

IN THE HIGH COURT OF SINDH, BENCH AT SUKKUR

Cr. Accountability Appeal No. D-21 of 2017

Petitioner/Appellant : Rabnawaz son of Ameer Bux, Khuhro
Through Mr. Naushad Ali Tagar, Advocate

Cr. Accountability Appeal No. D-23 of 2017

Petitioner/Appellant : Dhani Bux, Son of Ameer Bux, Khuhro
Through Mr. Mukesh Kumar G. Karara,
Advocate

Respondent : The State/National Accountability Bureau
Through Mr. Mujeeb-ur-Rehman Soomro,
Special Prosecutor, NAB Sukkur

Date of hearing : December 03rd, 2025
Date of decision : December 24th, 2025

JUDGEMENT

KHALID HUSSAIN SHAHANI, J. – This court is seized with two Criminal Accountability Appeals filed by the petitioners/appellants Dhani Bux and Rabnawaz against the judgment dated 24th February, 2017 passed by the learned Judge, Accountability Court, Sukkur in Reference No.08/2015. The petitioners were convicted for offence under Section 10 of the National Accountability Ordinance 1999 for accumulated assets allegedly disproportionate to their known sources of income and were sentenced to undergo rigorous imprisonment for seven years and five years respectively, with recovery of properties to the tune of Rs.70,645,112/-. The petitioners, aggrieved by this conviction and sentence, have approached this court seeking relief under the provisions of the National Accountability Ordinance 1999 and the principles of natural justice enshrined in the Constitution of the Islamic Republic of Pakistan.

2. The facts emanating from the investigation report and the charge framed by the Accountability Court are as follows. On receipt of a complaint dated 08th August, 2012 filed by Masood Ahmed Khuhro, cousin

of the main accused Dhani Bux, and subsequently a complaint filed by villager Ghulam Asghar Kanasro, both residents of Village Mad, Taluka Sobhodero, District Khairpur Mir's, an inquiry was authorized against accused Dhani Bux. The complainants alleged that since the appointment of accused Dhani Bux in the Federal Board of Revenue in 1999 as Senior Auditor BPS-16, he had accumulated massive properties in the names of his father Ameer Bux (who died in 2009) and his brother Rabnawaz, all of which were allegedly acquired through corruption and corrupt practices. The investigation was subsequently authorized on 27th February, 2015 and was assigned to Abdul Fattah, Senior Investigation Officer, National Accountability Bureau, Karachi. The investigation report alleged that prior to the appointment of Dhani Bux in FBR in 1999, his father Ameer Bux was the owner of only (8-00) acres of agricultural land located in Deh Mad, Taluka Sobhodero, District Khairpur Mirs. The investigation alleged that during the period 2003 to 2009, accused Dhani Bux purchased (17-06) acres agricultural land for an alleged value of Rs.4,011,875/-, and got it registered in the name of his father Ameer Bux. It was further alleged that just before the death of his father in 2009, accused Dhani Bux transferred the entire landed property measuring (25-06) acres (comprising the original 8-00 acres and the subsequently purchased 17-06 acres) in his own name through a gift deed in 2009, and that no share was given to any other legal heir of the deceased Ameer Bux, namely his brother Rabnawaz and three daughters.

3. The investigation report further alleged that accused Dhani Bux purchased a flat bearing No. C-11, Gulshan-e-Amin Tower, Block-15, Gulistan-e-Jauhar, Karachi in the year 2004-2005, to which the prosecution assigned a market value of Rs.20,00,000/- to Rs.25,00,000/-. Moreover, it

was alleged that accused Dhani Bux purchased (46-00) acres of agricultural land measuring an approximate value of Rs.1,26,45,000/- and got it registered in the name of his brother Rabnawaz. The investigation also revealed that during the period 2003 to 2007, accused Dhani Bux deposited an unjustified amount of Rs.2.5 million in his bank account No.10-10421-10 opened at NIB Bank (formerly PICIC), Gulistan-e-Jauhar branch, and that accused Rabnawaz in the same period deposited an amount of Rs.4.2 million into his bank account No.5010-0015539-0010 opened at the same branch. The prosecution alleged that during the period 2003 to 2013, accused Dhani Bux spent an amount of Rs.2,87,58,125/- towards the purchase of various properties in his own name, his father's name, and the name of accused Rabnawaz. The reference was admitted by the Accountability Court, Karachi, and subsequently transferred to the Accountability Court, Sukkur on the directions of the Honorable Chief Justice High Court of Sindh.

4. A formal charge was framed on 18th June, 2015 against the appellants/accused, which was denied by both petitioners. The prosecution examined fourteen witnesses in support of its case, including the Investigation Officer, revenue officials, bank officials, city school authorities, and the interested complainants. The petitioners, exercising their constitutional right of defense, examined themselves on oath under Section 340 Criminal Procedure Code and also examined one defense witness, namely Abrar Hussain, authorized representative of Khairpur Sugar Mills. The trial court, by the impugned judgment dated 24th February 2017, convicted both petitioners under Section 10 of the National Accountability Ordinance 1999.

5. Mr. Karara, learned counsel for appellant/accused Dhani Bux, forcefully contended that the impugned judgment is the result of gross misreading and non-reading of the evidence available on record. He submitted that the trial court failed to appreciate numerous contradictions in the prosecution case and the material deficiencies in the prosecution evidence. Learned counsel argued that the case built by the prosecution is entirely based upon presumptions, assumptions, and hypothetical valuations of properties, without any nexus with the established facts. He emphasized that the accused successfully explained the accumulation of assets through legitimate sources of income, including salary, agricultural income, and the sale of properties, which were fully supported by documentary evidence. Learned counsel further submitted that the investigation conducted by NAB was tainted with mala fides. He highlighted that the accusation against his client was pursued by interested complainants who were locked in a bitter land dispute with the accused for over two decades. The learned counsel placed particular emphasis on the fact that neither the complainant Masood Ahmed Khuhro nor Ghulam Asghar Kanasro had ever received a clean chit from the FBR regarding their inquiries. In fact, the evidence on record shows that an inquiry was conducted by the FBR upon a complaint filed by Masood Ahmed, but the FBR found against the complainant and recommended closure of the matter. This fact alone demonstrates the credibility issue of the complainants. The learned counsel for the accused Dhani Bux argued that the prosecution completely failed to bring on record any concrete evidence regarding the actual value of the properties purchased or the alleged benami transactions. The valuation of the flat in Gulshan-e-Amin Tower was arbitrary and hypothetical, based on the unsupported opinion of a

Mukhtiarkar who himself admitted that he had not followed the valuation table of the Board of Revenue. The valuation of agricultural land was equally defective, based on oral assertions of local estate agents rather than any scientific assessment or official notification. Moreover, the learned counsel submitted that the accused had produced substantial documentary evidence in his defense, including salary slips, bank statements, agricultural income receipts from sugar mills, income tax returns, and evidence of legitimate loans obtained from banks for the purchase of vehicles. All of this evidence was sufficient to explain the accumulation of assets and was completely ignored by the learned trial court. The learned counsel emphasized that the trial court brushed aside the defense evidence on mere technicalities without considering the substance of the evidence. Importantly, learned counsel submitted that no blood relative of the father made any objection to the gift deed executed by the father in favor of the accused Dhani Bux. The father's own brother and three daughters accepted the father's decision without raising any dispute. This acceptance by the legal heirs strongly suggests that the father was the rightful owner of the property and that the gift was legitimate. Had the property been purchased by Dhani Bux through ill-gotten money and merely parked in the father's name to hide it, the gift transfer would certainly have triggered disputes among the heirs, yet the complete absence of such disputes negates the prosecution's theory. Learned Counsel placed his reliance on the cases of *Khlaid Aziz v. The State* (2011 SCMR 136), *Syed Qasim Shah v. The State* (2009 SCMR 790), *The State and another v. Muhammad Idrees Ghauri & others* (2008 SCMR 1118), *Ghani-ur-Rehman v. National Accountability Bureau and others* (PLD 2011 SC 1144), *Ahmed Riaz Shaikh & others v. The State & others* (PLD 2009 SC 202), *Anwar Ali v. The State through*

Chairman NAB & others (2022 P.Cr.L.J 65), Masood Alam Niazi & others v. The State through Chairman NAB (2021 P.Cr.L.J 99) Misbahuddin Fareed v. The State (2002 MLD 480), Syed Anwar Badshah v. Chairman, National Accountability Court Islamabad and 02 others (2013 P.Cr.L.J 1607), Aleemuddin & others v. The State (NAB) through Chairman NAB (K) Sindh (2021 YLR 1464), Syed Khursheed Ahmed Shah v. The State (PLD 2022 SC 261), Muhammad Hayat & 02 others v. The State (PLD 2002 Peshawar 118) and Shabbir Hussain v. Mst. Firdous Bibi (2017 CLC Note 172).

6. Mr. Tagar, learned counsel for the appellant/accused Rabnawaz, argued that his client is a practicing advocate by profession and that all properties acquired by him were through legitimate sources of income. He submitted that his client was enrolled as an advocate of the Sindh Bar Council in 2012 and has been actively practicing. The record shows that Rabnawaz filed income tax returns for the years 2005 to 2014, demonstrating that he was earning professional income. Additionally, Rabnawaz, like his father, was an agriculturist and cultivated lands on a lease basis, generating substantial agricultural income. Learned counsel also submitted that the trial court completely ignored the sugar mill records which clearly established that Rabnawaz had supplied sugarcane to various mills, generating documented income. The Khairpur Sugar Mills records, produced through the defense witness Abrar Hussain, clearly showed that Rabnawaz supplied 3,05,056 monds of sugarcane from 2002 to 2014, generating income of Rs.96,42,061/. This income, combined with his professional income as an advocate, provided a complete and satisfactory explanation for the assets acquired in his name. Learned counsel emphasized that the assets in the name of Rabnawaz were not acquired

through any illegal means but through the combined income from agriculture and advocacy. The trial court's failure to consider the sugar mill records and the income derived therefrom constitutes a material misdirection in law. Furthermore, the learned counsel submitted that the prosecution could not even establish that Rabnawaz was the primary purchaser of the properties; rather, the evidence on record shows that the properties were purchased by the father and enhanced by Rabnawaz.

7. Mr. Soomro, learned Special Prosecutor for NAB contended that the impugned judgment was well-reasoned and supported by overwhelming evidence. He submitted that all properties and assets acquired in the names of the accused, their father, and their brother were not denied by the accused themselves. The learned prosecutor argued that the properties purchased in the name of the father, Ameer Bux, were in fact purchased by the accused Dhani Bux after his appointment in FBR as Senior Auditor (BPS-16), and that the subsequent transfer of these properties to the accused Dhani Bux by way of gift deed just before the father's death clearly demonstrated that the properties were purchased by the accused and merely kept in the father's name. The learned prosecutor further submitted that the accused Dhani Bux was maintaining a high standard of living, evidenced by the fact that his children were studying at City School, one of the most expensive private institutions in Karachi. The school fees records, produced through Prosecution Witness No.7, Shahid Hussain Memon, showed that the accused had paid Rs.13,48,061/- towards the school fees of his three children from the year 2008 to January 2015. The learned prosecutor argued that this expenditure, coupled with the purchase of expensive properties and the maintenance of vehicles, was far beyond the known sources of income of the accused. The learned

prosecutor contended that the flat in Gulshan-e-Amin Tower, Karachi, was purchased by the accused Dhani Bux in 2004-2005 and had a market value of Rs.20,00,000/- to Rs.25,00,000/-, which was substantially more than the declared value of Rs.4,80,000/- in the sale deed. This concealment of the actual value, the learned prosecutor argued, demonstrated intent to hide assets. Furthermore, the learned prosecutor submitted that the bank accounts of both the accused showed deposits of millions of rupees, which could not be justified by their known sources of income. Regarding the accused Rabnawaz, the learned prosecutor submitted that he had no independent source of income at the time when the properties were being purchased in his name. Although Rabnawaz claimed to be an advocate, the trial court found that no case diary of the cases for which he had produced vakalatnamas was on record, and the vakalatnamas produced were mostly in the name of another advocate, Mr. Shafi Muhammad Bango, with Rabnawaz shown merely as a co-signatory. The learned prosecutor argued that Rabnawaz's profession as a practicing advocate was doubtful and that his income from advocacy was negligible or non-existent. The learned prosecutor relied upon the principle established in Section 14(c) of the National Accountability Ordinance 1999, which provides that in cases of accumulation of assets disproportionate to known sources of income, the burden of proof shifts to the accused to explain the source of the assets. The learned prosecutor contended that the accused failed to discharge this burden and that the prosecution had established a *prima facie* case of corruption. To support his contentions, he placed his reliance on the cases of *Muhammad Hashim Babar v. The State* (2010 SCMR 1697), *Iqbal Ahmed Turabi v. The State* (PLD 2004 SC 830), *Abdul Sattar v. The State* (2019 P.Cr.L.J Note 1).

8. Upon a careful and detailed examination of the entire record, the evidence on file, and the arguments advanced by both sides, we find that the impugned judgment is riddled with defects, infirmities, and illegalities that render it wholly unsustainable in law. We shall now undertake a comprehensive appraisal of the evidence and identify the specific defects that necessitate setting aside the conviction.

9. The first and perhaps the most critical defect in the prosecution case relates to the procedural infirmity in the conduct of the investigation. The record unequivocally establishes that the Investigation Officer, Abdul Fattah, admitted in his examination-in-chief that he was authorized for investigation on 27th February, 2015. However, a careful examination of the seizure memos and the statements of various witnesses reveals that the investigation process was conducted prior to this official authorization. This admission is not a mere technicality. The National Accountability Ordinance 1999 and the procedural law of the country mandate that investigations must be conducted only after proper authorization from the competent authority. Any investigation conducted prior to authorization violates the fundamental procedural safeguards and renders the evidence collected during such unauthorized investigation inadmissible in law. The trial court, in its judgment, completely failed to consider this critical illegality and proceeded to base its conviction on evidence that was collected in violation of the law of the land. Furthermore, the Investigation Officer stated in his examination-in-chief that he had "authorized" the investigation, which is not his prerogative. It is the Director General or the competent authority within NAB who grants authorization for investigation, not the Investigation Officer himself. This confusion in terminology and the admission of pre-dated investigation activities

demonstrate that the entire investigative process was undertaken in a predetermined manner to implicate the accused, without regard to procedural propriety.

10. The second major defect in the prosecution case concerns the valuation of the properties. The prosecution relied entirely upon the alleged "valuation" of the properties, particularly the agricultural land and the flat in Gulshan-e-Amin Tower, to establish that the accused had accumulated assets worth Rs.70,645,112/. However, a detailed examination of the evidence reveals that there is a complete absence of any authoritative valuation or notification from the FBR or any competent authority assessing the value of these properties. The prosecution's valuation of the agricultural land is based entirely on the testimony of Prosecution Witness No.2, Nawab Ali Pitafi, Tapedar, Deh Mad, Taluka Sobhodero. This witness, in his examination-in-chief, stated that the per-acre value of the land purchased in the name of Ameer Bux ranged from Rs.200,000/- to Rs.250,000/. However, upon cross-examination, this witness made several admissions that completely undermine the credibility of his testimony:

- *First, the witness admitted that he did not personally consult the valuation table provided by the Board of Revenue for the assessment of land values. He further admitted that he did not call any report from the KDA (Karachi Development Authority) or the concerned Sub-Registrar's office, both of which are the competent authorities for the maintenance of property records and valuation. Instead, he stated that he called a report from a "Supervising Tapedar of the concerned beat," who in turn collected the valuation from "local estate agents." This represents hearsay upon hearsay and is wholly inadmissible as evidence of value.*
- *Second, the witness admitted that he had not followed the valuation table provided by the Board of Revenue, which is a critical procedural requirement for official valuation. This admission demonstrates that the valuation was conducted in an arbitrary and non-scientific manner, without adherence to any prescribed methodology.*
- *Third, and most critically, when confronted with inconsistencies in the valuation, the witness's testimony became untenable. For*

instance, the investigation report shows that property in survey No.293, Deh Mad, was valued at Rs.200,000/- to Rs.225,000/- per acre when purchased in the name of the father Ameer Bux in 2004, yet the same survey No. 293 was valued at Rs.300,000/- to Rs.400,000/- per acre when subsequently purchased by the accused Rabnawaz in 2004. This glaring inconsistency, whereby the same property at the same location in the same year was valued at two entirely different rates depending on whose name it was in, is inexplicable and demonstrates the wholly arbitrary nature of the valuation process.

11. The valuation of the flat No.C-11, Gulshan-e-Amin Tower, Block-15, Gulistan-e-Jauhar, Karachi is equally defective. The prosecution relied upon the testimony of Prosecution Witness No.1, Muhammad Ibrahim Junejo, Mukhtiarkar, Gulshan-e-Iqbal, East Karachi. This witness stated that he had submitted a valuation report to the NAB authorities assigning a market value to the flat of Rs.20,00,000/- to Rs.25,00,000/- for the year 2004-2005. However, this witness also made several critical admissions upon cross-examination that completely undermine the prosecution's reliance on this valuation:

- *First, the witness admitted that he had not submitted a copy of the letter through which he was directed by the Deputy Commissioner Karachi East to submit the valuation report. The absence of any formal direction document raises questions regarding the authenticity of the valuation request itself.*
- *Second, and more critically, the witness admitted that the mutation records and record of rights for the flat are not maintained in his office (Mukhtiarkar Gulshan-e-Iqbal) but are maintained by the KDA and the concerned Sub-Registrar's office. He further admitted that he had neither called any report from the KDA nor from the Sub-Registrar's office for the purpose of valuation, which are the competent authorities for such valuations. Instead, he stated that he called the valuation report from a "Supervising Tapedar of the concerned beat," and that the Supervising Tapedar had "collected the valuation from local estate agents." This represents an entirely improper procedure for official valuation and renders the valuation wholly unreliable.*
- *Third, the witness admitted that he did not know the exact area of the flat in question. He further admitted that for valuation purposes, measurement is a necessary requirement, yet he had not conducted any measurement. He further admitted that he had not followed the valuation table provided by the Board of Revenue.*

- *Fourth, the witness was confronted with the fact that the KDA is the competent authority for valuation of properties in Karachi (not the Mukhtiarkar), and the Sub-Registrar is also a competent authority. Yet, he had consulted none of them. He merely stated that the concerned Sub-Registrar is "also" a competent authority, demonstrating confusion regarding the proper procedure.*
- *Fifth, and crucially, the witness admitted that he did not know the value shown in the sale deed for the flat. When asked about the sale deed value, he stated that he was "not in possession of the ownership record of the flat in question." This admission demonstrates that the witness did not verify the actual purchase price from the official sale deed but relied entirely on the casual assertions of the Tapedar.*

12. The record further shows that the accused himself declared the purchase price of the flat in the sale deed as Rs.4,62,000/-, yet the prosecution assigned a market value of Rs.20,00,000/- to Rs.25,00,000/-. This enormous discrepancy between the declared value (Rs.4,62,000/-) and the assigned market value (Rs. 20,00,000 to Rs.25,00,000/-) raises serious questions regarding the methodology employed for valuation. Was the flat in 2004 actually worth Rs.4,62,000/- or Rs.20,00,000/- to Rs.25,00,000/-? The trial court failed to address this fundamental contradiction. Moreover, no notification from the FBR, no official circular, and no government order assessing the value of the properties at the relevant time was placed on record by the prosecution. In the absence of any such authoritative assessment, the hypothetical valuations attached to the properties by the prosecution cannot form the basis for a conviction in a corruption case, particularly when the accusation is that assets have been accumulated "beyond known sources of income."

13. An important aspect that the trial court completely overlooked is that the properties were not purchased in a single transaction but were acquired on an installment basis over a period of several years. The acquisition of (17-06) acres by the father Ameer Bux took place between

2004 and 2008, spread over four years. The acquisition of (46-00) acres by the accused Rabnawaz occurred between 2003 and 2013, spread over a ten-year period. When property is purchased on an installment basis or gradually over time, it is entirely legitimate to fund such purchases through accumulated salary, bonuses, and other legitimate income sources. A person earning a reasonable salary can accumulate sufficient funds over several years to purchase property, particularly when the property is acquired in installments at varying times. The prosecution's approach of lumping together the total value of all properties acquired over a ten-year period and comparing it against the total salary received over the same period is fundamentally flawed and misleading. For instance, if a person earns Rs.56,00,000/- to Rs.57,00,000/- over a sixteen-year period (1999-2015) and additionally earns agricultural income and other benefits, it is entirely plausible that such a person can accumulate sufficient funds to purchase property worth Rs.28,00,000/- to Rs.30,00,000/- over the same period, particularly when such purchases are made on an installment basis at varying times. The trial court failed to analyze the temporal pattern of purchases and income accumulation, instead treating the entire matter as if all properties were purchased in a single transaction with single-year income.

14. Upon a comprehensive examination of the financial position of the accused, the evidence on record establishes the following:

- *The salary records produced through Prosecution Witness No.3, Sarfaraz-ul-Haq (who was then Inspector Intelligence Income Tax), and confirmed through the records from the Accountant General Pakistan, establish that accused Dhani Bux received a total salary of Rs.42,27,156/- (approximately Rs.42,00,000/-) from 1999 to 28th February, 2015. When broken down into periods, the salary increased progressively, from Rs. 4,586/- per month in 1999 to approximately Rs.68,861/- per month by 2014.*

- *In addition to the basic salary, the accused received the following additional benefits, as admitted by the Investigation Officer himself:*

House hiring allowance: Rs.4,20,090/-

Cash rewards for good performance: Rs.79,887/-

Difference of pay: Rs.91,200/-

15. These additional benefits amount to Rs.5,91,177/-, bringing the total government income to approximately Rs.48,18,333/-. Furthermore, the accused produced documentary evidence of prize bonds worth Rs.8,10,000/- won before 1st July 2004, which is a legitimate source of income not derived from any illegal means. Additionally, the accused obtained personal loans from legitimate banking institutions:

HBL Limited loan of Rs.5,00,000/- obtained in July 2013

Silk Bank personal loan of Rs.7,36,000/- obtained in January 2014

16. These loans demonstrate that the accused had legitimate access to capital for purchasing property and other assets. The accused also produced substantial evidence of agricultural income derived from the cultivation of land gifted by his father from 2009 onwards. Although the exact quantum of this income is disputed, the record clearly establishes that the accused, as owner of (25-06) acres of fertile agricultural land, would have generated considerable income from the cultivation of sugarcane and other crops. When the total known sources of income (salary + benefits + prize bonds + loans + agricultural income) are aggregated, it becomes abundantly clear that the accused had sufficient means to purchase the properties in question. The trial court's failure to properly aggregate and analyze these various sources of income constitutes a material misdirection in law.

17. The accused Rabnawaz produced substantial documentary evidence establishing the following sources of income:

- i. *Agricultural Income: Like his father, accused Rabnawaz was an active agriculturist and cultivated lands obtained on a lease basis. The Tapedar Nawab Ali admitted that Rabnawaz was engaged in agricultural cultivation. More importantly, the defense witness Abrar Hussain produced official records from the Khairpur Sugar Mills establishing that Rabnawaz had supplied sugarcane to the mills from 2002 onwards. The grower-wise supply records produced with Exhibit 241 (later Exhibit 259 in the trial) clearly established that Rabnawaz supplied 3,05,056 monds of sugarcane during the period 2002 to 2014, generating substantial income of Rs.96,42,061/-.*
- ii. *The accused Rabnawaz produced income tax returns for the years 2005 to 2014, demonstrating that he was a tax-filer. Although the trial court found fault with the vakalatnamas produced, the mere fact that the accused has filed income tax returns demonstrates that he has been earning professional income.*
- iii. *The accused filed income tax returns for the years 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, and 2014, as evidenced by Exhibit 254. These returns clearly establish that the accused was reporting income from his profession and agriculture.*

18. The trial court completely ignored the sugarcane supply records from the Khairpur Sugar Mills, dismissing them on the basis of alleged technical defects. However, upon careful examination, these records are entirely authentic and reliable. The records were produced by the authorized representative of the Sugar Mills and were corroborated by the financial transactions evidenced in the bank statements. When the agricultural income (approximately Rs.96,42,061/-) is aggregated with the professional income from advocacy (as evidenced by the income tax returns), it becomes clear that the accused Rabnawaz had substantial sources of income to justify the acquisition of the properties.

19. A critical aspect that the trial court overlooked is the independent sources of income available to the father of the accused, Ameer Bux. The prosecution's case rested entirely on the assertion that the father was a "man of straw" who had no means to purchase property independently. However, the evidence on record conclusively establishes

the contrary. Prosecution Witness No. 2, Nawab Ali Pitafi (Tapedar), admitted the following in his examination-in-chief:

"The 8 acres of agricultural land which was in the name of father of accused Dhani Bux was fertilized since long." This admission establishes that the father's 8 acres of land were highly fertile and capable of generating substantial produce.

"Might be 8-9 acres of agricultural land is in the name of father of accused Dahni Bux on lease basis but its record is not available with us." This admission establishes that the father also cultivated additional land on a lease basis, thereby having access to the produce of approximately 16-17 acres in total.

"The production of Sugarcane per acre would be of amount of Rs.100,000- to Rs.150,000- while the cotton is of lessor amount of the agricultural land of Amir Bux." This admission establishes that the father's land, being fertile and suitable for sugarcane cultivation, was capable of generating an income of Rs.100,000/- to Rs.150,000/- per acre. If the father had 8 acres of his own plus approximately 8-9 acres on lease (total of 16-17 acres), the annual income from sugarcane cultivation alone would be approximately Rs.16,00,000/- to Rs.25,00,000/- per annum.

Prosecution Witness No.11, Taj Mohammad, also admitted:

"...Amir Bux was having 78 acres land of agricultural land before year 2000 which was cultivated by him as well as his Hari namely Nasrullah." This admission is entirely inconsistent with the prosecution's allegation that the father had only 8 acres before 2000...

"...Amir Bux was having cattle (buffaloes, cows and bulls)." This admission establishes that the father had an additional source of income from animal husbandry.

"...Father was the owner of 25 Acres of Agricultural land." This admission establishes that the father was indeed a substantial landowner.

The accused Dhani Bux himself, while testifying on oath, stated:

"...My father was holding the agricultural land of 9 Acres Approximately which was registered in his name since 1993 bearing survey Nos. 107, 292, 294, 295, 248, 293, 1582, 1584, 1587, 845, 314, 786 and 846 and other land of one Acre which was under the cultivation of my father but it was not registered in his name because there was a house which was built since our four fathers and thereafter some portion of same land was under cultivation which was adjacent to the survey NO-293 and 314. Besides the 10 Acres agricultural land my father was also

cultivating the lands obtained by him on lease basis. He was also having cattles i.e. buffelows, cows and bulls etc. He also used to measure the lands."

20. This testimony, if accepted (and there is no reason not to accept it), establishes that the father had multiple sources of income:

- a) Cultivation of 9-10 acres of personal land
- b) Cultivation of additional land on a lease basis
- c) Animal husbandry (cattle breeding)
- d) Professional measurement of lands for others

These multiple sources of income would have enabled the father to accumulate sufficient funds over the years to purchase additional land, particularly on an installment basis.

21. A most telling piece of evidence that the trial court completely ignored is that when the father executed a gift deed in favor of the accused Dhani Bux transferring (25-06) acres of land, the transfer was not objected to by any of the other legal heirs. The Tapedar Nawab Ali admitted in cross-examination: "*The gift deed executed by father of Dhani Bux in his favor was never challenged by any of legal heirs of Amir Bux.*" This absence of objection from the brother (Rabnawaz) and three daughters of the deceased father is a powerful indication that the father was indeed the rightful owner of the land and that his decision to gift the entire property to one son was his legitimate prerogative as an owner. Had the property been purchased by Dhani Bux through ill-gotten money and merely parked in the father's name as a facade, the gift transfer would inevitably have triggered disputes among the heirs. The fact that no such dispute occurred demonstrates the genuineness of the father's ownership and the legitimacy of the gift.

22. The testimony of the prosecution witnesses is riddled with contradictions, admissions of lack of verification, and indications of bias

that render their evidence wholly unreliable. As discussed in detail above, PW-01 Mukhtiarkar admitted to conducting the valuation in violation of prescribed procedures, not consulting the competent authorities, and relying on hearsay information. His entire valuation exercise was arbitrary and non-scientific. Prosecution Witness No. 2 (Nawab Ali Pitafi – Tapedar) despite being presented as an objective officer of the revenue department, made admissions that demonstrated his unreliability:

He admitted that the revenue reports he produced lacked the official stamp of the Mukhtiarkar's office or the Deputy Commissioner's office and did not contain any inward or outward number. These are serious procedural defects in revenue documents, suggesting that the reports were either not official or had been managed.

He admitted that he had served in the area for 56 years, which raises questions about potential local prejudices and conflicts of interest. A person who has lived in a locality for 56 years may develop personal relationships and animosities that could influence his testimony.

He made directly contradictory statements regarding the land holdings of the father. Initially, he stated that the father had "8 acres," but later stated that the father "might be" have "8-9 acres on lease basis." These contradictions undermine the credibility of his testimony.

Most critically, upon cross-examination, he admitted that he had not personally verified the details. He stated, "I do not know whether 17 agricultural land purchased by Amir Bux was purchased by him from the produce of 8 acres agricultural land which was in his name and 10 acres of agricultural..."

23. The witness's admission that he does not know the source of funds used to purchase the land is fatal to the prosecution's case. How can the prosecution assert that the land was purchased through ill-gotten money when even its own witness admits a lack of knowledge regarding the actual source of funds?

24. Prosecution Witnesses No.5 and No.6 (Masood Ahmed and Ghulam Asghar - Complainants) had a clear motive and interest in the outcome of the case. Upon cross-examination, both witnesses admitted to

several incriminating facts. They admitted that they were in disputed terms with the accused regarding agricultural land. Masood Ahmed admitted that he had filed a Constitutional Petition against the accused in 2011 regarding a land dispute, and the petition was allowed (not dismissed). He further admitted that he had filed a civil suit against both accused, which was still pending at the time of trial. Ghulam Asghar admitted that he was a voter of the Pakistan People's Party, while the accused Rabnawaz belonged to the Pakistan Muslim League (Functional). This admission of political opposition adds another dimension to the alleged enmity. Most critically, upon cross-examination, Masood Ahmed admitted that he had complained to the FBR regarding the accused, and the FBR had conducted an inquiry. However, the Tapedar Nawab Ali (another prosecution witness) admitted that the FBR had not found against the accused and had recommended closure of the matter. This admission completely undermines the credibility of the complainant and suggests that his allegations had already been examined and rejected by another government agency. Ghulam Asghar admitted that he had not produced the vendors from whom the accused had allegedly purchased the land. He further admitted that he had not produced any persons who could testify as to the actual price of the land. He even admitted that "*for ascertaining the actual value of the agricultural land of the accused persons is the functions of the NAB.*" This admission demonstrates that the complainant was aware of the proper procedure but deliberately chose not to follow it, instead bringing baseless allegations before NAB. Both complainants admitted that they had made contradictory statements regarding the land holdings. Initially, they stated that the father had "8 acres," but later claimed that the land had "increased to 21 acres."

This mathematical inconsistency raises serious questions regarding the credibility and truthfulness of the complainants.

25. Prosecution Witness No.7 (Shahid Hussain Memon - City School Manager) was produced and he alleged school fee records of the accused's children. However, upon cross-examination, the following defects in his evidence became apparent:

"He admitted that the record he produced was not the original fee receipts but only a "computer-generated statement" provided by the City School authorities. Computer-generated records, without the original fee receipts and payment vouchers, are not reliable evidence of payment.

He admitted that he had not produced the actual written request of the NAB authorities for the fees information. This raises questions regarding whether such a request was ever made or whether the record was furnished for other purposes.

He admitted that many government officials' children study in City School, which is a well-known and expensive institution. The fact that the accused's children were studying in City School is not, in itself, evidence of ill-gotten money. A senior government officer earning a substantial salary can legitimately afford to educate his children in a private school."

26. Prosecution Witness No. 12 (Zubair Aslam Sheikh - NIB Bank Manager) produced bank records allegedly showing deposits of Rs. 2.5 million by accused Dhani Bux and Rs. 4.2 million by accused Rabnawaz. However, critical defects in his evidence include:

- *He admitted that the documents he produced were Photostat copies, not original documents.*
- *He admitted that there were differences in the signatures of the accused on different deposit slips, yet he could not explain these differences. He merely stated, "According to flow the signatures are same," which is not a satisfactory explanation.*
- *He admitted that the bank does not maintain information regarding the source of deposits at the time of deposit. The deposit slips do not indicate the source of the funds. This admission is critical because it undermines the prosecution's assertion that the deposits were "unjustified."*
- *He admitted that at the time of deposit, the source of the deposited amount is not mentioned in the deposit slip. This means the bank has no way of knowing whether the funds came*

from salary, agricultural income, loans, or other legitimate sources.

- *He admitted that he had stated in his 161 Cr.P.C statement that the accused Rabnawaz opened his bank account in 2014, but upon cross-examination, he admitted that this was a "typographical mistake" and the account was opened in 2004. Such admissions of errors in official statements raise concerns about the accuracy and reliability of other statements.*

27. Prosecution Witness No. 14 (Abdul Fattah - Investigation Officer) testimony contains numerous admissions that undermine the prosecution case:

- *He admitted that he had not produced the letter of authorization for his investigation, which is a critical document. The absence of this document in evidence raises questions regarding the legality and propriety of the entire investigation.*
- *He admitted that he had not conducted any inquiry from the sellers of the property to verify the actual purchase prices and the sources of payment. This is a fundamental investigative procedure that the IO failed to follow.*
- *He admitted that he had not examined the original sale deeds to verify the purchase prices. Instead, he relied on the alleged valuations by the Mukhtiarkar, which, as discussed above, were wholly arbitrary and unreliable.*
- *He admitted that he had not called the Mukhtiarkar as a witness to verify the valuation, nor had he called the concerned Sub-Registrar or any KDA official. This failure to call the competent authorities demonstrates the weakness of the investigation.*
- *He admitted that he had not obtained a verification of the enrollment of accused Rabnawaz as an advocate from the Sindh Bar Council. He merely accepted the enrollment certificate produced by the accused without independent verification. This demonstrates the sloppy nature of the investigation.*
- *He admitted that he had not received any complaint from the FBR against the accused regarding corruption. This admission is significant because it demonstrates that within the accused's own department, no one had suspected or alleged any misconduct on his part.*
- *He admitted that he had not collected the personal file of the accused, which would have contained any performance reports or complaints regarding the accused's conduct during service. The absence of any negative remarks in the personnel file suggests that the accused had performed his duties satisfactorily.*
- *Most critically, he admitted that a legal opinion regarding the investigation was sought from the legal branch of NAB, but this opinion was not produced in evidence. The failure to produce*

this legal opinion raises questions regarding what the legal branch's conclusion was and why the opinion was not placed on record if it supported the prosecution case.

28. The documentary evidence relied upon by the prosecution contains numerous defects that render it unreliable. The revenue documents produced by the Investigation Officer, allegedly obtained from the Mukhtiarkar and Tapedar, contain several critical defects. The documents lack the official stamp of the Mukhtiarkar's office or the Deputy Commissioner's office, as admitted by Prosecution Witness No.2. The documents do not contain any inward or outward number, which are essential for identifying official documents. The Tapedar admitted that he had not submitted these documents to the court during his earlier evidence before NAB. This raises questions regarding whether these documents were actually obtained during the original investigation or were prepared later. The absence of proper official stamps and numbers, combined with the Tapedar's admission that these documents were not originally submitted, suggests that the revenue documents were "managed" or fabricated after the fact, as alleged by the accused.

29. The bank records produced through various prosecution witnesses (Zubair Aslam Sheikh, Ashfaque Ali Mahesar, etc.) contain numerous defects. Most records are Photostat copies, not originals. The records contain typographical errors, such as the bank account opening year being stated as 2014 instead of 2004. The records do not indicate the source of deposits, which is critical information for determining whether the deposits were from legitimate income or other sources. The signatures on deposit slips show variations, which were not adequately explained. The City School records produced through Prosecution Witness No. 7 are only computer-generated statements, not original fee receipts and payment

vouchers. These computer-generated records, without the underlying original documents, are not reliable evidence of payment. The sugar mill records produced by the defense witness Abrar Hussain contain alleged technical defects (such as being labeled "revised" and containing pencil notations), yet these records are far more reliable and authentic than the hypothetical valuations of the prosecution. The records directly show the supply of sugarcane by the accused and the corresponding payments made by the sugar mills, which is documentary evidence of legitimate income.

30. A glaring omission in the prosecution case is the complete absence of any notification, circular, or official assessment from the FBR or any other government agency regarding the values of the properties in question. In a corruption case where the core allegation is that assets have been accumulated "beyond known sources of income," it is imperative that the value of the assets be established through proper official channels. The prosecution's reliance on arbitrary hypothetical valuations by a Mukhtiarkar (who admitted not following prescribed procedures) is wholly inadequate. The fact that no FBR notification exists regarding the value of these properties is a critical gap in the prosecution's case that should have resulted in acquittal.

31. The prosecution's theory that the accused "lent" the properties to his father and brother to hide his ill-gotten wealth is entirely speculative and not supported by any evidence. The record contains the facts that the father possessed independent sources of income (agriculture, animal husbandry, professional measurement of lands, and lease cultivation). The brother possessed independent sources of income (agriculture, sugarcane cultivation, and professional practice as an advocate). Neither the father nor the brother objected to their names being used for property registration. The

legal heirs of the deceased father did not challenge the gift deed, suggesting that the property was legitimately owned by the father. The accused maintained separate bank accounts and did not attempt to hide his transactions. In light of these facts, the prosecution's theory that the properties were merely "lent" or held in the names of the father and brother as a facade is entirely speculative and not based on any concrete evidence. The accused's explanation that he purchased the properties in the names of his father and brother due to his own position as a government servant (who cannot hold large landed properties in his own name without potential conflicts of interest) is a plausible and reasonable explanation.

32. The prosecution emphasized that the accused was maintaining a "high standard of living" by educating his children in City School and maintaining a flat and vehicles. However, upon analysis, the expenditure is not excessive or beyond the means of a senior government officer. The accused earned a salary of approximately Rs.56,00,000/- to Rs.57,00,000/- over sixteen years, which amounts to an average monthly salary of approximately Rs.30,000/- to Rs.35,000/-. A senior government officer (BPS-16) earning such a salary can legitimately afford to educate his children in a private school, live in a middle-class residential area (Gulshan-e-Amin Tower is not an ultra-luxury area), and maintain a vehicle. The school fees paid (approximately Rs.13,48,061/- over seven years from 2008 to 2015) amount to an average of approximately Rs.19,000 per year, which is well within the means of such an officer. The flat, purchased for Rs.4,62,000/- (as per the sale deed) in 2004 and sold in 2007, was not a luxury property. The trial court's assignment of a hypothetical market value of Rs.20,00,000/- to Rs.25,00,000/- is speculative and not based on any official assessment. The vehicles purchased (a Suzuki Mehran in 2007

through bank finance and a Honda City in 2006) are standard middle-class vehicles, not luxury automobiles.

33. In light of these facts, the accused's lifestyle was entirely consistent with his position and income, and the prosecution's emphasis on his "high standard of living" as evidence of corruption is wholly misplaced.

34. The prosecution relied upon Section 14(c) of the National Accountability Ordinance 1999, which provides that in cases of accumulation of assets beyond known sources of income, the burden of proof shifts to the accused to explain the source of the assets. However, the accused has discharged this burden by producing the salary slips and service records documenting the receipt of Rs.42,27,156/- in salary and additional benefits. Prize bond winning certificates showing Rs.8,10,000/- in legitimate winnings. Bank statements and loan documents showing personal loans from HBL and Silk Bank. Income tax returns filed for the years 2004 onwards. For the brother, income tax returns for the years 2005 to 2014 and official records from sugar mills showing agricultural income. For the father, evidence of independent sources of income from agriculture, animal husbandry, and professional measurement of lands. In light of this evidence, the accused has successfully discharged the burden of explaining the accumulation of assets through known sources. The trial court's failure to appreciate this discharge of burden constitutes a material misdirection in law.

35. The trial court's judgment, while voluminous, suffers from several critical defects i.e. the learned trial court completely failed to consider the procedural invalidity of the investigation, despite the Investigation Officer's admission of pre-dated investigation activities. The trial court accepted hypothetical valuations without considering the admission of the valuers that they did not follow prescribed procedures.

The trial court did not properly aggregate and analyze all the known sources of income, instead treating them in isolation. The trial court failed to appreciate the significance of the fact that the legal heirs of the deceased father did not challenge the gift deed. The trial court accepted the testimony of the interested complainants without adequately weighing their bias and motive. The trial court dismissed the defense evidence regarding sugar mill records on the basis of alleged technical defects, without considering the substance of the evidence. As noted by the appellants, the judgment is stereotyped and lacks detailed reasoning on the critical points of the case.

36. After this detailed examination of the entire record and a comprehensive appraisal of the evidence, we are satisfied that the impugned judgment cannot be sustained. The prosecution has failed to prove the charges against the petitioners beyond a reasonable doubt. The investigation was tainted with procedural infirmity, the valuations were arbitrary and non-scientific, the witnesses had credibility issues and admitted various defects in their evidence, the documentary evidence contained numerous defects, and the accused had adequately explained the accumulation of assets through known sources of income.

37. The trial court's judgment suffers from manifest illegality, procedural infirmity, misreading and non-reading of evidence, and reliance upon presumptions rather than substantive proof. The trial court failed to appreciate the complete absence of any FBR notification assessing the property values, the defects in the investigation, the enmity and motive of the complainants, the independent sources of income of the father and brother, the absence of objections from legal heirs to the gift deed, and the sufficiency of the known sources of income to justify the accumulation of assets. Accordingly, we allow the Constitutional Petitions and Criminal

Accountability Appeals filed by the petitioners Rabnawaz and Dhani Bux. The impugned judgment dated 24th February, 2017 passed by the learned Judge, Accountability Court, Sukkur in Reference No.08/2015 is hereby set aside. The petitioners are acquitted of all charges under Section 10 of the National Accountability Ordinance 1999. The bail bonds of the petitioners stand cancelled, and their sureties are discharged. The properties forfeited by the trial court shall be restored to their rightful owners. The fine imposed upon the petitioners is set aside. It is ordered accordingly.

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