

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
**Election Appeal No. 217 of 2024**

Date	Order with signature of Judge
------	-------------------------------

1. For order on CMA No. 656/2024 (Granted)
2. For order of office objection a/w reply as at 'A'
3. For order on CMA No. 657/2024 (Exemption granted)
4. For hearing of main case

**Date of hearing and order: 08.1.2024**

Mr. Tassaduq Nadeem, advocate for the appellant  
Mr. G.M Bhuto Assistant Attorney General along with  
Mr. Sarmad Sarwar Assistant Director (Law) Election Commission of  
Pakistan

-----  
**ORDER**

**Adnan-ul-KarimMemon, J** Appellant Ghulam Muhammad Banglani through instant election appeal has called into question the order dated 27.12.2023 passed by the Returning Officer, NA-234 Korangi III Karachi, whereby the nomination papers of the appellant were rejected on the ground that the Tax details submitted by the appellant did not align with the information provided by the FBR for the year 2021-2022, as such his case fall within the ambit of under clause C of sub-Section 9 of the Section 62 of the Elections Act 2017.

At the very outset, learned counsel for the appellant submits that the Returning Officer has wrongly assumed and rejected the nomination form of the appellant based on the analogy that his tax return for the year 2021-2022 could not match the details provided by the FBR. Learned counsel has referred to the Tax Returns up to 2023 and submitted that FBR has accepted the Tax Returns of the appellant and there is no tax liability on his part as per the letter dated 25.12.2023. (page 25). He, therefore, prayed for setting aside the impugned order.

The learned Assistant Attorney General assisted by the learned law officer representing the Election Commission of Pakistan has waived the notice due to paucity of time and opposed this appeal inter alia on the ground as raised by the Returning Officer. I confronted him with the documents appended by the appellant that he has no liability to pay on account of tax in terms of the letter dated 25.12.2023 and the law officer has no answer.

I have heard the learned counsel for the parties and perused the record with their assistance.

The question involved in the present appeal is whether the rejection of the nomination papers of the appellant is justified under the election law. Whether the defect as pointed out by the learned Law Officer is substantial or curable?

The reasoning so put forward by the Returning Officer does not align with Section 62 of the Elections Act 2017, therefore I have no option but to accept the appeal of the appellant keeping in view the documents attached by the appellant with the memo of appeal, however the qualification and disqualification issue shall remain intact which shall be taken care of by the Election Appellate Tribunal to be constituted under Section 140 of the Elections Act 2017 after completion of first phase of the election.

This appeal is allowed the impugned order dated 27.12.2023 (wrongly mentioned 27.03.2023) is set aside, the appellant shall be allowed to contest the election from NA-234, Korangi III, Karachi.

JUDGE

Shafi\*