THE HIGH COURT OF SINDH AT KARACHI

Suit No. 2249 of 2017

Kassim (Pvt) Limited -- Plaintiff

Versus

Federal Board of Revenue & others ----------------------------- Defendants

Date of hearing:	**02.10.2018**
Date of judgment:	**26.11.2018**
Plaintiffs:	**Through M/s Sofia Saeed, Ameen Bandukda and Muhammad Anas Makhdoom Advocates.**
Defendants:	**Through M/s Mirza Nadeem Taqi and Fouzia Rasheed holding brief for Mr. Sohail Muzaffar Advocates for the Defendants.** **Mr. Umar Zad Gul Kakar DAG.**

J U D G M E N T

Muhammad Junaid Ghaffar, J. There were two sets of Suits fixed by the office and after hearing arguments they were reserved for judgment. However, while going through the case files, it transpired that one set of cases as mentioned in ***Appendix "B"*** already stands decreed and it is only the applications / requests for discharge and release of the securities / sureties which are pending in those cases. Whereas, in this Suit as well as all connected Suits as mentioned in ***Appendix "A"*** to this order, the Plaintiffs have sought a declaration that Generators imported by them fall within the scope of Entry No. 10 (previously Entry No. 11), Part-I of the Fifth Schedule to the Customs Act, 1969 and Entry No. 6, Table 3 of the Sixth Schedule to the Sales Tax Act, 1990 and qualifies for exemption / concession with a further declaration that the Clarification dated 05.12.2014 issued by FBR is illegal, unlawful and wholly without jurisdiction. Both set of cases are being decided through this common order / judgment.

2. Precisely, the facts are that plaintiffs are engaged in the business of manufacturing and or export of textiles and other products, and all of them have imported generating sets for power generation to run their industries which can be more appropriately also called as in-house power generation. In these matters the generators imported by the plaintiffs were released either by furnishing security before the Nazir of this Court or the department as the case may be.

3. Learned Counsel for the plaintiffs at the very outset have jointly contended that the controversy as raised in this case already stands decided by a judgment of this Court in the case of ***Artistic Demin Mills Ltd. V. Federal Board of Revenue and others (2017 P T D 730)*** which was though impugned successfully in High Court Appeal; however, the order passed in High Court Appeal stands set-aside by the Hon'ble Supreme Court in the case reported as ***Searle IV Solution (Pvt.) Ltd and others V. Federation of Pakistan and others (2018 S C M R 1444).*** Therefore, all these Suits may also be decreed in the same terms. In the alternative, the learned Counsel have further contended that the impugned clarification dated 05.12.2014 on the basis of which the exemption was being denied has been subsequently withdrawn vide Letter dated 28.11.2017; therefore, on this ground also there remains nothing to be adjudicated upon.

4. On the other hand, learned Counsel for the Department in some cases has contended that the judgment and decree in the case of ***Artistic Demin Mills Ltd. (supra)*** has been set aside by a learned Division Bench of this Court in the case reported as ***The Collector, Model Customs Collectorate and 2 others V. Messrs Naveena Industries Ltd. and others (2017 P T D 2123)***, whereas, the judgment of the Hon'ble Supreme Court in the case of ***Searle IV Solution (Pvt.) Ltd (supra)*** is only to the extent of maintainability of the Suit and merits have not been

decided, therefore, department has preferred a review petition before Hon'ble Supreme Court, hence, plaintiffs are not entitled for any relief. As to withdrawal of the clarification through letter dated 28.11.2017, it has been contended that such letter will only have prospective effect; hence it is not applicable to the case of the plaintiffs before the Court.

5. I have heard all the learned Counsel and perused the record. Insofar as the controversy raised in this matter is concerned, the same stands decided by this Court in the case of ***Artistic Demin Mills Ltd. (supra)*** in the following terms:-

"13. Insofar as this issue is concerned, before any further discussion could be made it would be relevant to refer to the relevant Entries of the Fifth Schedule to the Customs Act (Sixth Schedule of the Sales Tax Act has the same wordings and has not been referred to) which require interpretation by this Court and reads as under:-

10.	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.	Respective Headings	5%	(i)This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:- (a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and (c)the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import; (ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.
11.	1. Machinery, equipment and	Respective	5%	do-

	spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel and oil including under construction projects. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.	Headings		
12.	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel bio-energy, ocean, waste-to-energy and hydrogen cell etc. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project. Explanation.- The expression "projects for power generation" means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption.	Respective Headings	0%	(i)This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:- (a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and (c)the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import; (ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

14. Insofar as the case of the plaintiffs is concerned, they have claimed assessment and exemption of their imported power Generating Sets against Serial No. 11 whereas, it is the case of the defendants that such exemption and or entitlement against Serial No. 11 is only permissible for such projects which entered into an implementation agreement with the Government of Pakistan or are producing electricity and selling it to others, but are not using if for in house-consumption. It is their further case that insofar as the explanation attached to Serial No. 12 is concerned, which provides that the expression "**projects for power generation**" means *any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption*, the same only applies to Entry No. 12 and by no stretch of imagination the same could be termed as an Explanation applicable to Entry No. 11 as

well. I am fully in agreement with this aspect of the defendant's case that since the Explanation is appended only with Entry No. 12 to the Fifth Schedule of the Customs Act, the same cannot be read as an Explanation either to Entry No. 10 or Entry No. 11 as the case may be. The explanation is not for the entire 5th Schedule but is only in respect of a specific Entry i.e. No.12. Under no circumstances it can be applied to any other Entry of the Schedule.

15. In pith and substance it is in fact Entry No. 11 which is to be read and interpreted independently in the instant matter. Since the entire case of the defendants is premised on the clarification dated 5.12.2014, hence, it would be appropriate to refer to the impugned clarification dated 5.12.2014 issued by defendant No. 2 and addressed to all the Collectors of Customs which reads as under:-

> "Subject: CLARIFICATION REGARDING APPLICATION OF SR. NO. 11 OF FIFTH SCHEDULE TO THE CUSTOMS ACT, 1969 ON IMPORT OF GENERATING SETS OF 1100 KVA OR ABOVE (GAS/DIESEL)
>
> I am directed to refer to the subject cited above and to say that issue has emerged as to whether "generating sets (gas/diesel) of 1100 KVA or above earlier entitled for exemption of whole of customs duty under S. No. 45 of SRO567(I)/2006, dated 5.6.2006 and under PCT 8502.1390 respectively" imported by the units for producing power whose final product is not electricity qualifies under the expression "Projects for Power Generation" as given in S. No. 11 of Fifth Schedule to the Customs Act, 1969.
>
> The issue has been examined. While transposing the SRO567(I)/2006, dated 5.6.2006 to Part-II & III of Fifth Schedule to the Customs Act, 1969 exemption allowed to generating sets of 1100 KVA or above has been withdrawn as a matter of policy. Sr. No. 11(1) of Fifth Schedule to the Customs Act, 1969 allows exemption of customs duty in excess of 5% on import of "machinery, equipment and spares meant for initial installation, balancing, modernization , replacement or expansion of **Projects for Power Generation** through gas, coal, hydel and oil including under construction projects."
>
> In view of foregoing, the Board is pleased to clarify that under Sr. No. 11(1) of Fifth Schedule to the Customs Act, 1969, concessionary rate of 5% customs duty is available to such projects of Power Generation which exclusively produce power as an independent entity. The aforesaid concessionary benefit is not available to power generating machinery (gas/diesel generating sets) to be imported by the units for producing power whose final product is not the electricity."

16. It appears that the said clarification has been issued by defendant No. 2 by referring to SRO 567(I)/2006 dated 5.6.2006 ("567") and its transposition to the Fifth Schedule to the Customs Act, 1969 and it has been observed that while transposing SRO 567 to Part-II & III of the Fifth Schedule to the Customs Act, 1969, exemption allowed to generating sets of 1100 KVA or above has been withdrawn as a *"matter of policy"*. After stating so, the impugned clarification says that *Board is pleased to clarify that under Sr. No. 11(1) of Fifth Schedule to the Customs Act, 1969, concessionary rate of 5% customs duty is available to such projects of Power Generation which exclusively produce power as an independent entity, whereas, the aforesaid concessionary benefit is not available to power generating machinery (gas/diesel generating sets) to be imported by the units for producing power whose final product is not the electricity*. When this clarification is read and understood in juxtaposition with the relevant Entry in question i.e. Entry No. 11 of the Fifth Schedule to the Customs Act, it appears that while issuing the clarification defendant No.2 has made an attempt to import something into the Entry which is not available there. Entry No. 11 very clearly provides that exemption is available in excess

of 5% duty to all sorts of machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion ***of projects for power generation*** through gas, coal, hydel and oil including under construction projects which reflects that such exemption is available to "*projects for power generation*" whereas, the word ***projects for power generation*** has not been defined against this Entry. If the legislature has not given any definition then it is not for defendant No. 2 to provide any such definition of the word *projects for power generation*. It cannot be denied that project for power generation is to generate electricity, irrespective of the fact that whether it is to be supplied to the national grid or to any other private entity or for in-house consumption. This definition / explanation has been provided against Entry No. 12. However, as observed earlier, it does not apply to the Entry in question i.e. Entry No. 11. But this cannot be made basis for leading to a conclusion that the intention of the legislature is that Entry No. 11 is only applicable to the projects for power generation who are selling it either to the national grid or others and not using it for in-house consumption. If there is no restriction provided then adverse inference cannot be drawn in this regard. If the interpretation as advanced on behalf of defendant No.2 is accepted to the effect that any such words can be read into in respect of Entry No. 11, then at the same time, the explanation which is appended with Entry No. 12 can also be read into in favour of the plaintiffs. Since no such clarification and or explanation is appended with Entry No.11, therefore, neither the Court nor FBR / defendants can read into something which is not provided in the Schedule itself.

17. It is also important to note that the legislature has in clear and express terms provided against Entry No.10 that it is only available to *such projects which entered into an implementation agreement with the Government of Pakistan*, and an explanation against Entry No.12 that *"projects for power generation" means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption*. Now if any attempt is made to read any of these conditions and or explanation(s) against Entry No.11, then the other Entries i.e. 10 & 12 would become redundant, and it is settled law that no redundancy is to be attributed to the legislature. Therefore, the argument so advanced on behalf of defendants in this regard also fails.

18. It has not been disputed before the Court that the Machinery and Equipment imported by the plaintiffs is for "power generation", but according to them the exemption is only available to those "projects of power generation" who have set up such projects with the intention to sell electricity to others, but not for in house consumption. This to my mind is nothing but imaginary. The Court fails to understand as to from where this restriction has been imported into the Entry in question. If the intention would have been so, the legislature would have added such condition and or restriction in the Entry itself, or an explanation to that effect. This has not been done and the defendants through impugned clarification dated 5.12.2014 have made an attempt to legislate which is not permissible. Even otherwise a power generation project or a **power station**, also referred to as a **generating station**, **power plant**, **powerhouse**, or **generating plant**, is an industrial facility for the generation of electric power. Most power stations contain one or more generators, a rotating machine that converts mechanical power into electrical power. The relative motion between a magnetic field and a conductor creates an electrical current. The energy source harnessed to turn the generator varies widely. Most power stations in the world burn fossil fuels such as coal, oil, and natural gas to generate electricity. Others use nuclear power, but there is an increasing use of cleaner renewable sources such as solar, wind, wave and hydroelectric. (see https://en.wikipedia.org/wiki/Power_station). All that a power generating unit does is to produce electricity; either it is used for others or for in house consumption. Even a smaller generating unit installed at a residential premise is a project for power generation. Such installation is always independent in nature and has got nothing to do with the Machinery installed in a factory for any other purpose. The set-up of a power generating unit is independent of all such other installations. Hence it has no nexus with the issue that whether such electricity is being sold to others or is being used for in house consumption, at least insofar as Entry No.11 is concerned.

19. The cardinal principle of Interpretation is that the statute is to be interpreted by gathering the intention of the legislature from the plain reading of the words used, which also includes and means that attention should be paid to what has been said and so also to what has not been. It is trite law that neither Courts nor anybody else (including FBR) is competent to add words to a Statute / Act or for that matter a Schedule (which is also a part of the Act). It is always regarded as contrary to all rules of construction(s) to read words into an Act unless it is absolutely necessary to do so (which is not the case here). Similarly the Courts cannot and must not reframe the legislation (except however, reading it down as and when needed) for the very good reason that it has no power to legislate. The principle of "Casus Omissus" is squarely applicable here, that a matter which should have been, but has not been provided for in a statute cannot be supplied by Courts, as to do so will be legislation and not construction, [**Hansraj Gupta v. Dehra Dun Mussoorie Electric Tramway Co. Ltd.,** ***AIR 1933 PC 63***]. A Casus Omissus can, in no case, be supplied by the Court of law as that would amount to altering the provision, [**Nadeem Ahmed Advocate v. Federation of Pakistan** ***2013 SCMR 1062***]. Moreover, in interpreting a penal or taxing statute the Courts must look to the words of the statute and interpret them in the light of what is clearly expressed. It cannot imply anything which is not expressed; it cannot import provisions in the statute so as to support assumed deficiency, [**Collector of Customs (Appraisement) v. Abdul Majeed Khan & Others** ***1977 SCMR 371***]

20. Therefore, it is held that insofar as Entry No.11 and the clarification dated 5.12.2014 are concerned, there is no restriction or condition attached thereto, that such exemption would only be available to those power generation projects which exclusively produce power as an independent entity and is not available to power generating machinery (gas/diesel generating sets) to be imported by the units for producing power whose final product is not the electricity. Further neither there is any ambiguity in transposition of SRO 567 to the 5th Schedule of the Customs Act, 1969 and to the 6th Schedule to the Sales Tax Act, 1990, nor does this appear to be any case of "Policy" matter as contended on behalf of FBR in the impugned clarification. The Schedule and its Entry No.11 are clear and express in terms and does not require any further dilation in this regard. As a consequence impugned clarification dated 5.12.2014 cannot sustain and is hereby set aside."

6. The aforesaid judgment and decree of this Court was though assailed by the department through various Appeals including High Court Appeal No.263 of 2016 and others before a Division Bench of this Court and on perusal of the judgment in the case ***The Collector, Model Customs Collectorate and 2 others v. Messrs Naveena Industries Ltd. and others*** passed by a learned Division Bench of this Court, it appears that the only ground which was urged and argued on behalf of the department was only to the effect that a Suit before this Court was not maintainable in terms of Section 217 of the Customs Act, 1969. Neither any ground on merits was raised, nor the Court had decided the same, and it was only the maintainability of the Suit which was taken into consideration and the Appellate Court came to the conclusion that

Suit is not maintainable and consequently the judgment passed in the case of ***Artistic Demin Mills Ltd. (supra)*** was set aside. The aggrieved parties approached the Hon'ble Supreme Court and impugned the said judgment which has now been decided by the Hon'ble Supreme Court in the case of ***Searle IV Solution (Pvt.) Ltd and others Supra*** and the Hon'ble Supreme Court while allowing the Appeals filed by Importers / Plaintiffs has been pleased to hold that a Suit is competent and maintainable before this Court which is a High Court and not a Civil Court. The said finding is however, subject to certain limitations, which presently are not relevant in this matter.

7. It is a matter of record that department did not prefer any appeal before the Hon'ble Supreme Court and was never aggrieved by the order of the Appellate Court which had only decided the maintainability of Suit, perhaps at the request of the department, but in any case merits were never touched upon or decided by the Appellate Court. Before this Court, though an effort was made to argue that merits were agitated, but the Appellate Court failed to appreciate the same; however, on perusal of the judgment of the Appellate Court, this contention seems to be devoid of any merits and is not supported from the record. And if that is the case, then the department ought to have appealed the said order on this ground as well, or in alternative, should have sought review of the order of the Appellate Court. But this is not their case. In fact, according to learned Counsel, the department has sought review of the judgment of the Hon'ble Supreme Court, which is pending. Hence, the stance now taken regarding merits of the case is not open to any appraisal before this Court, which has already delivered its judgment and decree, which for all legal purposes, presently, is in field after the judgment of the Hon'ble Supreme Court in the case of ***Searle IV Solution (Pvt.) Ltd and others Supra*** . Nonetheless, an attempt was also made that since

department has preferred a review petition before the Hon'ble Supreme Court, this Court must restrain from passing any judgment or decree. However, nothing has been placed on record, either the review application and its contents, nor the order, if any. It may be appreciated that mere filing of a review petition before the Hon'ble Supreme Court, does not create any right in favor of the department, nor it restrains this Court from following is own earlier orders. Therefore, this line of argument is of no help to the case of the department as after passing of the judgment by the Supreme Court in the cased of ***Searle IV Solution (Pvt.) Ltd and others V. Federation of Pakistan and others (2018 S C M R 1444)*** (supra) the order of the Appellate Court is set aside and is no more in field and consequently, the judgment passed in the case of ***Artistic Demin Mills Ltd.*** **(supra)** stands alive and has to be followed by this Court.

8. There is another aspect of the matter and this is without prejudice to the above contention of the department's Counsel that since review petition is pending, this Court shall not pass any orders in these cases. It is an admitted position that impugned clarification dated 5.12.2014, on the basis of which the Plaintiffs were being asked to pay duty and sales tax on the import of Power Generation Units / Machinery, also stands withdrawn by the department vide its letter dated 28.11.2017. While confronted, learned Counsel for the department has contended that this will only have a prospective effect and will not apply to the case of Plaintiffs. This contention is totally misconceived and is hereby repelled. Firstly, the said clarification dated 5.12.2014, being contrary to law, already stands set-aside and is of no legal effect in view of the judgment in the case of ***Artistic Denim Mills (Supra).*** Secondly, the effect of this letter is beneficial in nature as a wrong has been corrected and must also apply to the case of the Plaintiffs and therefore, in view of the dicta laid

down in the cases reported as ***Polyron Ltd. V. Government of Pakistan (P L D 1999 Karachi 238), Army Welfare Sugar Mills Ltd. V. Federation of Pakistan (1992 S C M R 1652), Gatron (Industries) Limited V. Government of Pakistan (1999 S C M R 1072), Phassco Hardware Co. V. The Government of Pakistan (P L D 1989 Karachi 621) and Anoud Power Generation Limited V. Federation of Pakistan (2001 P L D SC 340)***, the benefit of this circular must also be extended to the plaintiffs as they are equally entitled for the benefit of such letter, whereby, the purported interpretation in respect of Entry 11 as above has been withdrawn.

9. In view of hereinabove facts and circumstances of the case following issue is settled in terms of Order 14 Rule 2 as a legal issue.

> 1) Whether the plaintiffs are entitled for exemption from duties and taxes on the Import of generating sets, in terms of Schedule V of the Customs Act 1969 and Schedule VI of the Sales Tax Act, 1990?"

10. And the same is answered in the affirmative by holding that the plaintiffs are entitled for exemption of duty and sales tax in terms of Entry No.10 (Previously Entry No.11 or as the case may be) Part-I of Fifth Schedule to the Customs Act 1969, and Serial No.6 of Schedule VI of the Sales Tax Act, 1990 (Entry No.6, Table 3 of the Sixth Schedule to the Sales Tax Act, 1990 as the case may be) and as a consequence thereof, insofar as the cases in which demand(s) have been raised after release of consignment(s), the same are hereby set aside. Whereas, cases in which the consignments have been released by the department against securities they stand discharged and shall be released forthwith. Insofar as the securities which have been furnished with the Nazir are concerned, they also stand discharged and Nazir is directed to discharge and release the differential amount secured either by way of Bank Guarantee and or Pay Order or in

any other manner to the respective plaintiffs after proper identification and verification. This Suit as well all Suits as per ***Appendix "A"*** are decreed. This order in respect of discharge of securities shall also apply mutatis mutandis on the cases mentioned in ***Appendix "B"*** to this judgment.

Dated: 26.11.2018

J U D G E

ARSHAD

IN THE HIGH COURT OF SINDH, KARACHI
Suit No. 2249 of 2017
(and connected Suits)

APPENDIX "A": LIST OF CASES

S. No.	Case No. & Year	Parties
1.	Suit 1663/2016	Al-Razzaq Fibres (Pvt.) Limited v. Federal Board of Revenue & Others
2.	Suit 1747/2016	Gul Ahmed Textiles Mills Ltd v. Federal Board of Revenue & Others
3.	Suit 1762/2016	S. M. Traders v. Federal Board of Revenue & Others
4.	Suit 1822/2016	Al-Kamran Textile Mills (Pvt.) Ltd. v. Federation of Pakistan & Others
5.	Suit 2382/2017	Pakistan Beverages Limited v. Federation of Pakistan & Others
6.	Suit 2485/2017	Pakistan Synthetics Limited v. Federation of Pakistan & Others
7.	Suit 2555/2017	Pakistan Synthetics Limited v. Federation of Pakistan & Others

IN THE HIGH COURT OF SINDH, KARACHI

Suit No. 2249 of 2017

(and connected Suits)

APPENDIX "B": LIST OF CASES

S. NO.	S. NUMBER	PARTIES	DISPOSED OF
1.	Suit No. 714 of 2015	M/s ALHAMD Corporation (Pvt.) Ltd V. Federal Board of Revenue & others	Disposed of
2.	Suit No. 164 of 2015	M/s Khas Textile Mills Pvt. Ltd. V. Federal Board of Revenue & others	Disposed of
3.	Suit No. 102 of 2015	M/s Monnoowal Textile Mills Ltd. V. Federal Board of Revenue & others	Disposed of
4.	Suit No. 2402 of 2016	M/s D.G. Khan Cement Co. Ltd. V. Federal Board of Revenue & others	Disposed of
5.	Suit No. 369 of 2016	M/s Kassim Textile (Pvt.) Ltd. V. Federal Board of Revenue & others	Disposed of
6.	Suit No. 1255 of 2016	M/s. Sapphire Textile Mills Limited V. Federal Board of Revenue & others	Disposed of
7.	Suit No. 1086 of 2016	M/s Umar Spinning Mills (Pvt.) Limited V. Federal Board of Revenue & others	Disposed of
8.	Suit No. 1034 of 2016	M/s Kamal Hosiery Mills V. Federal Board of Revenue & others	Disposed of
9.	Suit No. 871 of 2016	M/s Hantex V. Federal Board of Revenue & others	Disposed of
10.	Suit No. 25 of 2017	M/s Din Textile Mills Ltd. V. Federal Board of Revenue & others	Disposed of
11.	Suit No. 826 of 2017	M/s Ellcot Spinning Mills Ltd. V. Federal Board of Revenue & others	Disposed of
12.	Suit No. 246 of 2017	M/s Hilal Foods (Pvt.) Ltd. V. Federal Board of Revenue & others	Disposed of
13.	Suit No. 1395 of 2017	M/s. Western Textile Industries (Pvt.) Limited V. Federation of Pakistan & others	Disposed of