Tax Hyderabad. Earlier, he was Special Officer, Income Tax at Tando Allahyar. During his posting at Tando Allahyar he has made assessment of M/s. Fahad Corporation, M/s D-International and M/s Softac, those were four firms on the status of Association of Persons. According to this witness as per his record the partners of Fahad Corporation are Mst. Zahida Dero, Fahad, Sattar, Abdul Hameed, Fawwad Sattar. The assessment was on the basis of association of persons. The assessment was under Section 62 of Income Tax Ordinance. He has also brought the record of income tax of M/s. D-International. He

produced the income tax returns for the year 1996-97 of M/s. D-International at Ex.40/9 and its assessment order at Ex.40/10. He also produced income tax returns for the assessment year 1997-98 at Ex.40/11 and its I.T. 30 at Ex.40/12. He produced income tax returns for the assessment year 1998-99 at Ex.40/13 and its I.T. 30 at Ex.40/14. He also produced income tax returns for the assessment year 1999-2000 at Ex.40/15 and its demand notice at Ex.40/16 issued under Section 85 of Income Tax Ordinance. Alongwith the returns for assessment year 1996-97 photocopies of Partnership Deed and Certificate of Registrar of Firms were also filed which he has already produced. According to the Partnership Deed the partners of this firm were Mrs. Zahida Dero, Fahad Sattar, Moula Bux and Fawwad Sattar. The assessment of this firm was on the status of AOP (Association of Persons). It is assessed under Section 62 of Income Tax Ordinance. He also produced the income tax returns of M/s. Construction Club Contractors, Developers & Agricultural for the assessment year 1996-97 at Ex.40/17 and its assessment order at Ex. 40/18. He also produced the returns of this firm for the assessment year 1997-98 at Ex.40/19 and its I.T. 30 at Ex.40/20. He also produced income tax returns of this firm for the assessment year 1998-99 at Ex.40/21 and its I.T. 30 at Ex.40/22. He also produced income tax returns of this firm for the assessment year 1999-2000 at Ex. 40/23. With Ex.40/11 a copy of Deed of Partnership and Registration of Firm were filed which he has already produced alongwith the returns. According to the Partnership Deed, Muhammad Azim Chandio, Moula Bux, Ashraf Ali and Abdul Hameed are the partners. The assessment was on the

basis of status of AOP. He also produce income tax return of M/s. Compact Foundation, Contractors & Developers for the assessment year 1996-97 at Ex.40/24, and its assessment order at Ex.40/25. Alongwith this return copy of Deed of Partnership and Certificate of Registrar of Firms were filed and according to the Partnership Deed M/s. Abdul Hameed Dero, Moula Bux, Ashraf Ali and Muhammad Azim are the partners of the firm. He also produced income tax returns of this firm for the assessment year 1997-98 at Ex.40/26 and its I.T. 30 at Ex.40/27. The income tax return of this firm for the assessment year 1998-99 is not available in the record and he produce its I.T. 30 at Ex.40/28 and its demand notice u/s 85 of Income Tax Ordinance at Ex.40/29. He produced return of this firm for the assessment year 1999-2000 at Ex.40/30. The assessment of this firm is u/s 62 of Income Tax Ordinance. In his cross-examination, this witness stated that he did not make inquiry on any return of these 4 firms on the reasons given in the assessment order 1996-97. The assessments were made on the basis of the returns and documents filed alongwith the returns and on the statement of authorized representative of the Assesses. None of these 4 firms filed any application u/s 68 of Income Tax Ordinance for registration of the firms. He has no personal knowledge about these firms. DW-9 Ghulam Shabbir deposed that he is Zamindar, owns 4 acres land and 3 buffalows and he also sell the milk of his buffalo. He knows Nadia, Uzma, Lubna and Mahjabeen they are daughters of Abdul Sattar Dero. He knows Abdul Sattar for the last 12/15 years, who have been shifted to Karachi about 15/16 years ago. The daughters of Abdul Sattar used to do work of stitching in

the village of this witness as his sister and daughters do stitching work in their house. The material is given by the daughters of Abdul Sattar Dero and the daughter and sister of this witness receive labour charges of that work. The payment is made as per work done. He used to collect the payment of work and distribute it to the women. Two hand stitching machines are in his house. The work is done for Rs.500/- to Rs.1,000/- in a week. The father of Abdul Sattar Dero was a Zamindar and this witness knew him. The witness does not pay income tax nor he has the record of stitching work. In cross-examination this witness stated that he does not know where the embroidery is sold by the daughters of Abdul Sattar Dero. The daughters of Abdul Sattar Dero live at Karachi and used to come in the village when they bring the material. DW-10 Zulfiqar Ali deposed that he is shop keeper of Kiryana at Kumber Ali Khan. He knows Abdul Sattar Dero who lives in his Mohallah at some distance. He does not know the profession of Abdul Sattar Dero. He knows the daughters of Abdul Sattar namely Mahjabeen, Uzma, Lubna and Nadia. About one and half years ago they used to come to his house for getting stitching on dopattas, suits, rali and chaders which is done by sister, sister in law and wife of his witness. In his house 2/3 sewing machines for the work. The work was given to the women folk of this witness by the daughters of Abdul Sattar Dero in huge quantity, which the women folk of this witness got done with the help of other Mohallah women. The payment was made by the daughters of Abdul Sattar Dero, which was distributed amongst the women as per work done by them. The materials for the work were supplied by the daughters of Abdul Sattar Dero. In

his cross-examination this stated that Abdul Sattar Dero belongs to the same village of this witness i.e. Kumbar Ali Khan. When the daughters of Abdul Sattar Dero come to village they come often separately and often together. He did not see any male member with them. The father of Abdul Sattar Dero has been expired about $\frac{3}{4}$ years ago. He does not know about the profession of the father of Abdul Sattar Dero besides Zamindari. He identified the defence witness Ghulam Shabbir sitting in the room and stated that he resides near his hose and his village is at some distance of this village. DW-11 Jan Muhammad, he stated that he is a farmer works on the land of one Mullah Mohammad. He knows little about Abdul Sattar Dero but knows Lubna, Nadia, Uzma and Mahjabeen as they used to come in his village and get the work of stitching from women folk. His daughter, wife and mother do the work of stitching and they are doing the work of Abdul Sattar Dero for the last 3 years. For the last one and half year they did not come to his village. The neighboring women also collect the work from his house. The material is supplied by the daughters of Abdul Sattar Dero and payment is made to the women folk of this witness, which they distribute amongst other women as per work done by them. In his cross-examination this witness stated that he does not know about other daughters of Abdul Sattar Dero. The father of Abdul Sattar Dero was Jamadar in police department posted at Larkana. He did not see the father of Abdul Sattar Dero for a long time. DW-12 Jan Mohammad deposed that he is an employee of Moula Bux, who runs business of supply of fertilizer to the Agriculturists and lives in Tando Allahyar. The name of the firm is M/s D-International. The

owners of M/s. D-International firm are Fahad, Fawwad, Mst Zahida and Moula Bux, his salary is Rs.3,000/- per month which is paid to him by Moula Bux. He used to receive the payments from the customers on behalf of D-International and give it to Moula Bux. Another employee Saifullah is also worked with him. In his cross-examination this witness stated that the complete name of Moula Bux nor he knows the name of husband of Mst. Zahida Dero and father of Fawwad and Fahad. The office of D-International is situated in Barari, Tando Allahyar where the godown of the firm is situated. The office of D-International is on one room. Moula Bux purchases the fertilizers from city. He does not know if any bank account of D-International is running. About Rs.1,000/- is monthly sale of fertilizers. No vehicle belongs to D-International. The salary of Saifullah is Rs.2,500/- per month. The office of D-International is in rented premises. DW-13 Mujeeb-ur-Rehman, he deposed that he is an employee of M/s Compact Foundation which is a partnership firm. Mohammad Azim, Moula Bux, Abdul Hameed and Ashraf Ali are partners. His salary is Rs.3,000/- per month. The Compact Foundation owns Weigh Bridge and Atta Chakki. The weight bridge was installed in 1998 in the village of Tando Allahyar. There are 4 Atta Chakkies, two for cleaning purposes, which are installed in two shops. The total value of these 4 chakkies is about Rs.100,000/-. The value of weight bridge is about Rs.450,000/-. His duties are to open the chakkies, grind the flour and to close the machine. He also weigh the vehicles on the weigh bridge. Some time he or some time Azim receives the payment. In his cross-examination he stated that there are only two employees on Atta Chakki and weigh bridge, one

Munshi Nadeem and the other he himself. He is employee of Compact Foundation since 1998. The shops where Atta Cahkkies are installed are on rent. They admitted that behind the shops where weight bridge an Atta Chakkies are installed there is cattle farms, residential bungalow, mosque and school. The daily income of Atta Chakkies is about Rs.200/- or Rs.300/- and daily income of weight bridge is about Rs.200/- or Rs.300/-. The electricity bill of Atta Chakkies is about Rs.4,000/- or Rs.5,000/- and electricity bill for weigh bridge is about Rs.100/- or Rs.150/-. DW-14 Mohammad Bachal deposed that he remained as Patwari at Additional Nasarpur from 2.9.1999 to 23.2.2000. He knows Abdul Sattar Dero. He also knows some of relatives of Abdul Sattar Dero. He was asked to prepare a report regarding agriculture lands of Abdul Sattar and his family by Mukhtiarkar Taluka Tando Allahyar, which this witness prepared and submitted at Mukhtiarkar office (Ex.6/23). In this report, relationship mentioned by him came to his knowledge from his own inquiry at the spot. The 26 shops mentioned in the report are constructed on the land owned by Fawwad which were already constructed prior to his posting. The 8 godowns mentioned in the report are owned by Fawwad. He does not know about the ownership of 4 Atta Cahkkies. The weight bridge installed in the shop is owned by Abdul Hameed. The two offices and residential bungalow, mosque and school were constructed prior to his posting. He did not mention about cattle form but mentioned dairy farm, which is owned by Mohammad Ashraf on the land owned by Fawwad. He could not know about the ownership of tractors, trolleys and saw-machine. The rates of land mentioned in the

report are as per rate fixed by the Government. He obtained the entries from the record of rights. He cannot say without help of the record as to who paid the Abiyana, Hal and Ushr. He produced copies of 9 Income Tax Certificates issued by Mukhtiarkar Tando Allahyar on the basis of his report Ex.47/1. DW-15 Ellahi Bux, he deposed that he knew Abdul Sattar Dero who belongs to his Taluka/Tehsil but he did not meet with him for the last 10/12 years. He knows Mahjabeen, Nadia, Uzma and Lubna who are daughters of Abdul Sattar. He met them in Tehsil Kumbar as the daughter in law and daughter of this witness do embroidery work in his house and own two sewing machines. In cross-examination this witness admitted that Mahjabeen, Lubna, Uzma and Nadia live in Karachi not in Kumbar. The two machines were purchased about 10/12 years ago but he has not purchased receipts of the said machines. The embroidery work of the daughters of Abdul Sattar Dero was being done for the last $\frac{3}{4}$ years. DW-16 Javed Hussain is an Architect, he deposed that he is a registered Architect with Pakistan Council of Architects & Town Planning and for the last 10 years he has been working with M/s. Soorti & Partners, Chartered Architect Firm of international repute. Besides, he runs his own business under the name of Rizwan & Javed Associates located at P.E.C.H.S. Karachi. Mrs. Zahida Dero on 16.4.2000 came to his office and showed him a copy of reference of this case wherein 14 structures were listed. Mrs. Zahida Dero wanted to engage him to give an expert opinion on the valuation of the said properties. The terms were settled with her and she introduced her lawyer Mr. Mohammad Naseem. On the next day this witness went to the

office of the said Mohammad Naseem and collected original documents of the said properties. The transport was provided by Mrs. Zahida Dero in which this witness alongwith his team including Assistant Architect and photographer went on 20.4.2000 to Tando Allahyar and met with the Manger of Mrs. Zahida Dero namely Nadeem, who identified the said 14 properties one by one. He made spot survey of material in terms of quality and quantity and recorded his observation. He produced Master Layout Plan of two survey numbers at Ex.50/1. He produced a detailed Layout Plan of item No.2 at Ex.50/2. He produced 7 photographs of item No.3 at Ex.50/3. He produced the detailed report at Ex.50/4. According to this report, the cost of this item comes to Rs.580,658/- at the rate of Rs.56.76 per square feet. In his cross-examination this witness admitted that he did the job on payment of professional fee which was paid to him by Mrs. Zahida Dero. He is competent to give such assessment as a registered Architect. He admitted that this type of assessment is his first assignment. He was received at the site by the Manager of Mrs. Dero, who told him about the details of the properties. DW-17 Fayyaz Ahmed resident of Kumbar Ali Khan, Larkana deposed that he knew Abdul Sattar Dero since childhood. He has been shifted from Kumbar Ali Khan to Karachi about 10/12 years ago. However he keep visits to Kumber Ali Khan. He also knows the daughters of Abdul Sattar Dero namely Lubna, Mahjabeen, Nadia and Uzma they used to come their house at Memon Mohallah from Karachi. The wife and sister of this witness do the embroidery work in their house and the said daughters of Abdul Sattar Dero used to come to the house of this witness to

hand over the material for embroidery work to the wife and sisters of this witness. Usually, the work for Rs.1,000/- or Rs.1,500/- in a week is given by the said daughters to the wife and sisters of this witness. DW-18 Umer Din, he deposed that Abdul Sattar Dero is known to him as he lived near to his para since his childhood. At present Abdul Sattar Dero resides in Karachi. He also knew the daughters of Abdul Sattar Dero namely Mahjabeen, Uzma, Lubna and Nadia as they used to come to his house to deliver the work of embroidery which is done by his sister and wife of this witness. The work delivered to his wife and sisters in a week is worth Rs.500/- to Rs.700/-. DW-19 Ali Raza is a Chartered Accountant, he deposed that he is sole proprietor of Namdar & Company Chartered Accountants. In January, 1997 Mrs. Zahida Dero alongwith her Accountant contacted him and wanted to get prepare profit and loss account, balance sheet, statement of assets and liabilities and wealth statements of Dera Poultry Farm, Dera Enterprises, Dera Ice-factory and superlative fields. The terms of the job were settled and cash book and other documents were provided to him. On the basis of documents, he prepared profit and loss account of Dera Poultry Farm for the period 1.1.1976 to 31.12.1976 and balance sheet as on 31.12.1976. He also prepared profit and loss account and balance sheet for the year 1977, which he produced at Ex.53/3. He also produced profit and loss account statement and balance sheet for the year ending 1978 at Ex.53/4. He produced profit and loss account and balance sheet for the year ending 1979 at Ex.53/5. He produced profit and loss account and balance sheet for the year ending 1980 at Ex.53/6. He produced profit and loss account and

balance sheet for the year ending 1981 at Ex.53/7. He produced profit and loss account and balance sheet for the year ending 1982 at Ex.53/8. He produced profit and loss account and balance sheet for the year ending 1983 at Ex.53/9. He produced profit and loss account and balance sheet for the year ending 1984 at Ex.53/10. He produced profit and loss account and balance sheet for the year ending 1985 at Ex.53/11. He produced profit and loss account and balance sheet for the year ending 1986 at Ex.53/12. He produced profit and loss account and balance sheet for the year ending 1987 at Ex.53/13. He produced profit and loss account and balance sheet for the year ending 1988 at Ex.53/14. He produced profit and loss account and balance sheet for the year ending 1989 at Ex.53/15. He produced profit and loss account and balance sheet for the year ending 1990 at Ex.53/16. He produced wealth statements of Mrs. Zahida Dero from 1977 to 1992 at Ex.53/17. He produced 4 wealth reconciliation statements for the period 1993 to 1996 at Ex.53/18. On the basis of documents, Roshan Ali was partner of Zahida Dero in Dera Ice-factory and Dera-Enterprises. In superlative fields Roshan Ali and Zahida Dero were the Directors. He also prepared wealth statement of Roshan Ali Dero for the period 1975 to 1996. He produced his wealth statements and reconciliation statement at Ex.53/19. He also prepared the profit and loss account and balance sheet of Roshan Ali Dero for the period 1974 to 1988 at Ex. 53/20. On the basis of documents, Mst. Hakim Khatoon was the partner of Mrs. Zahida Dero in Dera Ice Factory. He produced 9 wealth reconciliation statement of Hakim Khatoon for the period 1988 to 1996 at Ex.53/21. He also produced reconciliation of wealth of Mst.

Hakim Khatoon upto the year 1988 at Ex.53/22. In his cross-examination this witness stated that he only prepared these statements and gave to his client but did not filed these statements in any government office. He admitted that he had prepared the reports on the basis of material and documents provided to him by his client and he has no personal knowledge about it. He admitted that on the documents the signature of Mrs. Zahida Dero are available and signature of Hakim Khatoon and Roshan Ali are not available. Vide statement Ex.54, the learned defence counsel closed the side of evidence of the accused.

6. Once prosecution concluded evidence, Special Prosecutor NAB filed an application under Section 12 of NAO praying freezing of 32 properties detailed in para-56 of the trial court's judgment. After hearing both the parties, vide orders dated 30.4.2001, following proclamation inviting objections on the said application was published in the newspapers:-

PROCLAMATION

"WHEREAS, an application under Section 12 of NAB Ordinance, 1999 has been filed by the Special Prosecutor on behalf of NAB before this Court, praying for freezing the following properties allegedly owned by the accused Abdul Sattar Dero s/o Ghulam Haider Dero accumulated in the names of his wife, children, brothers, relatives and associates.

Sr. No.	Description of Property	Names of alleged Ostensible Owners
1.	Plot No. 7, Gulshan-e-Qasim, Port Qasim, Karachi	Abdul Sattar Dero s/o Ghulam Haider Dero
2.	Plot No.100/I&II, Phase-VI, DHA, Karachi	-do-
3.	House No. D.S. No. B/783, Kamber Ali Khan, Larkana Sindh	-do-
4.	98.35 acres of agricultural land at Deh	-do-

	Lund, Tapu Longai, Tehsil and District Larkana, Survey Nos. 49 to 52, 55 to 59, 60-1, 62-2, 147-1, 149, 174, 237, 238, 259, 312, 313, 328 329.	
5.	House No.53/II, 15 th Street, Khayaban-e-Mujahid, Phase-V, DHA, Karachi	Mrs. Zahida Dero w/o Abdul Sattar Dero
6.	126 acres of agricultural land Survey Nos. 200-3, 200-4, 208-3, 2098-1+4, 222-1+4, 223-1+04, 224, 200-1-4, 197-3-4, 198-3-4, 221-1-04, 212-1-04, 219-1-2, 220-1-2 at Deh Ghaeki Tehsil Tando Allahyar District Hyderabad.	Abdul Sattar Dero
7.	140.26 Acres of Agricultural land. Survey No. 183-1+04, 185-1-2-4, 186-1-2, 196-1-4, 22-5A to D, 22-4, 23-3A to D, 23-4A to D, 24-1A to D, 24-3A to D, 24-4, 4A, 25-1-2, 25-3, 25-4.26-1 to 3, 42-1, 42-3, 42-4A to D, 42-2, 43-1, 43-2A to D, 43-3A to D, 43-4A , B,C, 44-1A to D, 44-2A to D at Deh Ghaeki Tehsil Tando Allah Yar, District Hyderabad.	Fahad Dero s/o of Abdul Sattar Dero
8.	129.50 acres of agricultural land. Survey No. 160-7-10, 161-4-5-6, 162-1-2-3, 163-2-3, 164-3-4, 221-4, 45-1A to D, 45-2A, B, C, 45-3, 45-4A, A to D, 46-5, 46-4A, 65-1, 56-4, 83-1 to 16, 84-1 to 4, 84-6 to 10, 85-1 to 5, 86-1A, 86-1-2, 87-2, 87-1A to D, 87-5A, B, 87-6A, B,C, at Deh Ghaeki Tehsil Tando Allah Yar, District Hyderabad.	Fawwad Dero s/o Abdul Sattar Dero.
9.	Shopping Centre consisting of 26 Shops Survey No. 56-1, Deh Visarki, Tando Allah Yar, District Hyderabad	-do-
10.	Cattle farm sheds at Tando Adam Raod Survey No.56-4, Deh Visarki, Tando Allah Yar, District Hyderabad	-do-
11.	Godowns Tando Adam Road, Survey No. 56/1, Deh Vesarki, Tando Allah Yar, District Hyderabad.	-do-
12.	Homes and dome type hut, Tando Adam Road, Survey No. 56-1, Deh Vesarki, Tando Allah Yar, District Hyderabad.	-do-
13.	Tractor Shed Guard Room, Meter Room and small godown/store, Tando Adam Road, Survey No. 56/1, Deh Vesarki, Tando Allah Yar, District Hyderabad.	-do-
14.	Building Structure without slab/roof Survey No.56-1, Deh Vesarki, Tando Allah Yar, District Hyderabad.	-do-
15.	Residential Bungalow double story, Survey No. 56-1, Deh Vesarki, Tando Allah Yar, District Hyderabad.	-do-
16.	Dairy /cattle farm Survey No. 56-4, Deh Vesarki, Tando Allah Yar, District	-do-

	Hyderabad.	
17.	Computerized weigh bridge at Fahad and Fawwad Fruit Farm, Survey No. 56/1, Deh Vesarki, Tando Allah Yar, District Hyderabad.	-do-
18.	Four Atta Chakies hand mill with electric motors, Survey No.56/1, Deh Vesarki, Tando Allah Yar, District Hyderabad.	-do-
19.	Livestock consisting of 141 buffalows plus 80 cows plus 2 bullocks plus 1 He-Bullock, Survey No. 56/4, Deh Vesarki, Tando Allah Yar, District Hyderabad.	-do-
20.	198.28 acres of agricultural land. Survey No.53-I, 123-I to 5, 53-4 85-1-2, 86-1 to 4, 87-1 to 4, 94-4, 122-1 to 3, 142-1-2, 54-1-2, 93-1 to 4, 124-3-4, 140-1-2, 141-1-2, 149-1-2, 1525-2 to 4, 135-1, 91-1 to 4, 124-1-2, 85-3-4, 92-1 to 4, 84-A, 85-A, 83, At Deh Ghaeki Tehsil Tando Allahyar District, Hyderabad.	Fouzia Anwar d/o Abdul Sattar Dero.
21.	House No. 114/II, 31 st Street, Phase-VI, DHA, Karachi.	Mst. Hakim Khatoon w/o Ghulam Haide Dero.
22.	Agricultural land, 27, 39 acres at Deh Ghaeki, Tehsil Tando Allah Yar, Survey No. 141-3-4, 142-7-8. 143-12, 163-1, 164-1-2 and 175.01 acres agricultural land at Deh Vesarki, Tando Allah Yar, District Hyderabad.	-do-
23.	24.04 acres of agricultural land at Deh Lund, Tapu Longai, Tehsil and District Larkana, Survey No. 206, 180, 198, 181-1, 181-2, 181-3, 181-4, 181-5.	Abdul Hameed Dero s/o Ghulam Haider Dero.
24.	170.04 acres of land at Tehsil Tando Allah Yar, District Hyderabad, Survey No. 160-7-10, 161-4-5-6, 162-1-2-3, 163-2-3, 164-3-4, 183-1-4, 84-1-4, 185-1-2-4, 185-1-2-4. 186-1-2, 196-1-4, 221-4, 177-3, 203-1-2, 203-3-A-4, 204-1-2-3, 206-1-2-3, 207-1-4, 208-a-2-4, 201-1-1-4, 202-1-4.	-do-
25.	Plot No. 14, Survey No. RS-239, Tehsil Tando Allah Yar, District Hyderabad.	-do-
26.	Plot No. 82/A, 9 Ward A, Tehsil Tando Allah Yar District Hyderabad	-do-
27.	Residential bungalow, Survey No. 82-A/9, Tando Allah Yar District Hyderabad.	-do-
28.	99.32 acres of agricultural land. Survey No. 168-4, 175-1-2, 176-1-04, 177-1-2-4, 178-1-04, 205, 100-1 to 4, 101-1-CD137-1 to 4, 138-4, 152-IA, 152-2 at Deh Vesarki Tappo Nasarpur, Tehsil Tando Allah Yar District	Roshan Ali Dero s/o Ghulam Haider Dero.

	Hyderabad.	
29.	House No. C.S. No. 995, Ward B, Kambar Ali Khan District Larkana.	Khalid Hussain s/o Ghulam Haider Dero.
30.	Survey No. 509, 210, 465/5, 464, Deh Dera Taluka Kamber Ali Khan District Larkana.	Liaquat Ali s/o Ghulam Haider Dero.
31.	116.11.5 Acres of agricultural land. Survey No. 180-2-3, 181-1-04, 182-1-04, 199-1-4, 166-2-3, 168-1-2-3, 189-2-3, 180-1-4, 167-4-3-35, at Deh Ghaeki Tehsil Tando Allah Yar District Hyderabad.	Mrs. Tehmina Chandio, Sister-in-law of Abdul Sattar Dero.
32.	75.35 acres of agricultural land. Survey No. 210-2+04, 221-1-2-3, 179-1 to 4, 197-1-2, 198-1-2, 140-2-3, 141-1-2, 141-4, 146-1, 146-3, 146-4, at Tehsil Tando Allah Yar District Hyderabad.	Tufail Chandio, Husband of Tehmina Chandio, brother in law of Abdul Sattar Dero.

The person/persons having claim, objection, interest or right in the aforesaid properties should appear before this Court and file his/their claims/objections, if any on or before 14.5.2001.”

7. In pursuance of the above proclamation, 21 objections were filed including one by the Appellant/accused himself, as well as, by (1) Mst. Soomri w/o Sajjad Hussain (2) Munir Hussain s/o Bilawal Khan (3) Liaquat Ali s/o Batasho Khan (4) Huqdar s/o Ghazi Khan (5) Mohamad Alam s/o Misri Khan (6) Mohammad Anwar s/o Allahdino (7) Mohammad Ishaque s/o Mohammad Ibrahim (8) Mohammad Akram s/o Mohammad Saleem (9) Mrs. Tahmina w/o Tufail Ahmed Chandio (10) Fahad Dero s/o Abdul Sattar Dero through his mother Zahida Dero (11) Tufail Ahmed Chandio s/o Mohammad Azam (12) Fawwad Dero s/o Abdul Sattar Dero through his mother Zahida Dero (13) Mrs. Zahida Dero w/o Abdul Sattar Dero (14) accused Abdul Sattar Dero s/o Ghulam Haider Dero (15) Khalid Hussain s/o Ghulam Haider Dero (16) Roshan Ali s/o Ghulam Haider Dero (17) Abdul Hameed Dero s/o Ghulam Haider Dero (18) Fouzia Anwar w/o Mohammad Anwar (19) Liaquat Ali s/o Ghulam Haider Dero (20) Mst. Hakim Khan w/o Ghulam Haider Dero and (21) Ashraf Ali

s/o Ghulam Haider Dero. Except the Appellant/accused, all the objectors claimed that they are actual owners of the properties which they have obtained through legal and known sources of income and Abdul Sattar Dero had no concern with their respective properties. Appellant claimed that the properties owned by him have been obtained through his legally sourced income also. Objector Nos. 1 to 7 stated that they have purchased agriculture land from Abdul Hameed Dero in the year 1996. The said land was included in the proclamation at serial No.24. Since the Reference was at the stage of final arguments when the application under Section 12 of NAO was filed by the prosecution, it was heard and disposed of alongwith the final judgment.

8. The trial court framed following points and gave findings thereon:
 - a. Whether the accused Abdul Sattar Dero has been holding public office being public servant?
 - b. What was the nature of pecuniary resources or properties of the accused at the time of joining as public Servant?
 - c. Whether the properties owned by the wife, sons, mother, brothers, relatives and associates of the accused as mentioned in the reference are disproportionate to their known legal sources of income and actually are the properties and assets accumulated by the accused in their names?
 - d. Whether the properties presently owned by the accused as described in the reference are disproportionate to his known source of income?
 - e. What offence, the accused has committed?

9. With regards Appellant being a public servant, prosecution relied on the evidence of PW-7 Mohammad Pervez Shaikh, Manager Establishment, PQA who produced the details of posting of Abdul Sattar Dero at Ex.13/2 & Ex.13/3 to affirm that Abdul Sattar Dero was initially appointed as Assistance Executive Engineer BPS-17 in

1975 and in 1977 he was promoted as XEN in BPS-18. He was posted on deputation as Project Director Gawadar Fish Harbour Mini Port in 1985 when he was promoted to BPS-20. He was posted in PQA by the Federal Government on deputation as Member PMD M-III in July 1989. He remained O.S.D. on various occasions and also as Secretary KPT and that he was posted as Director General (Operations) P.Q.A. in BPS-20 on 25.2.1998. The accused did not challenge this evidence in cross-examination nor in his statement under Section 342 CrPC. He however highlighted his other postings during the period from 1993 to 1999 but all such positions were held in the form of public office. Along with his written statement filed under Section 265-F (5) CrPC he filed his appointment letter issued by the Secretary, PQA dated 9.6.1975 whereby he was appointed as Assistant Executive Engineer in BPS-17. Since there was nothing to contradict rather it was admitted that the accused Abdul Sattar Dero has been a public servant during the period 1975 to 1999, the trial court answered this point in the affirmative.

10. With regards the nature of pecuniary resources or properties of the Appellant at the time of joining public service, the prosecution relied on the evidence of PW-7 Mohammad Pervez Shaikh, Manager Establishment, PQA who produced copies of five declarations of assets for the years 1994-1998 between Ex.13/4 to Ex.13/8. According to him the scheme of filing of the declaration of assets by the employees of the Government only started in 1982 and since the Accused was an employee of Federal Government, Ministry of Communication, Ports & Shipping Wing thus he was not supposed to file his declaration of assets to PQA as he had to file

the same directly to the Government of Pakistan, Port & Shipping Wing. However when FIA during the investigation required declaration forms of Abdul Sattar Dero from PQA, those five declarations of Abdul Sattar Dero for the years 1994-1998 were supplied to FIA. Through the declarations filed by Abdul Sattar Dero, it can be seen that as on 31.12.1994 he only had a house in Kumbar having approximate value of Rs.50,000/- that too purchased from Government of Sindh on 26.6.1974 and cash and prize bonds of an approximate value of Rs.50,000/- purchased through his savings. The accused in cross-examination of this witness contended that he has been filing declaration of assets since 1983. The witness admitted that from 1982 to 1985 Abdul Sattar Dero was in PQA while from 1985 to 1998 he was on deputation at Gawadar Fish Harbour and his parent office was PQA. However, he stated that since 1983 the personal file of accused Abdul Sattar Dero was misplaced in PQA and the same was not traced hence a duplicate file was prepared but he did not remember as to when the duplicate file was prepared. In his statement under Section 342, the Accused stated that he had filed declaration of assets from 1982 but the prosecution has suppressed the record deliberately. He alongwith his written statement under Section 265-F(5) filed photocopies of his declaration of assets for the period 1982, 1983, 1984, 1985, 1991 and 1992. He however not deny his declaration of assets produced at Ex.13/4 to Ex.13/8. Details of assets available in the copies of declaration of assets, claimed to have been filed by the accused are as under:-

1982

Self

25 acres agriculture land	in Larkana	Value of Rs.300,000/-	Purchased in 1974 11.5.1974
One house	in Larkana	Value of Rs.50,000/-	Transferred from Govt. 29/6/74
One Tractor	In Larkana	Value of Rs.50,000/-	Purchased in 1974
Wife			
Poultry Form	In Karachi	Rs.700,000/-	Loan from ADBP 1975-76
Ice Factory	In Karachi	Rs.150,000/-	Loan from ADBP 1-7-1979
One Scooter Honda	In Karachi	Rs.12,000/-	Purchased in 1980
Jewelry	In Karachi	Rs.100,000/-	Gift on marriage-73
One plot	In Karachi	Rs.100,000/-	Allotted from S.I.T.E., Karachi

1983

Self

25 acres agriculture land	Larkana	Rs.300,000/-	Purchased on 11.5.74
One home at Kumbar	Larkana	Rs.50,000/-	Transferred from Govt. on 26.6.1974
One Tractor	Larkana	Rs.50,000/-	Purchased in 1974

Wife

Poultry farm	Karachi	Rs.10,00,000/-	Loan from ADBP in January, 1976
Plot 967 Sq. Yards	Karachi	Rs.350,000/-	Purchased on 26.2.83
Cash/prize bonds	Karachi	Rs.300,000/-	From savings.
Jewelry	Karachi	Rs.100,000/-	By sale of ice factory

1984

Self

One house at Kumbar	Larkana	Rs.50,000/-	Purchased in 1974
Cash/prize bonds	Larkana/Kar	Rs.350,000/-	By sale of agriculture land.
One tractor	Larkana	Rs.50,000/-	--

Wife

Poultry farm	Karachi	18,00,000/-	Loan from ADBP in January, 1976
Plot with construction 967 Sq. Yards	Karachi	Rs.900,000/-	Savings of business

Poultry feed Mills share	Karachi	--	Share purchase basis
1985			
Self			
House	Larkana	Rs.50,000/-	Purchased in 1974
Cash/prize bonds	Karachi	Rs.100,000/-	--
Wife			
Poultry farm	Karachi	Rs.15,00,000/-	Land allotted in 1976
Poultry Feed Mills	Karachi	Rs.700,000/-	Loan from ADBP
House 967 Sq. Yards	Karachi	Rs.10,00,000/-	Saving of business
Jewelry	Karachi	Rs.100,000/-	
1991			
Self			
House DS No.B/783	Larkana	Rs.50,000/-	Purchased in 1974
Cash/prize bonds	Kar/Larkana	Rs.50,000/-	---
Wife			
House No. 53/II	Karachi	Rs.10,00,000/-	Purchased in 1983
Cash/prize bonds	Karachi	Rs.483,704/-	Sale proceeds
Son (Fahad Dero)			
85-14 acres Agriculture land	Tando Allahyar	Rs.733,900/-	By gift on 1.3.1983
Cash/prize bonds from 80	Kar/Hyderabad	Rs.398,270/-	Agriculture income
Son (Fawad Dero)			
87-04 acres	Tando Allahyar	Rs.742,283/-	Land gifted on 1.3.1989
Cash/prize bonds 1.3.89	Kar/Hyderabad	Rs.388,600/-	Agriculture income
1992			
Self			
House D.S. No. B/783	Larkana	Rs.50,000/-	Purchased on 26.6.1974
Cash/prize bonds	Kar/Larkana	Rs.50,000/-	---
Wife			
House No.53/II	Karachi	Rs.10,00,000/-	Purchased in 1983
Cash/prize Bonds	Karachi	Rs.514,114/-	Earning from rentals.
Son (Fahad Dero)			
84-14 acres agriculture land	Hyderabad	Rs.733,900/-	Gifted on 1.3.1989
Cash/prize bonds from 89	Kar/Hyderabad	Rs.620,718/-	Agriculture income.
Son (Fawad Dero)			
87-04 acres agriculture land	Hyderabad	Rs.747,283/-	Gifted on 1.3.1989
Cash/prize bonds from 89	Kar/Hyderabad	Rs.607,000/-	Agriculture income

11. The learned trial court observed that in the year 1982 the Accused was holding agriculture land worth Rs.300,000/-, household worth Rs.50,000/-, tractor valued to Rs.50,000/- and his wife's assets were of Rs.10,62,000/- but no wealth statement was filed for those properties/assets. The Accused as per his own evidence started filing wealth statements from the year 1992-93 and his wife Mst. Zahida Dero did the same from the year 1996-97. Further, the Accused in his statement under Section 265-F(5) though filed many documents but did not file any documents pertaining to the purchase of land measuring 25 acres as mentioned in the declaration of assets 1982, nor any documents pertaining to sale of the said land as mentioned in the declaration of assets 1984. Another important discrepancy is that in the declaration from of the year 1984, value of prize bonds and cash has been declared as Rs.50,000/- while in the declaration of assets filed by the accused in 1984 it has been shown as Rs.350,000/- and in the subsequent years shown as Rs.50,000/-. From above it is clear that at the time of induction in the Government service he only owned one property in Kumbar and there is no record showing that any ancestral agricultural property has ever been transferred to Abdul Sattar Dero.
12. With regards the case that the Appellant/accused had accumulated properties and assets in the names of his wife, sons, daughter, mother, brothers and associates, who had no known sources of income and the properties held in their names being quite disproportionate to their known sources of income, prosecution led evidence. The Accused did not deny the properties held by them

but averred that the said assets and properties have been acquired by those individuals through their own independent sources of income and the accused had no concern with those properties.

13. To bring an offence within the four corners of Section 9(a)(v) of NAO, prosecution had produced evidence of the properties held in the name of the dependents, spouse, relatives and associates of the Appellant. It is to be kept in mind that all the above named persons in pursuance of proclamation published in the newspapers filed their claims and objections in respect of the properties allegedly accumulated by the Accused in their names. The trial court in its judgment has gone through minutely into these claims and has dealt with each of these objectors as per the following:

Mst. Zahida Dero - According to her she was married to Abdul Sattar Dero on 9.5.1973. She claims that she belongs to a Zamindar family who owns properties in Larkana. She filed revenue record in 34 leaves but nowhere any property is found in her name. She claims that 4 acre land was leased to her for poultry purpose being Plot No. 16-E Deh Tore Gadap, Karachi by the Deputy Commissioner, East on 2.1.1976. She constructed the same with office store, house and sheds and started poultry farm business. A loan of Rs.42,825/- was obtained from ADBP. On 1.9.1979 a partnership firm in the name and style of Dera Ice factory was established registered with Registrar of the Firms on 16.4.1980 and a factory was constructed and completed in 1980 on Plot No. 11-A, Sector 17, Korangi Industrial Area, Karachi. A loan of Rs.723,000/- was sanctioned by IDBP and she earned income in one year about

278,000/-. Thereafter the said ice factory was given on one year lease and was sold to M/s. Atif for a total Rs.13,50,000/- in 1983. Another investment was made in the name of M/s. Dera Enterprises, a partnership firm and the Government of Sindh gave her a plot measuring 0.5 acres in Site Karachi on 25.11.1979 which was later on sold to M/s. Seiko Enterprises on 17.1.1983 for Rs.200,000/-. From the amounts received from the above project she claims to have purchased the plot No.53/II, 15th Street, Khayaban-e-Mujahid, Phase-V, DHA, Karachi measuring 966.67 Sq. Yards for Rs.150,000/- on 26.1.1983 thereafter she constructed the same in 1984 and the total cost of plot and construction comes to Rs.10,00,000/-. The said house was later on rented out on lease to the Port Qasim Authority and she is receiving rent from P.Q.A. from 1985 to 2000. She also established a company in the name and style of M/s. Superlative Feeds & Allied Products (Pvt) Limited and she invested Rs.700,000/- in purchasing share of the company and she was nominated Director and a loan of Rs.25,00,000/- was sanctioned by IDBP. Later on the said shares were sold on 27.1.1987. On 23.8.1994 she received cash Rs.700,000/- from one Mansoor Ahmed to whom she had given the said amount on April, 1989. From the above investments and income she purchased 126 acres of agriculture land in Deh Ghaiki Tapu Nasarpur, Taluka Tando Allahyar on 31.9.1994 and since then she is earning income from that agriculture products. She is not dependent on her husband. She has been filing income tax and wealth returns since 30.6.1993 and she is also partner of firms M/s. Fahad Corporation and M/s. D-International. She stated that the cost of land as assessed by the

prosecution is not correct and she has therefore owned agriculture land and house 53/II, 15th Street, which she acquired through her independent sources.

Fawad Dero – Admittedly he is son of the appellant/accused and he has filed his objections through his mother. The claim of this objector is that his grand-mother Mst. Hakim Khatoon was the owner of agriculture land Tando Allahyar measuring 175-50 acres and due to love and affection she had gifted 25-02 acres to him on 1.3.1989. Further the real sister of her grand-mother Mst. Hidayat Khatoon was the owner of agriculture land at Tando Allahyar measuring 62-02 acres, who was also the partner of Dera ice factory, and out of natural love and affection she gifted the said 62-02 acres to him. Further his uncle Abdul Hameed Dero, out of natural love and affection had gifted 42-11 acres of land to him and since then he has been earning agriculture income and he has been paying. His father had obtained the permission for accepting the gifts. Out of the agriculture income earned from 1989 he started the construction of structure on the agriculture land for the purpose of storage of agriculture products for self and for other smaller Zamindars, for cattle sheds, etc. at Survey No. 56/4. The construction was started in 1999 and still not yet completed. He also constructed house, small stores and huts etc., at Survey No. 56/I and the total cost incurred on such construction upto 30.6.1999 was Rs.30,85,678/-. He also became 25% share partner in M/s. Fahad Corporation, M/s. D-International and he has been filing income tax and wealth tax return from 30.6.1994.

Fahad Dero - He at the time of the trial was also minor son of the accused and filed his objection through his mother. According to him, his grandmother Mst. Hakim Khatoon had gifted him due to love and affection 85-14 acres of land at Deh Visarki Tando Allahyar on 1.3.1989. His uncle Abdul Hameed Dero out of love and affection had gifted 55-12 acres of land to him on 25.6.1994 and since then he is enjoying his properties benefits. His father had obtained the permission of the said gifts from the Government. He also became partner of 25% share in M/s. Fahad Corporation and M/s. D-International. He has been filing income tax and wealth tax return from 30.6.1994.

Mst. Hakim Khatoon - Mother of the accused claims to belong to an Agriculturists family. She had sold inherited property in the year 1974. She became partner in M/s. Dera Ice factory and invested the money, which she accumulated by her savings and small gifts from parents. The said ice factory was sold on 15.3.1983 and she received her share. She out of love and affection received Rs.12,50,000/- as gift through a declaration from her son Roshan Ali on 2.4.1987. She acquired 175-01 acres agriculture land in Deh Visarki for Rs.15,00,000/- on 23.2.1989 and she gifted 85-14 acres to her grandson Fahad, 25-02 acres to Fawad and 65-5 acres remained with her. She and her sister Mst. Hidayat Khatoon gifted jointly to Fawad son of accused 62-2 acres of land on 1.3.1989. She also a shareholder in M/s. Sambara Engineering Associates in 1993. She has been filing income tax and wealth tax return and has purchased agriculture property of 27-39 acres in Deh Ghaikae Tando Allahyar on 10.11.1993 for Rs.394,000/-. She encashed the

foreign exchange bearer certificates on 28.9.1994 for Rs.30,00,000/-. She out of her above sources of income purchased Plot No.114/II, 31st Street, Phase-VI, DHA, Karachi, admeasuring 500 sq. Yards for Rs.305,000/- on 22.1.1994. The construction of the said plot was completed in 1997 and total cost incurred Rs.805,000/-.

Abdul Hameed Dero- Brother of the accused has filed his objections claiming that he belongs to agriculturist family and he started his career in 1980 with his sister in law's poultry farm (the wife of accused). Out of his savings, he purchased plot No.82-A-9 measuring 1830 sq. feet at Tando Allahyar vide Sale Deed dated 9.1.1990. On 20.7.1991 his uncle Faqir Sher Mohammad out of love and affection with him gifted cash amount of Rs.500,000/-. On 9.10.1993 the friend cousin Nisar Ahmed out of love and affection gifted him Rs18,00,000/-. On 11.11.1993 he out of the above sources acquired the property situated at Deh Ghaikae Taluka Tando Allahyar admeasuring approximately 97-23 acres. He out of love and affection gifted the said land to his nephews Fahad (55-12 acres) and Fawad (42-11 acres) (the sons of the accused) on 25.6.1994. The petitioner encashed F.E.B.Cs. for Rs.760,000/- on 30.6.1994, Rs.17,50,000/- on 25.9.1994 and Rs15,00,000/- on 28.9.1994. Out of the above sources of income, he purchased 98-07 acres land at Deh Ghaikae on 31.8.1994 for Rs.500,000/-. He sold 39 acres of land to various local persons in April, 1996. He became 25% partner in M/s. Compact Foundation, Construction Clubs, D-International and Fahad Corporation. M/s. Compact Foundation purchased weigh bridge and 4 Atta Chakkies at Tando Allahyar for

consideration of Rs.460,000/- and Rs.100,000/-. In the year 1996-97 he got constructed his residential plot bearing Survey No. 82-A-9 Tando Allahyar, District Hyderabad and invested Rs.200,000/-. On 8.8.1998 he purchased Plot No. 14 in Survey No. 239 and got it constructed for Rs.240,000/-. He also purchased agriculture land measuring 24-04 acres agriculture land in Deh Lund Taluka Larkana for Rs.50,000/- on 4.2.1999. He has been filing income tax and wealth tax return since 1994.

Ashraf Ali - Brother of the accused claims that he belongs to the agriculturist family. He became 10% shareholder and Managing Partner of M/s. Fayyaz Enterprises on 2.1.1995. His brother Abdul Hameed had gifted him Rs.500,000/- out of love and affection on 18.5.1995. His mother gifted him Rs.10,00,000/- on 15.5.1997. He acquired tenancy rights in respect of shed and portion of cattle shed situated at Survey No. 54-4 Deh Visarki Tando Allahyar from Fawad on 9.1.1996. He became 25% share partner in the firm M/s. Compact Foundation on 17.2.1996. In 1999 he purchased the bufallows and cows. He is regularly paying income tax since 1996-97.

Tufail Ahmed Chandio – Associate/Relative has filed his objection through his attorney Mohammad Akram. He claims that he belongs to the agriculturist family. He had received a gift of cash from his grandfather Haji Mohammad Saleem Chandio Rs.500,000/- on 19.7.1984. He acquired agriculture land situated at Tando Allahyar measuring 45-39 acres for Rs.367,800/- on 23.2.1989. He became partner in M/s. Sambara Engineering Associates on 2.5.1990. He

acquired the agriculture land at Deh Ghaikae Tando Allahyar measuring 510-1 acres on 11.11.1993 for Rs.663,000/-. He has been regularly filing income tax and wealth tax return.

Mst. Tahmina Chandio - Associate/Relative is wife of Tufail Ahmed Chandio and claims that she was married to Tufail Ahmed Chandio on 27.3.1987. She became partner of M/s. Sambara Engineering Associates on 7.5.1990 which earned huge profit. She encashed foreign exchange bearer certificates on 30.6.1993 for Rs.912,000/- and on 28.4.1994 for Rs.15,00,000/-. From the said sources she purchased agriculture land situated at Deh Ghaikae Tehsil Tando Allahyar measuring 116-11 acres on 31.8.1994 for Rs.650,000/-.

Khalid Hussain - Brother of the accused. He claims that his father Ghulam Haider Dero acquired the house City Survey No. 995 measuring 1160 Sq. feet Ward B on 14.2.1948 vide Sale Deed. His father out of love and affection gifted the said house to him on 2.7.1989 and since then he is enjoying the possession of the said house, which is mortgaged with ADBP Shahdadpur branch.

Roshan Ali Dero - Brother of accused claims that he belongs to agriculturist family. He was holding the agriculture land in Deh Gutki Taluka Mero Khan District Larkana measuring 15-5 acres since 1974. He also held and possessed one tractor which was purchased for Rs.29,940/- on 14.12.1974. He also purchased agri equipment for Rs.5000/-. He obtained 4 acres plot on lease from Deputy Commissioner East for poultry farm on 2.1.1976. He obtained loan from ADBP in 1976. He purchased House No. C-88, Block-J North Nazimabad, Karachi, measuring 600 sq. yards in 1978. The said

house was leased out to Port Qasim Authority on 26.11.1978. The said poultry farm was sold on 24.10.1978. He became partner in M/s. Dera Enterprises on 2.9.1979 with Mrs. Zahida Dero, the wife of accused. He became partner of M/s. Dera Ice factory on 1.9.1979. He sold the house No. C-88, Block-J, North Nazimabad, Karachi, on 16.10.1979 and made investment in ice factory on Plot at Korangi Industrial Area, Karachi, and obtained loan from IDBP. The said ice factory was sold on 15.3.1983. The Plot No. D-191 was also sold on 17.1.1983. The agriculture land, tractor and other implements were also sold in 1984 for Rs.381,750/- and formed a company in the name of Superlative Feeds and Allied Products in partnership in June 1983. He invested Rs.700,000/- in Superlative Feeds & Allied Products and resigned on 27.1.1987. He gifted Rs.12,50,000/- to his mother Mst. Hakim Khatoon. He purchased on 10.11.1993 agriculture land measuring 52-22 aces in Deh Ghaikae, Tando Allahyar for Rs.738,852/-.

Mst. Fouzia Anwar - Daughter of the accused claims that she belongs to the agriculturist family. She encashed foreign exchange bearer certificates for Rs.15,00,000/- on 8.2.1995, for Rs.500,000/- on 20.2.1995 and for Rs.20,00,000/- on 18.9.1995. Out of the said sources she purchased 95-32 acres agriculture land in Deh Ghaikae for Rs.542,592/- on 23.2.1995. She purchased 92-07 acres in Deh Ghaikae for Rs.542,592/- in Deh Ghaikae on 23.2.1995. She purchased 10-20 acres agriculture land in Deh Tando Allahyar for Rs.571,005/- on 4.5.1995.

Liaquat Ali Dero - Brother of the accused claims that he belongs to an agriculturist family. The property bearing Survey No. 509, 510, 465/5, 464 in Deh Dera Taluka Kumbar Ali Khan, Larkana was transferred to him under family transaction which was earlier mutated in the name of his brother Roshan Ali.

Mohammad Akram – Associate claims that he is uncle of Tufail Ahmed Chandio and became partner in Sambara Engineering Associates on 1.7.1997. He became partner when Tufail Ahmed Chandio resigned and shifted to U.S.A. and he was gifted out of love and affection an amount of Rs.10,00,000/- cash. Thereafter he started business of cattle farming near the agriculture land of his nephews at Survey No. 56/4.

14. From the above, it seems that all the ladies and gentleman in the family of the Appellant are the top entrepreneurs of the country, which fact does not find mention or support from any other published reports/directories of the province of Sindh, nor there are provided any details of their education or training in the respective fields. One can also note grandparents having more than usual love for their grandchildren, showering them with properties; as well as prize bonds held by them are bound to be carry the lucky numbers to come out in a draw. All too good to be true and devoid of any independent proof.
15. With regards to the *benami* transactions, it would be worthwhile to reproduce following paragraphs from the trial court's judgment where eloquent determination has been made on this issue:-

“80. As stated in earlier paragraphs, the points for determination in this case is whether the dependents, benamidars, relatives and associates of the accused owns or possesses or have acquired moveable and immovable properties disproportionate to their known sources of income. The prosecution has established through sufficient evidence that the above persons have acquired the properties as indicated in para-2 of this judgment and the said persons have also admitted that the said properties are in their names. Therefore, the burden had shifted upon the said persons to prove that they have acquired the said properties from their known sources of income. The objectors in their claims have put up their all resources from which they have purchased the said properties. It is crystal clear that none of the above named persons had any asset or property in their names before joining of the accused Abdul Sattar Dero in Government service. Mst. Zahida Dero is his wife, Fawwad Dero and Fahad Dero are his minor sons and Mst. Hakim Khatoon is his real mother. None of them was holding any property in their names when Abdul Sattar Dero was inducted in the Government service, so also his brothers Abdul Hameed Dero, Liaquat Ali, Roshan Ali, Moula Bux, Tufail Ahmed Chandio and Mrs. Tehmina Chandio and daughter of the accused Mst. Fouzia Anwar. The sources of their income claimed by the above named persons are gifts, which they exchanged to each other. The learned counsel has argued that the transaction of gift cannot be challenged by the third party if the requirement of gifts are prescribed by law are fulfilled. I do not agree. It can be challenged if the gifted property is not free from encumbrances. For example, if a stolen car is gifted by ‘A’ to ‘B’ and a document is executed, the Donee accepts it but the said gift cannot be held unchallenged because the Donor and no legal title for the said car and the said transaction of gift cannot be validated only on the reason that all the requirements of Gift have been fulfilled. Similarly, smuggled goods cannot be legalized after the same have been gifted to another party. In the instant case, Mst. Zahida Dero said to have received Rs.700,000/- from one Mansoor Ahmed to whom she had given the said amount in April 1989. So, it is a reversed exchange of money. M/s Fahad Dero and Fawwad Dero were gifted land by her grandmother Mst. Hakim Khatoon to whom cash Rs.12,50,000/- was gifted by her son Roshan Ali and her sister Mst. Hidayat Khatoon, Abdul Hameed Dero was gifted cash Rs.500,000/- by his uncle and Rs.18,00,000/- by his cousin and he himself gifted the some land to the son of the accused. It will also be seen that all such gifts are between those persons who have acquired the properties in dispute in this reference. To one person a cash and property is gifted and he became Donee and on the other hand he himself made gift to another person and become Donor. The execution of Gift Deeds about immoveable property is understandable but the execution of documents of cash amount in between the closed relatives has no logic. It would

be seen that the Objectors have pleaded that they have been running partnership firms, which are as under:-

S. No.	Name of Firm	Formed on	Partners
1.	Fahad Corporation	14.2.1996	(1) Mrs. Zahida Dero. (2) Fahad Sattar (3) Abdul Hameed (4) Fawad Dero
2.	M/s. D- International	14.2.1996	(1) Mrs. Zahida Dero, (2) Fahad Sattar (3) Moula Bux (brother of accused) (4) Fawad Sattar.
3.	Dera Ice Factory	1.9.1979	(1) Roshan Ali (2) Mrs. Zahida Dero (3) Manzoor Ahmed (4) Mst. Hakim Khatoon. (5) Mst. Hidayat Khatoon
4.	Dera Enterprises	2.9.1979	(1) Roshan Ali (2) Mrs. Zahida Dero.
5.	Superlative Feeds & Allied Products	7.6.1983	(1) Roshan Ali (2) Mumtaz Munawwar Ali (3) Mrs. Zahida Dero (4) Mrs. Rehana Bano.
6.	M/s. Compact Foundation	17.2.1996	(1) Abdul Hameed Dero (2) Moula Bux Dero (3) Ashraf Ali (4) Mohammad Azim Chandio
7.	M/s. Construction Club	17.2.1996	(1) Azim Chandio (2) Moula Bux (3) Ashraf Ali (4) Abdul Hameed

81. The income tax returns of the these firms have been produced at Ex.40/2 to Ex.40/8, Ex.40/11 to Ex.40/15 in respect of firm No.1, 2, and Ex.40/17 in respect of firm at Serial No.7 for the year 1996-97 to 1999-2000, but no considerable profit have been shown in their returns but in the assessment orders it is stated that no business was done by these firms except the registration of these firms. The firms at Serial Nos. 3 4 & 5 stated to have been formed in the year 1979 but no income tax return or wealth statement have ever been filed in respect of business of these firms.

82. The most important fact which I have considerable that all the above said Objectors have claimed in their objections that they are holding the properties and had resources prior to induction of the accused in the Government service and Mst. Zahida Dero has been holding wealth since her marriage with the accused but she started to file her wealth tax for the assessment year 1996-97. Abdul Sattar Dero claiming to have acquired the properties before 1982 but he started to file his wealth tax return from the year 1994-95. Fahad Dero and Fawad Dero started to file wealth tax return from the year 1994-95, but the other Objectors have not filed any wealth statement in respect of their assets and properties. Although, the entire income tax and wealth tax record have been called in this reference and produced either from the prosecution side or the defence side. One Chartered Accountant has been examined regarding the income of Dera Ice Factory, Dera Enterprises and M/s Superlative Feeds & Allied Products but his evidence is that in 1997 Mst. Zahida Dero asked him to prepare balance sheet and profit loss account of these firms which were established in the year 1979 and 1983 and he prepared the same on the basis of documents supplied by Mst. Zahida Dero but no any income or wealth statement has ever been filed in respect of these firms.
83. In the light of above facts, circumstances and evidence I came to the conclusion that the properties as indicated in para-2 of this judgment is actually the properties accumulated by the accused in the names of his wife, children, mother, brothers and associates and the persons in whose names the same are held are ostensible owners. My findings on this point are therefor in affirmative.
16. Since the learned counsel hinged his arguments on the issue of *burden of proof* allegedly dischargeable by the prosecution, it is thus worthwhile revisiting clause (v) of section 9(a) of the NAO which deals with the *possession of disproportionate assets* which has been subject matter of a number of pronouncement of the Apex Courts including the famous Panamagate judgment (2017 PLD SC 265). This expression finds its origin at Section 5C of The Prevention of Corruption Act, 1947 where it hinges to the *sources known to the prosecution*. Answering the questions that *sources known to the prosecution* could be equated to *sources known to*

the accused, and whether prosecution in the very nature of things is expected to know the affairs which are matters *especially within the knowledge* of the accused within the meaning of Article 122 of the Qanun-e-Shahadat Order, 1984 takes me to the dissection of the expression 'burden of proof' which as we know has two distinct elements namely (a) the legal burden. i.e. the burden of establishing the guilt, and (b) the evidential burden, i.e. the burden of leading evidence. In a criminal trial, the burden of proving everything essential to establish the charge against an accused squarely lies upon the prosecution, and that burden never shifts. Notwithstanding this general rule, in case of certain offences, the burden of proving a particular fact in issue may be laid by law upon the accused too.

17. To substantiate the charge of possessing resources or property disproportionate to one's known sources of income for which a public servant cannot satisfactorily account, the prosecution must prove the following facts namely, (1) the accused is a public servant, (2) the nature and extent of the pecuniary resources or property which were found in his possession, (3) what were his known sources of income i.e. known to the prosecution, and (4) it must prove quite objectively prove that resources or property found in possession of the accused were disproportionate to his known sources of income. Once these four ingredients are found, offence under Section 9(a)(v) of NAO would be said to have been committed, unless the accused himself by adducing evidence is able to account for such resources or property. The burden thus accordingly shifts to the accused to satisfactorily account for his

possession of disproportionate assets. The extent and nature of burden of proof resting upon a public servant to be found in possession of disproportionate assets is equitable with the preponderance of probability in similar cases.

18. Courts have laid down a test in this regard based on the dictum laid down in *Woolmington v/s. Director of Public Prosecutions* (1935 AC 462) which prescribed that while an impossible burden was on the prosecution to disprove all possible sources of income which were within the special knowledge of the accused, however, the prosecution cannot, in the very nature of things, be expected to know all the affairs of a public servant who is found in possession of resources or property disproportionate to his known sources of income as those are *matters specially within the knowledge of the public servant* within the meaning of Article 122 (*supra*). In this connection, the burden of proof is clearly used in the secondary sense namely the duty of introducing evidence. Such being the law, the question whether or not the Appellant had established a preponderance of probability is a matter relating to appreciation of evidence, which is hardly tilting towards the Appellant in the case at hand. On a consideration of the evidence adduced before the trial court, the possibility that the properties belonged to his wife, children, relatives, associates and nexus seems too far-fetched to me.
19. On this issue of onus of shifting of burden, the latest case of *Imran Khan Niazi vs. Mugammad Nawaz Shrif* (the Panamagate judgment - *Supra*) could be taken as a beacon of light where the Apex Court has held that "*when dealing with a quasi-criminal issue, one of the*

basic features giving such field of law was that whether a public servant or a holder of a public office was in possession of an asset either directly or through his dependents or Benamidars then it was for him to account for that asset which was disproportionate to his known sources of income". Further, in the case of Ghani-ur-Rehman v/s. National Accountability Bureau and others (2011 PLD SC 1144) in a matter of assets beyond known sources of income through Benamidars, the Apex Court listed prerequisites for the shifting of onus under Section 9(a)(v) of NRO and held that *"it has to be proved by the prosecution as to what were the known sources of income of the accused person at the relevant time and that the resources or property of accused person were disproportionate to his known sources of income and it is after such proof has been led and necessary details have been provided by the prosecution then onus shifts to the accused person to account for such resources or properties."* In the case of Muhammad Hashim Babar v/s. the State (2010 SCMR 1697) the necessary ingredients of offence under Section 9(a)(v) are enumerated, where the Apex Court has held that *"in order to prove the case it was the duty and obligation of prosecution to prove ingredients of the offence, which were that it must establish that accused was holder of a public office, nature and extent of pecuniary resources of property which was found in his possession, that it must be proved as to what were his known sources of income and that prosecution must prove quite objectively if such ingredients were present then the offence as defined under Section 9(a)(v) was held to be complete unless accused was able to account for such resources or property."* In the same case, it was

further held that once such burden is satisfactorily discharged by the prosecution, onus immediately shifts to the accused to prove the contrary and give satisfactory account of holding of properties etc. and in case of failure, Court would be rightly entitled to hold a view on the presumption to guilt of the accused. In the case of Rahat Naseem Malik v/s. President of Pakistan and others (2003 PLC (CS) 759 SSC) where the accused had taken a stand to justify sources of his income on the basis of which he allegedly acquired and declared in his declaration of assets and returns of wealth tax showing his income from prize bond winnings and savings and from his salaries etc. Upon noting discrepancies between his resources and wealth accumulated, the Apex Court held that such discrepancies were sufficient to opine against Civil Servant with reference to charge of corruption.

20. Now coming to the cases referred by the learned counsel for the Appellant, I am pleased to distinguish those as per the following:

(a) PLD 2011 SC 44 (Pakcom limited and others v/s. Federation of Pakistan and others). This reference does not appear to be correct as the said reference pertains to totally different case.

(b) PLD 2002 SC 408 (Mst. Zahid Sattar and others v/s. Federation of Pakistan and others). This case in fact pertains to wife of the Appellant (Mst. Zahida Sattar). When she moved to the Court against the inclusion of properties under Reference bearing No. 15 of 2000, she originally filed civil suits seeking declaration that she along with other plaintiffs

were the real owners of the properties and that they are not *Benamidars*. In those cases, defendant (NAB) filed application under order VII Rule 11 CPC for the rejection of the plaint on the ground that jurisdiction of Civil Court to proceed with such suits was barred under Section 13 of NAO. The Apex Court reached to the conclusion that since the dispute is not between real owner and the ostensible owners which could have been taken in a typical *Benami* transaction where it could have been tried under Section 9 of CPC, but in the case at hand where the Accused was holder of a public office and allegedly having transferred the accumulated wealth in the name of his spouses/relatives, making the instant dispute not being civil in nature between two private parties (as there was no dispute between the Accused and the alleged owners i.e. ostensible owners/alleged *Benamidars* regarding title of the properties in question *inter se*), thus jurisdiction of Civil Court stood explicitly/impliedly barred from entertaining such suits and the Apex Court upheld the judgment, not to suffer from any illegality or other infirmity calling for interference. I do not understand how this judgment could be construed to benefit the Appellant/Accused. In fact it seals the fate of the illegally accumulated properties. The Apex Court held that it was the Accountability Court, which could decide the fate of the properties frozen under Section 12 of the NAO. In these circumstances, exactly the same has been done by the trial court through the impugned judgment.

- (c) PLD 2001 Karachi 256 (National Accountability Bureau v/s. Mst. Zahida Sattar and others). By placing reliance on this judgment, the learned counsel emphasized his contention that the Applicants in the Revision Cases claiming to be independent owners of their respective properties should have been given notice before their properties were frozen by the trial Court. This contention of learned counsel is devoid of truth for the reasons mentioned in the paragraph 6 above, from where it could be noted that a proclamation of that fact was published in the newspapers and objections were filed by these Applicants, which objections for the reasons detailed in the trial Court's judgment have been well-considered in the impinged judgment.
- (d) 2014 SCMR 985 (Wahid Bux Baloch v/s. The State). This case also goes against the Appellant as the Apex Court while interpreting Section 9(a)(v) of NAO, 1999 has held that prosecution has the initial burden to prove that the accused was guilty of the offence. But for the reasons detailed in the foregoing paragraph 19, once prosecution has discharged this onus under the said provision of NAO, 1999 read with Article 122 of the Qanun-e-Shahadat Order, it becomes responsibility of the accused to produce evidence before the court of the *matters which are specially within the knowledge of the accused*.
- (e) 2016 P Cr. L J 1343 (Ghulam Sarwar Khan Lalwani v/s. the State). This citation has been presented to this Court in support of the counsel's contention that prosecution had

failed to prove its case thereby the trial Court's judgment is illegal and devoid of merit. This contention however could not stand in the way for the reasons detailed in the above paragraph 19, where after discharging the onus under Section 9(a)(v) of NAO the onus shifted to the Accused to satisfy the Court by divulging the sources, which are solely known to him. I therefore am not impressed by this citation either.

- (f) 2009 SCMR 790 (Syed Qasim Shah v/s. the State) and PLD 2004 Lahore 155 (Farrukh Javed Ghumman v/s. The State). These cases also pertain to burden of proof which initially is on the prosecution, however, recognize the legal dictum that the said burden shifts to the accused once the prosecution having successfully established the presumption of the accused's guilt. For the reasons stated in the above paragraph 19, no benefit could travel to the Appellant on the basis of these citations also.
- (g) 2010 SCMR 713 (Syed Zahir Hussain Shah and others v/s. National Accountability Bureau and others) and 2009 SCMR 124 (Muhammad Nawaz Minhas and others v/s. Mst. Surriya Sabir Minhas and others). These cases relate to a typical *Benami* transaction which cannot be equated to the facts of the instant case made by the prosecution against the Accused under Section 9(a)(v) of NAO, 1999.
- (h) 2016 YLR 75 (Haji Shaizullah Khan v/s. Haji Nawab through L.Rs). This case also relates to a typical *Benami* transaction,

which in the light of the Apex Court's judgment PLD 2002 SC 408 referred by the counsel for the Appellant himself is different from the case at hand, where there is no dispute between the Accused and the ostensible owners/alleged *Benamidars*, therefore, could also not come to support the contention of the learned counsel for the Appellant.

- (i) 2015 CLC 696 (Abdul Razzaq through L.Rs v/s. Nisar Ali through L.Rs and others). Once again the counsel for the Appellant has misplaced reliance on this judgment as it also relates to a typical *Benami* transaction as there is no dispute between the Accused i.e. the alleged real owner and his relatives/spouses being the ostensible owners of the properties in question. I therefore, do not see Appellant getting any benefit from the instant citation either.

- 21. Having gone through the evidence and for the reasons detailed above I cannot say that the finding reached by the trial court is manifestly wrong or perverse or any illegality has been committed by that forum. To me, there are no compelling reasons to interfere with the conviction handed down to the Appellant through the impugned judgment, particularly when there is overwhelming evidence showing that neither his wife, children, dependents or associates were people of affluent circumstances. He himself is son of an ordinary policeman and upto 1994 only had a house in Kumbar having approximate value of Rs.50,000/-, that too purchased from Government of Sindh in 1974. But by the year 1994, he had accumulated humongous properties detailed in the trial court's judgment.

22. I am thus of the considered view that the prosecution having satisfied fully the ingredients of offence under Section 9(a)(v) of NAO being present, shifted the burden towards the Appellant, and the Appellant being a civil servant having miserably failed to show that he has not accumulated assets and pecuniary resources disproportionate to his known source of income, as well as, failing to satisfy or to provide an account of the same, leads me to the conclusion identically reached by the trial court that the properties as detailed in the impugned judgment are actually the properties accumulated by the Appellant in the names of his wife, children, relatives and associates. I therefore find no reasons to interfere with the impugned judgment, hence dismiss this appeal. As a corollary, connected Revision Applications filed by the beneficiaries/claimants in respect of movable and immovable properties are also dismissed.
23. Before parting, it is imperative to pen down that my above view is in contrast to the conclusion reached in the Short Order, which is though not an extremely desirable situation, however under the circumstances where huge sum of public exchequer are involved, and being cognizant of the fact that a short order is no order unless followed by detailed reasons (2017 SCMR 1946 and 2017 PCrLJ 706), guidance for such a departure could be steered through the Apex Court's judgment rendered in the case of Reviews on Behalf of Justice (Retd.) Abdul Ghani Sheikh & others (PLD 2013 SC 1024) where it has been held by three Hon'ble Members of the Bench that *in situation where despite unanimous Short Order of the court, subsequently there was difference of opinion, it was appropriate*

that the matter be referred to the Chief Justice to take up the case suo motu by constituting a larger Bench to resolve such difference of opinion amongst the Members of the Bench, more particularly, when huge sum of public exchequer was involved in the matter which was a sacred trust.

Karachi: 15.01.2018

Judge