



**Annual
Report
2024**

**Administrative
Tribunal &
Special Courts**



**Administrative
Tribunals &
Special Courts**

**Published by:
Secretariat of Law and Justice Commission of Pakistan**

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Foreword:

The **Annual Report for Administrative Tribunals and Special Courts for the year 2024** is an important document that highlights the performance and progress of these critical judicial bodies in Pakistan. Established under various statutes by both Federal and Provincial governments, these courts and tribunals play a pivotal role in delivering justice efficiently and promptly. The primary objective of this report is to present comprehensive performance statistics, provide an in-depth analysis of case data, and support policymakers in making informed decisions. Additionally, the report aims to empower stakeholders by enabling them to assess court performance and identify key areas for strategic improvement.

By publishing this report on the official website, www.ljcp.gov.pk, the National Judicial (Policy Making) Committee seeks to foster greater transparency and ensure broad accessibility to the findings. This transparency is expected to contribute meaningfully to the ongoing enhancement of justice delivery across the country.

It is anticipated that the insights within this report will be valuable to a wide range of stakeholders, including policymakers, judicial administrators, and the general public. More specifically, the report will assist decision-makers in assessing the efficiency and effectiveness of various courts and tribunals and in devising strategies to improve the quality of justice services provided.

Syeda Tanzeela Sabahat
Secretary
Law and Justice Commission of Pakistan

Overview:

The National Judicial (Policy Making) Committee (NJPMC), established under the NJPMC Ordinance No. LXXI of 2002, plays a central role in overseeing the judicial system's performance across Pakistan. One of its key functions is the publication of periodic reports that present a comprehensive analysis of the superior judiciary, district judiciary, Administrative Tribunals, and Special Courts. These reports serve as essential tools for evaluating the efficacy of the judicial system, providing data that policymakers use to recommend strategies for improving case disposal and ensuring efficient justice delivery.

The Law and Justice Commission of Pakistan, under the NJPMC, is responsible for collecting, collating, and analyzing data from various courts and tribunals across the country. This data is crucial for assessing the administration of justice and ensuring that the judicial system operates efficiently. By systematically gathering this information, the Commission provides a reliable foundation upon which performance can be measured and reforms can be proposed, thereby playing a pivotal role in driving continuous improvement within the judiciary.

This annual report offers a detailed examination of the performance of 326 Administrative Tribunals and Special Courts from 1st January to 31st December 2024, focusing on key metrics that highlight the strengths and challenges of the courts. These courts—established by federal and provincial governments—are tasked with ensuring timely and fair resolution of cases that require specialized legal knowledge. Their role in delivering justice in accordance with specific statutes is critical to the broader legal system.

During the reporting period, the total number of pending cases at the start of the year was 155,075, with 133,061 new cases filed and 134,094 cases disposed of. Despite these efforts, a 1% increase in pending cases was observed, with 156,750 cases remaining unresolved by the end of the year. This rise in case pendency points to the ongoing challenges in managing caseloads, particularly in light of limited judicial resources. The report also highlights disparities in performance between federal and provincial jurisdictions, with a 0.2% increase in federal cases and an 4% increase in provincial cases.

In addition to performance metrics, the report identifies significant staffing shortfalls that continue to impede the courts' ability to manage their caseloads effectively. Out of the 326 Administrative Tribunals and Special Courts, 45 positions of Presiding Officers/Chairmen, 44 positions of Technical/Financial Members, and 1,295 staff positions remain vacant. These vacancies pose a considerable challenge to the timely resolution of cases and underscore the urgent need for capacity building within the judicial system.

The Law and Justice Commission urges collective efforts from all stakeholders—including the judiciary, government authorities, and relevant ministries—to address these challenges. A coordinated approach is required to strengthen the courts' capacity, fill the staffing gaps, and streamline procedures to achieve faster and more equitable justice delivery. By ensuring that the right resources are in place, and by implementing the recommendations outlined in this report, stakeholders can work together to improve the overall performance of the judicial system.

Province wise Number of Administrative Tribunals and Special Courts

Jurisdiction	ICT	Punjab	Sindh	KPK	Balochistan	Total
Federal	24	60	38	16	8	146
Provincial	0	63	58	40	19	180
Total	24	123	96	56	27	326

Consolidated Statement of Pendency, Institution and Disposal of Cases

Jurisdiction	Pendency 1st Jan, 2024	Institution	Disposal	Pendency 31st Dec, 2024
Federal	121456	77003	77776	121724
Provincial	33619	56058	56318	35026
Total	155075	133061	134094	156750

The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

Vacant Positions of Presiding Officers, Members and Staff

Jurisdiction	Presiding Officer	Member	Officer/Official	Total
Federal	16	31	472	519
Provincial	29	13	823	865
Total	45	44	1295	1384

The Commission remains committed to its role of collecting and analyzing data to support these efforts, providing the foundation for evidence-based policymaking and continuous reform. By fostering greater transparency and accountability through the publication of this report, the Commission hopes to encourage informed decision-making that will enhance the quality of justice services in Pakistan.

1. Accountability Courts:

1.1 Introduction:

Accountability Courts have been established under the National Accountability Ordinance, 1999 (Ordinance) for the purpose of eradicating corruption, corrupt practices, misuse or abuse of power or authority, misappropriation of property, taking of kickbacks and to hold accountable all those persons accused of such charges. The Judge of Accountability Court is appointed by the President of Pakistan, in consultation with the Chief Justice of the High Courts of the Province concerned. A serving District and Sessions Judge can be appointed as Judge of Accountability Court.

The Chairman NAB may in respect of any case relating to any offence triable under the said Ordinance file a reference before Accountability Court and such Court shall have the jurisdiction to try the same. The Accountability Court shall hear the cases on day to day basis and dispose it off within 30 days. Any person Aggrieved from the final judgment and order of the Court, within ten days of the final judgment and order of the Accountability Court prefer an appeal to the respective High Court of the Province and ICT. All appeals against the final judgment filed before the High Court will be heard by a Bench of not less than two judges constituted by the Chief Justice of the High Court and shall finally be disposed of within thirty days of the filing of the appeal.

1.2 Statistics of Cases:

There are 26 Accountability Courts across the country. The institution, disposal and pendency of cases is tabulated in the following table.

	Name of Courts	Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Accountability Court I, Islamabad	38	0	6	32
2	Accountability Court II, Islamabad	20	1	3	18
3	Accountability Court III, Islamabad	29	0	4	25
4	Accountability Court I, Rawalpindi	26	4	27	3
5	Accountability Court I, Lahore	0	2	0	2
6	Accountability Court II, Lahore	34	0	0	0
7	Accountability Court III, Lahore	20	1	3	0
8	Accountability Court V, Lahore	0	2	0	6*
9	Accountability Court VI, Lahore	12	0	0	0*
10	Accountability Court IX, Lahore	14	0	1	4*
11	Accountability Court X, Lahore	21	1	2	12*
12	Accountability Court, Multan I	85	0	13	74
13	Accountability Court I, Karachi	26	1	73	14
14	Accountability Court II, Karachi	39	1	29	1

Name of Courts		Pendency (Jan'24)	Institution during year	Disposal during year	Pendency (Dec'24)
15	Accountability Court III, Karachi	1	1	9	3
16	Accountability Court IV, Karachi	42	0	7	0
17	Accountability Court V, Karachi	0	1	27	8
18	Accountability Court I, Sukkur	7	1	10	12
19	Accountability Court II, Sukkur	0	0	16	10
20	Accountability Court I, Hyderabad	18	0	11	3
21	Accountability Court II, Hyderabad	9	0	11	3
22	Accountability Court I, Peshawar	5	0	0	1
23	Accountability Court II, Peshawar	42	5	6	21
24	Accountability Court III, Peshawar	16	38	30	7
25	Accountability Court IV, Peshawar	13	6	0	3
26	Accountability Court I, Quetta	78	5	0	28
Total		595	70	288	290
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

There were 16 Accountability Courts abolished during the Year 2024 across Pakistan. Accountability Court-II, III, V, VI, IX, X, Lahore & Multan restored 75 cases, Accountability Court I, II, V Karachi, Sukkur I, II & Hyderabad I, II transferred 145 cases to other court whereas Accountability Court II & IV, Karachi has restored 45 cases whereas Accountability VI, VII Karachi, III Sukkur and Hyderabad III are demolished during the year. Accountability Court I, II, III and IV has restored 27 cases, 69 cases transferred whereas Accountability Court I, Quetta has transferred 27 cases.

1.3 Working Strength of Accountability Courts:

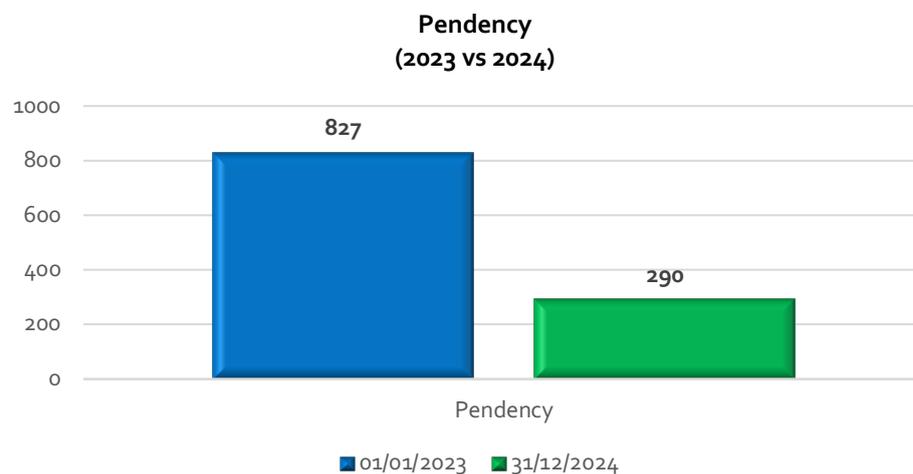
The number of Courts and Vacant positions in Accountability Courts are tabulated below:

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Islamabad	Total
Number of Courts	9	9	4	1	3	26
Number of Vacant Courts	6	2	1	0	0	9

1.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024:

Year	No. of Courts	Pendency (January)	Institution during year	Disposal during year	Pendency (December)
2023	42	421	429	346	827
2024	26	595	70	288	290
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Graphical illustration showing comparison of Pendency during last two (2) years



1.5 Budget Allocation:

The budget allocation for 26 Accountability Courts across the Country for financial year 2023-24 was approximately Rs. 540 million which includes 172 million for Accountability Courts in Punjab, 135 million for Accountability Courts in Sindh, 137 million for Accountability Courts in Khyber Pakhtunkhwa, 56 million for Accountability Courts in Balochistan and 40 million for Accountability Courts in Islamabad.

1.6 Analysis:

The Accountability Courts operate under the National Accountability Ordinance, 1999, which empowers them to tackle corruption and related offenses. Each court is presided over by a judge appointed by the President of Pakistan, ensuring a degree of independence and expertise. However, vacancies in critical positions hinder their ability to function optimally, potentially impacting the speed and efficiency of case resolutions. Addressing these vacancies promptly is essential to improving overall performance.

The Accountability Courts are required to conduct hearings on a day-to-day basis, aiming for quick disposals within 30 days. In 2024, due to transfer of huge number of cases across Pakistan the volume of cases decreases, leading to a significant fall in pendency. Implementing a robust case management system could significantly enhance their ability to handle caseloads effectively.

An analysis of the year-on-year data indicates a gradual decrease in overall pendency, despite a commendable disposal rate. The courts managed to resolve a substantial number of cases. This trend highlights the need for strategic interventions to enhance case management practices and reduce delays. More proactive measures, such as public awareness campaigns about the court's services, could mitigate the influx of new cases.

Performance among Accountability Courts varies considerably across different provinces. For instance, courts in Punjab generally experience higher caseloads and longer pendency compared to those in Sindh. This disparity suggests that local governance, resource allocation, and judicial efficiency need to be addressed to ensure consistent performance. Targeted resource allocation and support to underperforming regions would be beneficial in balancing this disparity.

The total budget of Rs. 540 million reflects a commitment to combat corruption through the Accountability Courts. However, the current budget may not be sufficient to address the increasing complexities of cases, particularly in high-population areas. Increased funding and resource allocation are essential to enhance the courts' capacities to handle their workloads effectively. Developing a strategic financial plan to optimize resource allocation and ensure timely budget releases could strengthen operational capacity.

1.7 Recommendation:

The Accountability Courts are indeed facing significant challenges due to unfilled judicial positions. Filling these vacant positions can indeed help improve the pendency of cases and enhance the overall effectiveness of the Accountability Courts. It's essential for the relevant authorities to prioritize the appointment of qualified judges to these positions, ensuring that the justice system can function efficiently and deliver timely justice to all.

2. Anti – Encroachment Tribunal:

2.1 Introduction:

The Anti-encroachment Tribunals have been established under the Sindh Public Property (Removal of Encroachment) Act, 2010 (XVIII of 2010) to provide measures for removal of encroachment from public property and to retrieve possession. Presently, the Tribunals are set-up in Karachi, Hyderabad, Sukkur, Mirpurkhas and Larkana. The Tribunals are set-up under section 12 of the Act to be headed by a retired District and Sessions Judge or any Advocate with ten years standing. Any order made by the Tribunal which conclusively determines the rights of the parties with regard to all or any of the matters in controversy shall be final and binding on the parties.

2.2 Statistics of Cases:

There are 5 Anti-Encroachment Tribunal in Sindh. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunal		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Anti-Encroachment Tribunal, Karachi	34	30	33	34
2	Anti-Encroachment Tribunal, Hyderabad	105	97	114	88
3	Anti-Encroachment Tribunal, Sukkur	40	16	55	1
4	Anti-Encroachment Tribunal, Mirpurkhas	17	45	8	55
5	Anti-Encroachment Tribunal, Larkana	19	41	45	15
Total		215	229	255	193
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Anti-Encroachment Tribunal Hyderabad, has been reported as having the highest institution and disposal among all Anti-Encroachment Tribunals in Sindh. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

2.3 Working Strength of Anti – Encroachment Tribunal:

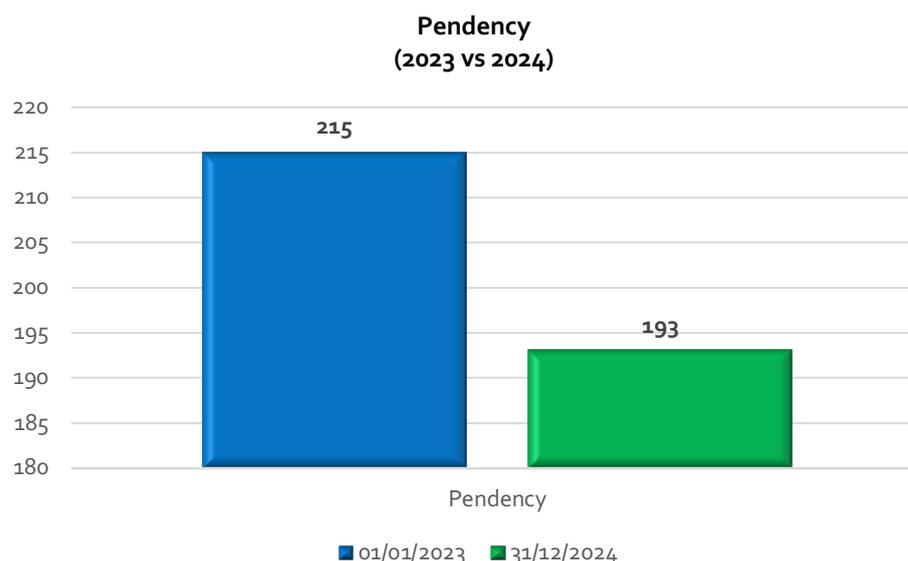
There are 5 Anti-Encroachment Tribunals. Anti-Encroachment Tribunal Karachi and Larkana are lying vacant.

2.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	5	266	333	398	215
2024	5	215	229	255	193

The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

Graphical illustration showing comparison of Pendency during last two (2) years.



2.5 Budget Allocation:

The budget allocation for financial year 2023-24 was approximately Rs. 185 million.

2.6 Analysis:

The Anti-Encroachment Tribunals were established under the Sindh Public Property (Removal of Encroachment) Act, 2010, and signify a commitment to regulating public property. The structure includes specialized judges who are equipped to handle cases of encroachment effectively. Despite having five operational tribunals, the vacancy of two Presiding Officer raises concerns about potential delays in the judicial process. Promptly filling this vacancy will be critical to maintaining optimal functionality across all tribunals.

The tribunals excelled in case disposal, surpassing the number of new cases filed, leading to a significant decrease in overall pendency. However, the reliance on a limited number of judges may lead to bottlenecks in

high-demand areas, affecting overall efficiency. Implementing additional support staff or utilizing technology for case tracking could enhance their operational capabilities further.

A comparative review of data from 2023 to 2024 shows significant improvement, with a marked decrease in pendency from 215 to 193 cases. This improvement can be attributed to enhanced operational practices and a focused approach towards resolving cases. However, consistent performance must be sustained despite fluctuations in case volume. Regular training and development for judges and staff can help maintain high standards of performance.

Performance has varied across regions, with the Karachi Tribunal facing challenges in managing its caseload compared to the more efficient Hyderabad and Mirpurkhas Tribunals. The discrepancies in performance underline the necessity for targeted interventions and support for underperforming tribunals. Identifying and addressing specific local challenges will be crucial for equitable service delivery across the province.

The budget allocation of Rs. 185 million for the Anti-Encroachment Tribunals highlights the government's commitment to tackling encroachment issues. However, without a detailed breakdown of expenditures and comparative data from previous years, assessing the adequacy of these financial resources becomes challenging. Future reports should include more detailed financial analysis to ensure transparency and accountability in resource utilization.

2.7 Recommendation:

Expanding the Anti-Encroachment Tribunal beyond Sindh Province is a crucial step in addressing the nationwide issue of encroachment in Pakistan.

3. Anti-Corruption Courts (Provincial):

3.1 Introduction:

The Courts of Special Judge Anti-Corruption (Provincial) have been established under the Criminal Law Amendment Act, 1958 (XV of 1958) to provide for speedy trial and effective punishment of offences specified in the Schedule i.e. abetment, gratification and professional dishonesty, etc. Under section 3 of the Act, the respective Provincial Government shall appoint Special Judges to try and punish specified offences, who shall be an advocate qualified to be a Judge of High Court or Sessions Judge or Additional Sessions Judge with 10 years' experience.

3.2 Statistics of Cases:

There are 17 Anti-Corruption Court across the country. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Anti-Corruption Court - I, Lahore	173	171	154	187
2	Anti-Corruption Court - II, Lahore	198	170	131	237
3	Anti-Corruption Court, Bahawalpur	192	181	174	199
4	Anti-Corruption Court, Faisalabad	552	135	106	573
5	Anti-Corruption Court, Multan	147	101	105	149
6	Anti-Corruption Court, D.G.Khan	138	399	420	140
7	Anti-Corruption Court, Gujranwala	206	154	186	174
8	Anti-Corruption Court, Rawalpindi	209	90	122	179
9	Anti-Corruption Court, Sargodha	90	100	112	78
10	Anti-Corruption Court, Sahiwal	148	330	329	149
11	Anti-Corruption Court, Hyderabad	643	9	92	561
12	Anti-Corruption Court, Sukkur	478	453	300	631
13	Anti-Corruption Court, Karachi	80	69	66	82
14	Anti-Corruption Court, Larkana	93	74	66	104
15	Anti-Corruption Court, Peshawar	308	217	319	257
16	Anti-Corruption Court, Bannu	57	165	202	19
17	Anti-Corruption Court, Quetta	13	13	3	23
Total		3725	2831	2887	3742
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Anti-Corruption Court Sukkur has been reported as having the highest institution and disposal among all Anti-Corruption Courts in Pakistan. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

3.3 Working Strength of Anti-Corruption Courts:

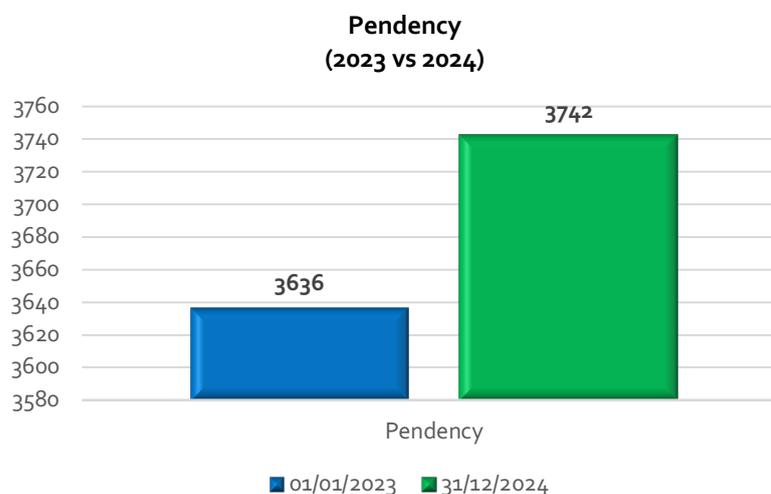
The number of Courts and Vacant position in Anti-Corruption Courts are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Total
Number of Courts	10	4	2	1	17
Number of Vacant Courts	0	0	0	1	1

3.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	17	4455	2063	2907	3636
2023	17	3725	2831	2887	3742

Graphical illustration showing comparison of Pendency during last two (2) years



3.5 Budget Allocation:

The budget allocation for 17 Anti-Corruption Courts across the Country for financial year 2023-24 was approximately Rs. 392 million which includes 188 million for Punjab, 140 million for Sindh, 42 million for Khyber Pakhtunkhwa, 22 million for Balochistan.

3.6 Analysis:

The Anti-Corruption Courts are mandated to handle corruption cases swiftly, established under the Criminal Law Amendment Act, 1958. Each court is presided over by judges appointed by provincial governments, emphasizing the importance of judicial independence. However, the presence of vacancies in key positions reduces their operational effectiveness. Filling these vacancies should be prioritized to enhance court capacity and reduce delays.

The courts managed to dispose of a significant number of cases during the year, indicating effective case management practices. However, the ratio of new cases instituted to those resolved shows that the courts struggled to keep pace with incoming cases, leading to an increase in pendency. Investing in better case management systems and training could help streamline operations and improve disposal rates.

Year-on-year data indicates a slight increase in overall pendency in 2024, reflecting maintaining improvements in operational efficiency. Despite this positive trend, the courts faced challenges due to a high volume of new institutions, which can undermine previous gains in performance. Developing proactive strategies to manage new cases and streamline processes is essential to sustaining improvements.

Performance varies across the provinces, with Punjab exhibiting a significantly higher caseload compared to other regions like Khyber Pakhtunkhwa. This disparity suggests that the courts in Punjab may require additional resources and personnel to manage their workload effectively. Addressing these regional discrepancies will be essential for equitable access to justice.

The budget allocation of Rs. 392 million signifies a strong financial commitment to the Anti-Corruption Courts. However, the effectiveness of this allocation depends on proper resource management and strategic investment in judicial capacity. A comprehensive review of budget utilization could identify areas for further investment to optimize court operations.

3.7 Recommendation:

Anti-Corruption Courts in Pakistan are facing significant delays due to vacancies and regional disparities in case distribution. To address this issue, it's crucial to ensure consistent staffing and provide resources to high case-load areas, particularly in Punjab and Sindh.

4 Anti-Dumping Appellate Tribunal:

4.1 Introduction:

The Anti-dumping Appellate Tribunal has been established under section 2(a) of the Anti-Dumping Ordinance 2000 (LXV of 2000), where in a party may file an appeal against: -

- (a) an affirmative or a negative final determination by the National Tariff Commission; and
- (b) any final determination pursuant to a review.

The Presiding officer/Chairman may be appointed by the Federal Government with following qualifications: -

- (i) a retired judge of the Supreme Court who shall also be the Chairman of the Appellate Tribunal; (ii) a person well known for his integrity, expertise and experience in economics with particular reference to international trade related issues; and (iii) a person well known for his integrity, expertise and experience in matters related to customs law and practice.

On an appeal, the Appellate Tribunal may make inquiry and offer hearing opportunity to appellant and pass order. The appeal shall be disposed of hearing same as day to day basis. The decision of the Appellate Tribunal shall be final, provided that the Appellate Tribunal may, if it thinks fit, accept an application from any party to an appeal in which the Appellate Tribunal has rendered its decision for a clarification of any of the issues raised by the Appellate Tribunal in its decision. However, no such application shall be accepted by the Appellate Tribunal later than thirty days of its decision.

4.2 Statistics of Cases:

There is one Anti-Dumping Appellate Tribunal in Islamabad. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Anti - Dumping Appellate Tribunal, Islamabad	10	73	13	70
Total		10	73	13	70

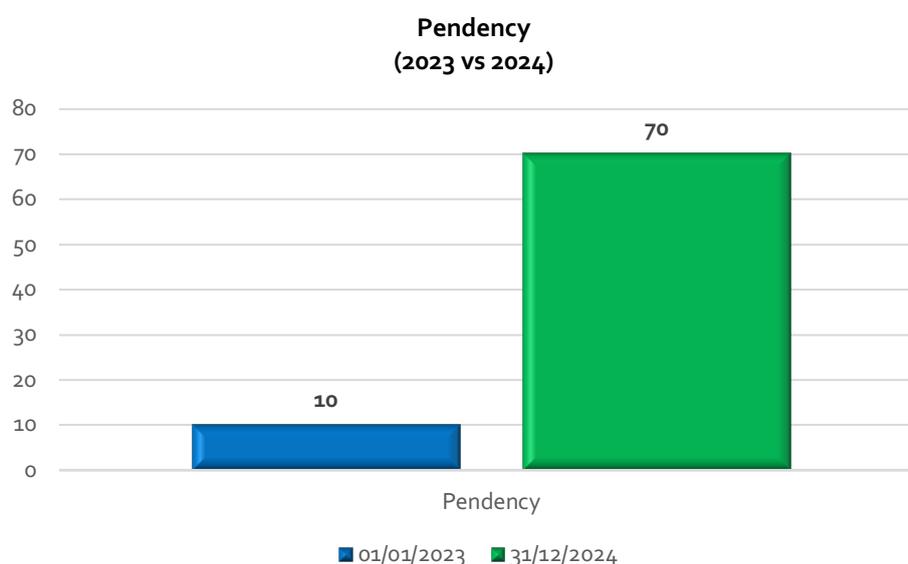
4.3 Working Strength of Anti-Dumping Court:

There is 1 Anti-Dumping Appellate Tribunal in Islamabad which is lying vacant.

4.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	44	18	52	10
2023	1	10	73	13	70

Graphical illustration showing comparison of Pendency during last two (2) years



Pakistan's Anti-Dumping Tribunal in Islamabad has made significant progress in recent years. In 2024, due to high number of fresh cases and low disposal the pendency at the end of year increases which is due to the vacant post of Presiding Officer. The Anti-Dumping Tribunal's have led to an increase in backlog over the year, indicating low performance. To enhance its effectiveness, it's crucial for the tribunal to adhere to procedural mandates under the Anti-Dumping Ordinance 2000 and filled vacant position immediately.

The Anti-Dumping Ordinance 2000 is a vital piece of legislation aimed at countering unfair trade practices, particularly when imported goods are sold at prices lower than their fair market value. The ordinance establishes the National Tariff Commission, which investigates and recommends anti-dumping duties

4.5 Budget Allocation:

There is one Anti-Dumping Appellate Tribunal in Islamabad. The budget allocation for financial year 2023-24 was approximately Rs. 55 million.

4.6 Analysis:

The Anti-Dumping Appellate Tribunal plays a crucial role in resolving trade disputes in Pakistan, operating under the Anti-Dumping Ordinance, 2000. The tribunal consists of a Chairman and two members, all experts in trade law, which is essential for informed decision-making.

However, the tribunal faces several challenges. Its small size can lead to bottlenecks in case processing during peak periods, and its efficiency in resolving cases has been subpar. The tribunal's performance has declined over the years, with a significant increase in pending cases and a lower disposal rate.

To improve its performance, the tribunal could benefit from adopting automated systems for case tracking and increasing its membership to distribute the workload more evenly. Regular training sessions for tribunal members on new trade laws and practices could also enhance their effectiveness.

The allocation of Rs. 55 million to the tribunal signifies a commitment to addressing trade-related disputes. However, resource constraints could limit its operational capacity, and a review of funding allocation based on caseload and complexity of cases could help ensure sufficient resources are available.

The Islamabad High Court has clarified the tribunal's authority under the Anti-Dumping Duties Act, 2015, ruling that it lacks the authority to condone delays beyond the prescribed period. This highlights the need for the tribunal to adhere to strict limitation laws and established legal principles in appellate proceedings.

4.7 Recommendation:

The Anti-Dumping Appellate Tribunal, currently operating in Islamabad, plays a crucial role in addressing anti-dumping cases in Pakistan. Considering the significance of this tribunal, extending its reach to other regions and filling the vacant post in Islamabad could greatly benefit the country.

5 Anti-Terrorism Courts:

5.1 Introduction:

The Anti-Terrorism Courts are established under Anti-Terrorism Act 1997 for providing speedy trial of cases and of offences like terrorism, kidnapping for ransom and dacoity etc. The Federal Government or the Provincial Government may establish one or more Anti-Terrorism Courts in consultation with the Chief Justice of High Court.

The Anti-Terrorism Court shall proceed with the trial on day to day basis and not give more than two consecutive adjournments during trial of a case. If the Defence counsel does not appear after two consecutive adjournments, the Court may appoint a State Counsel with seven years standing in criminal matters to present the accused and proceed with the trial of the case.

An appeal against the judgement of Anti-Terrorism court shall lie to the High Court.

5.2 Statistics of Cases:

There are 67 Accountability Courts across the country. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Anti-Terrorism Court - I, Islamabad	22	20	33	9
2	Anti-Terrorism Court -II, Islamabad	11	35	19	27
3	Anti-Terrorism Court - I, Lahore	65	73	65	73
4	Anti-Terrorism Court - II, Lahore	0	129	72	57
5	Anti-Terrorism Court - III, Lahore	44	118	126	36
6	Anti-Terrorism Court, Gujranwala	24	163	166	20
7	Anti-Terrorism Court, Rawalpindi	45	184	158	71
8	Anti-Terrorism Court, Multan	12	64	76	0
9	Anti-Terrorism Court, Sargodha	13	76	75	14
10	Anti-Terrorism Court, Bahawalpur	7	109	110	6
11	Anti-Terrorism Court, D.G Khan	2	129	131	0
12	Anti-Terrorism Court, Sahiwal	16	49	52	13
13	Anti-Terrorism Court, Faisalabad	14	135	67	65
14	Anti-Terrorism Court - I, Karachi	34	8	25	18
15	Anti-Terrorism Court - II, Karachi	49	12	46	32
16	Anti-Terrorism Court - III, Karachi	28	13	29	15
17	Anti-Terrorism Court - IV, Karachi	47	11	32	20
18	Anti-Terrorism Court - V, Karachi	55	9	30	32
19	Anti-Terrorism Court - VI, Karachi	53	20	35	33

	Name of Courts	Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
20	Anti-Terrorism Court - VII, Karachi	78	12	29	63
21	Anti-Terrorism Court - VIII, Karachi	30	5	29	7
22	Anti-Terrorism Court - IX, Karachi	19	56	57	13
23	Anti-Terrorism Court - X, Karachi	99	8	34	69
24	Anti-Terrorism Court - XI, Karachi	19	40	42	16
25	Anti-Terrorism Court - XII, Karachi	96	9	5	77
26	Anti-Terrorism Court - XIII, Karachi	22	29	18	31
27	Anti-Terrorism Court - XIV, Karachi	25	23	20	19
28	Anti-Terrorism Court - XV, Karachi	44	28	42	31
29	Anti-Terrorism Court - XVI, Karachi	59	16	40	38
30	Anti-Terrorism Court - XVII, Karachi	12	35	36	7
31	Anti-Terrorism Court - XVIII, Karachi	15	46	40	24
32	Anti-Terrorism Court - XIX, Karachi	25	37	48	5
33	Anti-Terrorism Court - XX, Karachi	77	41	73	40
34	Anti-Terrorism Court-I, Hyderabad	84	63	50	36
35	Anti-Terrorism Court-II, Hyderabad	4	0	29	23
36	Anti-Terrorism Court, N. Feroze	35	84	36	85
37	Anti-Terrorism Court, Mirpurkhas	38	41	48	16
38	Anti-Terrorism Court, Kashmore	82	167	42	139
39	Anti-Terrorism Court, S.Benazirabad	14	34	10	30
40	Anti-Terrorism Court-I, Sukkur	24	36	19	27
41	Anti-Terrorism Court-II, Sukkur	14	0	4	13
42	Anti-Terrorism Court, Khairpur	128	37	43	37
43	Anti-Terrorism Court, Larkana	86	91	74	105
44	Anti-Terrorism Court, Shikarpur	39	83	39	87
45	Anti-Terrorism Court, Ghotki	14	30	36	19
46	Anti-Terrorism Court - I, Peshawar	52	121	95	53
47	Anti-Terrorism Court - II, Peshawar	26	205	144	46
48	Anti-Terrorism Court - III, Peshawar	31	106	123	63
49	Anti-Terrorism Court, Buner	3	17	16	1
50	Anti-Terrorism Court, Kohat	16	89	60	31
51	Anti-Terrorism Court, D.I Khan	3	161	156	9
52	Anti-Terrorism Court, Mardan	41	112	135	8
53	Anti-Terrorism Court, Bannu	0	187	169	10
54	Anti-Terrorism Court, Abbottabad	19	38	22	25
55	Anti-Terrorism Court - I, Swat	15	10	21	5

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
56	Anti-Terrorism Court - II, Swat	1	17	11	4
57	Anti-Terrorism Court - III, Timergara	25	131	102	37
58	Anti-Terrorism Court - IV, Matta Swat	49	96	115	25
59	Anti-Terrorism Court - I, Quetta	58	39	46	51
60	Anti-Terrorism Court -II, Quetta	14	48	10	41
61	Anti-Terrorism Court, Sibi	2	7	4	4
62	Anti-Terrorism Court, Khuzdar	20	113	31	93
63	Anti-Terrorism Court, Turbat	9	50	33	26
64	Anti-Terrorism Court, Dera Allah Yar	8	12	8	9
65	Anti-Terrorism Court, Loralai	10	24	20	12
66	Anti-Terrorism Court, Nushki	9	2	1	10
67	Anti-Terrorism Court, Pishin	9	22	8	18
Total		2143	4015	3620	2179
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Anti-Terrorism Court, Bannu, Khyber Pakhtunkhwa, has been reported as having the highest institution and disposal among all Anti-Terrorism Courts in Pakistan. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

5.3 Working Strength of Anti-Terrorism Courts:

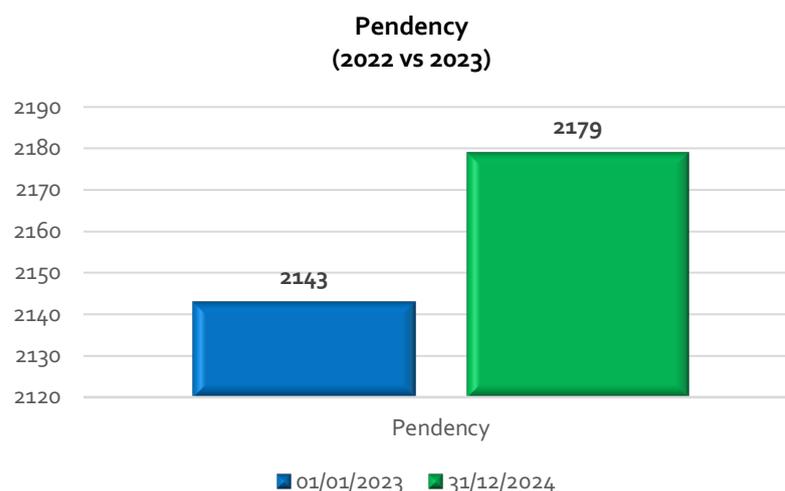
The number of Courts and Vacant position in Anti-Terrorism Courts are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Islamabad	Total
Number of Courts	11	32	13	9	2	67
Number of Vacant Courts	0	4	1	8	0	13

5.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	66	2360	4135	4149	2143
2023	67	2143	4015	3620	2179
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Graphical illustration showing comparison of Pendency during last two (2) years



5.5 Budget Allocation:

The budget allocation for 67 Anti-Terrorism Courts across the Country for financial year 2023-24 was approximately Rs. 1699 million which includes 228 million for Punjab, 1007 million for Sindh, 223 million for Khyber Pakhtunkhwa, 194 million for Balochistan and 47 million for Islamabad.

5.6 Analysis:

The Anti-Terrorism Courts were established under the Anti-Terrorism Act, 1997, to ensure speedy trials for terrorism-related offenses. Each court is staffed by judges appointed by the Federal Government, which aids in maintaining judicial independence. However, the vacancy of several judges in key areas has hindered the effective functioning of these courts specially in Balochistan. Filling these vacancies urgently is vital to enhance their operational capacity.

The courts have made substantial progress in disposing of cases, with many trials conducted on a daily basis. Nevertheless, the persistent influx of new cases continues to outpace disposals, resulting in increased pendency. Implementing streamlined case management practices and prioritizing high-impact cases can help alleviate these challenges.

Year-on-year analysis reveals a slight increase in pendency, indicating progress in operational efficiency. However, the rising number of terrorism-related offenses necessitates ongoing vigilance to sustain and enhance these gains. Proactive measures to engage law enforcement in case preparation may assist in expediting trial processes.

Performance varies significantly across different provinces, with some regions experiencing higher caseloads than others. Notably, courts in Sindh are often overwhelmed compared to their counterparts in Punjab. Targeted support and resources in high-demand regions will be crucial for equitable justice delivery.

The budget of Rs. 1699 million reflects a significant investment in the Anti-Terrorism Courts. However, ongoing resource constraints and the need for specialized training for court personnel can limit effectiveness. A thorough review of resource allocation in conjunction with performance metrics would help optimize funding strategies.

5.7 Recommendation:

The Anti-Terrorism Courts in Sindh face significant challenges due to an overwhelming caseload. Allocating additional resources to high-demand regions is essential to expedite case processing. By allocating additional resources and implementing reforms, the Anti-Terrorism Courts in other region can efficiently tackle the growing caseload, ensure timely justice, and contribute to a safer Pakistan.

6 Appellate Tribunal for Sales Tax on Service:

6.1 Introduction:

The Appellate Tribunal, established under the KP Finance Act 2013, which shall exercise the powers and perform functions, as are conferred under the said Act, any other fiscal law and prescribed in the rules or regulations. The Appellate Tribunal shall consist of such number of judicial and technical members as Government may, from time to time, determine. Government shall, in consultation with the Peshawar High Court, Peshawar, appoint judicial members of the Appellate Tribunal either from the serving or retired District and Sessions Judges, who has previously served on the bench of any Federal or Provincial Tax Tribunal or in case of non-availability of any suitable judicial officer, appoint a practicing private lawyer with an extensive corporate and Government experience of more than twenty (20) years in the field of taxation and fiscal laws

6.2 Statistics of Cases:

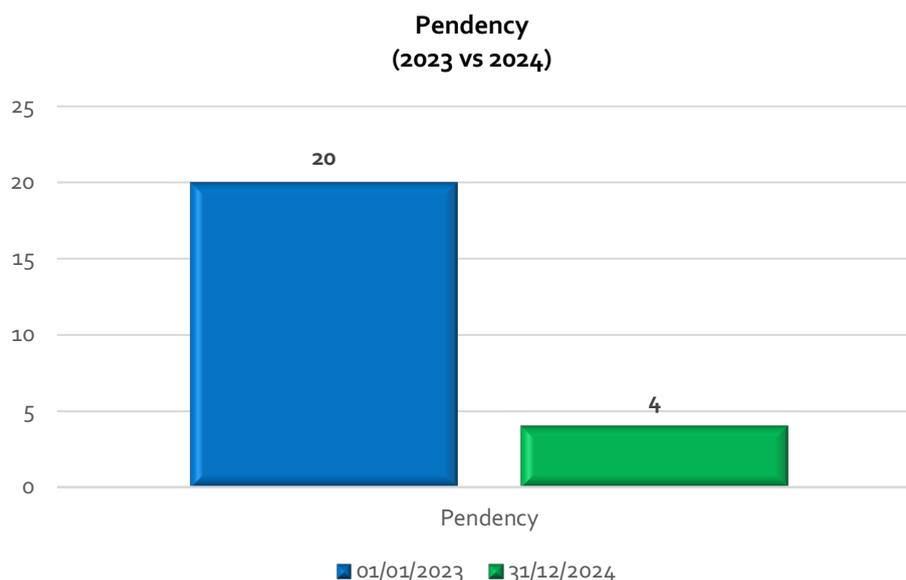
There is one Appellate Tribunal for Sales Tax on Service. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Appellate Tribunal for Sales Tax on Services	20	62	78	4
Total		20	62	78	4

6.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	42	47	69	20
2024	1	20	62	78	4
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Graphical illustration showing comparison of Pendency during last two (2) years



6.4 Budget Allocation:

There is one Appellate Tribunal for Sales Tax on Services in Khyber Pakhtunkhwa. The budget allocation for the financial year 2023-24 was approximately Rs. 62 million.

6.5 Analysis:

The Appellate Tribunal for Sales Tax on Services operates under the KP Finance Act, 2013, providing a forum for taxpayers to appeal against decisions made by the tax authorities. The tribunal is composed of experienced tax professionals who ensure that appeals are handled fairly. However, the single tribunal may experience overload due to rising case numbers, impacting its ability to function efficiently. Establishing additional appellate bodies may be necessary to manage growing caseloads.

The tribunal demonstrated effective case management by resolving a significant number of appeals in 2024. However, the continued rise in new filings highlights a potential backlog if the current trends persist. Adopting case management software could enhance tracking and streamline processes, enabling more efficient resolutions.

Year-on-year data indicate a strong performance in terms of case disposal, reflecting improvements in operational practices. Nevertheless, as new cases continue to rise, maintaining this momentum will require proactive strategies. Incorporating regular reviews and process improvements will help sustain gains made in performance.

With a focus solely in Khyber Pakhtunkhwa, the tribunal faces unique challenges tied to local economic conditions and tax compliance rates. Differences in taxpayer understanding and engagement can also affect tribunal workload and efficiency. Targeted outreach and educational initiatives can enhance taxpayer engagement and potentially reduce appeals.

The budget allocation of Rs. 62 million indicates a commitment to facilitating tax dispute resolutions. However, without adequate funding to support operational expansions or enhancements, the tribunal may struggle with

increasing demands. A comprehensive review of financial allocation based on performance and caseload trends would ensure resources are aligned with needs.

6.6 Recommendation:

The Appellate Tribunal for Sales Tax on Services in Khyber Pakhtunkhwa is doing great work, despite having a manageable caseload. To further enhance its efficiency and contribution, introducing technology for case management would be a game-changer.

7 Appellate Tribunal, Local Council (Judicial Forum):

7.1 Introduction:

In the Sindh Province Sindh Local Council (Judicial Forum) was established under Sindh Local Government Act, 2013) (XLII of 2012). It is a judicial forum which hears appeals relating to the Local Government/ Municipal Committees, Town Committees, District Councils and Union Councils under the Sindh Local Government Act, 2013.

The Tribunal is headed by the Chairperson. Section 143 of the Act provides that any person aggrieved by an order passed under this Act or the rules or bye-laws, may prefer an appeal to such Authority in such manner and within such period as may be prescribed, and the order passed in appeal shall be final.

7.2 Statistics of Cases:

There is 1 Appellate Tribunal, Local Council (Judicial Forum). The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Appellate Tribunal, Local Council (Judicial Forum)	15	10	3	22
Total		15	10	3	22
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

7.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	0	18	3	15
2024	1	15	10	3	22

7.4 Budget Allocation:

There is one Appellate Tribunal, Local Council (Judicial Forum) in Sindh. The budget allocation for the financial year 2023-24 was approximately Rs. 37 million.

7.5 Analysis:

Established under the Sindh Local Government Act, 2013, the Appellate Tribunal Local Council provides a crucial mechanism for resolving local government disputes. The tribunal's structure allows for swift adjudication of appeals, ensuring effective governance at the local level. However, its recent establishment means it lacks a substantial track record and may face challenges in building public confidence. Consistent engagement with local communities to raise awareness can enhance its standing.

The tribunal has shown capacity to process new cases but experienced a low disposal rate in 2024. The imbalance between new cases instituted and those resolved highlights weaknesses in operational efficiency. Improving case management practices and establishing clear procedures can facilitate more timely resolutions.

Since its inception, the tribunal has seen fluctuations in its performance metrics. With a significant increase in new cases filed in 2024, it remains essential for the tribunal to develop strategies for improved throughput. Establishing a feedback loop for continuous improvement based on tribunal performance will support long-term enhancements.

As a localized institution, the tribunal's effectiveness may vary significantly depending on the political and administrative context in different districts. Disparities in resource allocation can also affect tribunal operations. Ensuring equitable resources across all regions will be vital for consistent performance.

The allocation of Rs. 43 million reflects a basic commitment to the tribunal's operations. However, the budget may be insufficient to meet the rising demands for local governance disputes, particularly in populous areas. A detailed assessment of financial needs based on expected caseload increases will help ensure adequate support.

7.6 Recommendation:

The Appellate Tribunal Local Council in Sindh is facing significant challenges due to a surge in pending cases, primarily caused by low disposal rates and high institution rates. To tackle this issue, it's crucial to enhance public awareness about the Tribunal's functions and streamline its processes to minimize delays.

8 Appellate Tribunal, Punjab Revenue Authority:

8.1 Introduction:

In the Punjab province the Punjab Revenue Authority is established under Punjab Revenue Authority Act (XLIII of 2012) to reform and modernize system of taxation, help tax payers, promote compliance with fiscal laws and establish a progressive and professionally efficient tax management organization. The Appellate Tribunal is established under the Punjab Revenue Authority Act, 2012. The senior most Judicial Member shall be as its Chairperson and consist judicial and accountant. The Government shall appoint judicial members of the Appellate Tribunal from amongst the District and Sessions Judges in consultation with the Lahore High Court.

An appeal, may be filed before Tribunal under section 19 of the Act by the aggrieved person/taxpayer or the Authority within sixty days from the date of communication of the order. Further any person or Authority within sixty days from the communication of the final order of the Appellate Tribunal may file reference to the High Court.

8.2 Statistics of Cases:

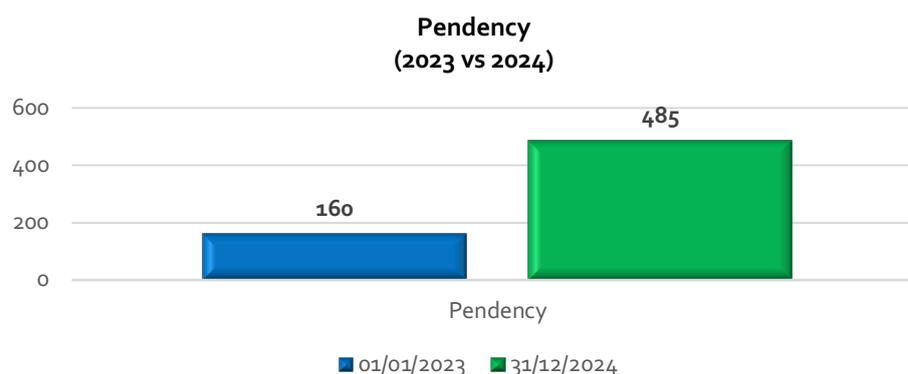
There is 1 Appellate Tribunal, Punjab Revenue Authority. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunals		Previous Pendency (Jan` 24)	Institution during year	Disposal during year	Pendency (Dec` 24)
1	Appellate Tribunal Punjab Revenue Authority	160	510	213	485
Total		160	510	213	485
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

8.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	156	210	212	160
2024	1	160	510	213	485

Graphical illustration showing comparison of Pendency during last two (2) years



8.4 Budget Allocation:

There is one Appellate Tribunal, Punjab Revenue Authority. The budget allocation for financial year 2023-24 was approximately Rs. 96 million.

8.5 Analysis:

The Appellate Tribunal Punjab Revenue Authority was created to manage disputes regarding provincial taxation on services. The tribunal consists of a chairman and members with specific expertise in tax law. However, having a single tribunal may lead to challenges in managing the increasing complexity and volume of tax-related cases. The establishment of additional branches may be warranted to enhance accessibility and efficiency. The tribunal has successfully resolved a significant number of cases; however, it faces ongoing challenges related to rising pendency. A huge increase in overall cases demonstrates a gap between new institutions and resolved cases. Improving case tracking and management systems can facilitate timely resolutions and prevent backlogs.

Year-on-year performance shows consistency in handling appeals, although the increase in pendency highlights areas need attention. Continuous performance improvement measures are crucial to keeping up with the evolving tax landscape. Regular training for tribunal members on emerging tax issues can bolster decision-making and efficiency. The tribunal primarily serves Punjab, but differing economic conditions across districts may affect the volume and type of cases filed. Variations in taxpayer compliance and understanding can create inconsistencies in caseloads. Targeted outreach programs to educate taxpayers on their rights and obligations could improve overall compliance and reduce disputes.

The tribunal's budget allocation of Rs. 96 million indicates a commitment to resolving tax disputes. Nevertheless, as the tribunal manages more complex cases, there is a pressing need for enhanced financial support.

8.6 Recommendation:

The Appellate Tribunal Punjab Revenue Authority needs to re-assess its funding based on performance metrics and projected caseloads to ensure it is adequately equipped to handle its workload. This re-evaluation is crucial for the tribunal's efficiency and effectiveness.

9 Appellate Tribunal Sindh Revenue Board:

9.1 Introduction:

In the Sindh Province Sindh Revenue Board is established under The Sindh Sales Tax on Services Act, 2011 (XI of 2010) to regulate matters relating to fiscal and economic policies; administration, management; imposition, levy and collection of taxes, duties, cess and other levies by establishing an organization, capable of enforcing the tax system through application of modern techniques of information and developing automated system of collection and assessment, in the Province under section 3 of the Act the board shall consist of not less than four members to be appointed or nominated by Government. The Government may appoint or nominate the Chairman on such terms and conditions as it may determine. The Appellate Tribunal is constituted under section 10 of the aforementioned Act

A tax payer or the officer of the board upon objection on any order passed by the commissioner may file an appeal to Appellate Tribunal

9.2 Statistics of Cases:

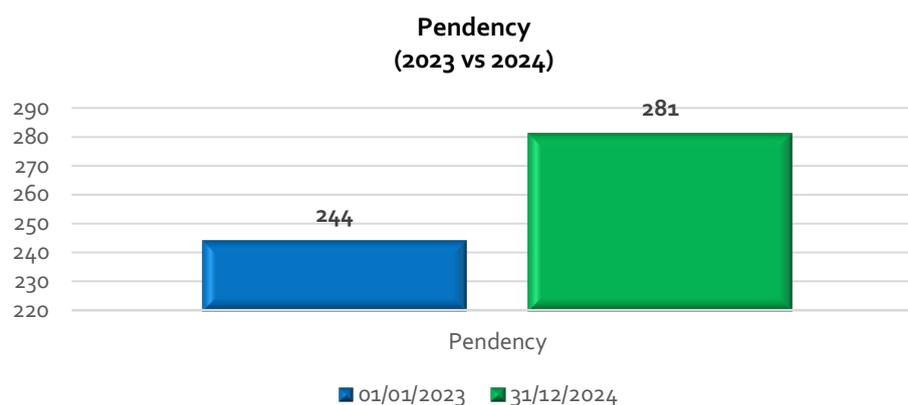
There is one Appellate Tribunal Sindh Revenue Board. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Appellate Tribunal Sindh Revenue Board	244	279	242	281
Total		244	279	242	281
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

9.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	148	178	82	244
2023	1	244	279	242	281

Graphical illustration showing comparison of Pendency during last two (2) years



9.4 Budget Allocation:

There is one Appellate Tribunal Sindh Revenue Board. The budget allocation for financial year 2023-24 was approximately Rs. 129 million.

9.5 Analysis:

The Appellate Tribunal Sindh Revenue Board adjudicates disputes related to sales tax on services. It is vital for ensuring a fair and transparent tax environment. However, the limited number of members can strain resources, particularly during peak filing seasons. Expanding tribunal membership could alleviate this pressure and enhance overall performance. The tribunal faced challenges in case management, with a marked increase in pendency due to a lower disposal rate. New cases filed outpaced disposals, contributing to a growing backlog. Implementing advanced case management tools and practices could improve efficiency and help manage caseloads effectively. Compared to the previous year, the tribunal has seen an increase in pending cases, underscoring the ongoing challenges in handling the caseload effectively. The fluctuating performance indicates the need for systematic improvements. Regular analysis of operational practices can identify bottlenecks and support continuous improvement. The tribunal operates solely within Sindh, where varying levels of taxpayer compliance and economic activity may impact the volume of cases. Disparities in service delivery and access to justice can affect the tribunal's ability to function effectively. Addressing these regional variations through targeted support and resources will be crucial for equitable performance. With a budget allocation of Rs. 129 million, the tribunal is supported but may still require additional funding to meet rising demands. Budget constraints can limit operational capacity and hinder case resolution efforts. A review of financial allocation based on workload and complexity of cases is essential to ensure that the tribunal remains adequately funded.

9.6 Recommendation:

The Appellate Tribunal Sindh Revenue Board is facing a significant challenge due to a gradual increase in fresh cases, leading to high pendency. To address this issue, re-distributing cases more evenly and expanding the tribunal to high-demand regions is a recommended solution.

10 Appellate Tribunal Inland Revenue:

10.1 Introduction:

The Appellate Tribunal Inland Revenue has been established under section 130 of the Income Tax Ordinance, 2001 (XVIII). The Tribunal comprises of a chairperson and other members i.e. judicial and accounting, etc, appointed by the Federal Government. A person may be appointed as a judicial member of the Appellate Tribunal if he has exercised the powers of a District Judge and is qualified to be a Judge of a High Court; or is or has been an advocate of a High Court, qualified to be appointed a Judge of the High Court. A person may be appointed as a member accounting of an Appellate Tribunal if he is an officer of Inland Revenue equivalent to the rank of Regional Commissioner or a Commissioner Inland Revenue or Commissioner Inland Revenue (Appeals) having at least five years' experience as Commissioner or Collector.

The Federal Government may direct that all or any of the powers of the Appellate Tribunal shall be exercised by any one member or more members than one, jointly or severally. Where the taxpayer or Commissioner objects to an order passed by the Commissioner (Appeals), an appeal to the Appellate Tribunal against such order can be file. The appeal shall be presented in prescribed form with the requisite fee, except in case of an appeal file by the Commissioner and to the Appellate Tribunal within sixty days of the date of service of order of the Commissioner (Appeals) on the taxpayer or the Commissioner.

10.2 Statistics of Cases:

There are 4 Appellate Tribunal Inland Revenue. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Appellate Tribunal Inland Revenue, Islamabad	18922	5329	6042	18209
2	Appellate Tribunal Inland Revenue, Lahore	30611	16736	17507	29824
3	Appellate Tribunal Inland Revenue, Karachi	13168	9441	7870	14734
4	Appellate Tribunal Inland Revenue, Peshawar	1743	1246	1158	1720
Total		64444	32752	32577	64487
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

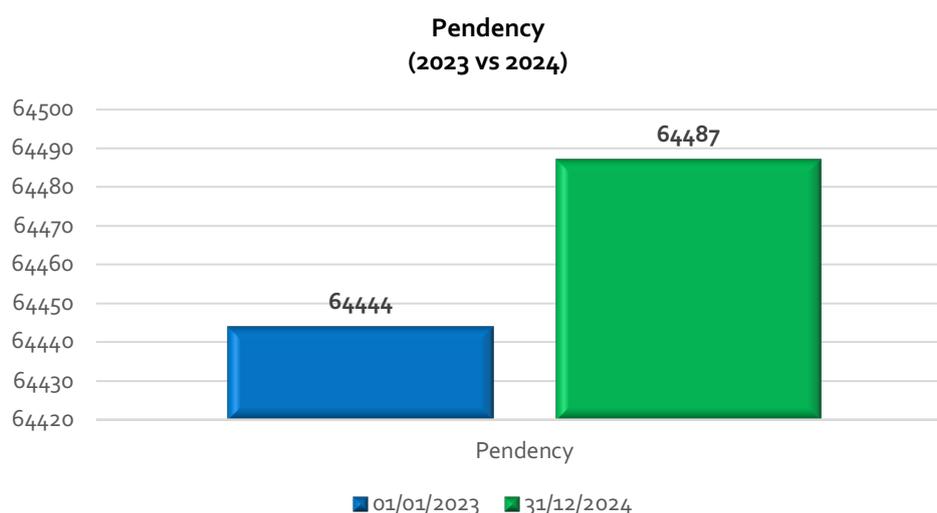
Appellate Tribunal Inland Revenue Lahore has been reported as having the highest institution and disposal among all Appellate Tribunal Inland Revenue in Pakistan. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

10.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	4	57348	38426	31409	64444
2024	4	64444	32752	32577	64487

The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

Graphical illustration showing comparison of Pendency during last two (2) years

**10.4 Budget Allocation:**

The budget allocation for 4 Appellate Tribunal Inland Revenue across the Country for financial year 2023-24 was approximately Rs. 661 million including 220 million in Punjab, 209 million in Sindh, 120 million in Khyber Pakhtunkhwa and 112 million in Islamabad.

10.5 Analysis:

The Appellate Tribunal Inland Revenue operates under the Income Tax Ordinance, 2001, serving as a key mechanism for resolving tax disputes. The tribunal comprises a Chairman and multiple members, ensuring a diverse perspective on complex tax matters. However, reliance on a limited number of judges can lead to delays during high-demand periods. Increasing the tribunal's membership may help mitigate these bottlenecks.

The tribunal faced significant challenges with increasing pendency, with a backlog of 64,487 cases at year-end. Despite resolving 32,577 cases, the high rate of new filings points to a need for improved case management practices. Adopting advanced technology solutions for case tracking and processing could greatly enhance operational efficiency.

Year-on-year analysis reveals a substantial increase in overall pendency, highlighting ongoing struggles to keep pace with incoming cases. The tribunal's performance may improve with better strategic planning and resource allocation. Implementing regular performance reviews will be critical to identifying areas for improvement and ensuring accountability.

The tribunal operates nationwide but faces unique challenges in regions with higher taxation disputes, particularly in major cities like Karachi and Lahore. Disparities in case complexity and taxpayer understanding contribute to varying performance levels. Targeted outreach and education programs can help bridge these gaps and improve taxpayer compliance.

The budget allocation of Rs. 661 million reflects a commitment to the Appellate Tribunal, but ongoing resource constraints may impact effectiveness. Adequate funding is critical for handling complex tax cases and ensuring timely resolutions. Conducting a comprehensive needs assessment for funding based on actual caseloads and trends will help align resources with operational demands.

10.6 Recommendation:

The Appellate Tribunal Inland Revenue is facing a significant backlog due to the complexity of tax cases. To address this issue, increasing the number of tribunal members and investing in technology to manage case complexity are excellent solutions.

11 Banking Courts:

11.1 Introduction:

The Banking Courts are established under the Financial Institutions (Recovery of Finances) Ordinance, 2001 (XLVI of 2001) to redress the issues relating to the Banking Companies loans, advances, credits, finances and recoveries, etc. A Judge of a Banking Court shall be appointed by the Federal Government after consultation with Chief Justices of the High Court of the respective province and no person shall be appointed as a Judge of a Banking Court unless he has been a Judge of High Court or is or has been District and Sessions Judge. Where a borrower or customer or a financial institution commits a default in fulfillment of any obligation with regard to any finance, the financial institution or, as the case may be, the customer may institute a suit in the Banking Court by presenting a plaint which shall be verified on oath, in the case of a financial institution, by the Branch Manager or such other officer of the financial institution as may be duly authorized in this behalf by power of attorney or otherwise. The plaint shall be supported by a statement of account which, in the case of a financial institution, shall be duly certified under the Bankers Book Evidence Act, 1891 (XVII of 1891). An appeal against the judgement of banking court shall lie to High Court.

11.2 Statistics of Cases:

There are 34 Banking Courts across the country. The institution, disposal and pendency of cases is tabulated in the following table.

	Name of Courts	Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Banking Court, Islamabad	684	286	600	314
2	Banking Court II, Islamabad	0	365	66	299
3	Banking Court-I, Lahore	717	567	666	716
4	Banking Court-II, Lahore	856	578	672	904
5	Banking Court-III, Lahore	525	592	901	422
6	Banking Court-IV, Lahore	506	481	559	454
7	Banking Court-V, Lahore	738	1170	1088	993
8	Banking Court-VI, Lahore	457	299	466	483
9	Banking Court-VII, Lahore	661	554	768	672
10	Banking Court-I, Gujranwala	1168	457	974	742
11	Banking Court-II, Gujranwala	533	447	403	461
12	Banking Court-I, Faisalabad	1698	791	1134	1346

	Name of Courts	Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
13	Banking Court-II, Faisalabad	829	489	570	747
14	Banking Court - I, Bahawalpur	2985	1186	2038	770
15	Banking Court - II, Bahawalpur	0	470	265	1550
16	Banking Court, Dera Ghazi Khan	693	454	529	618
17	Banking Court, Rawalpindi	189	415	311	291
18	Banking Court, Sargodha	760	306	356	751
19	Banking Court-I, Multan	844	825	875	875
20	Banking Court-II, Multan	1208	581	694	1187
21	Banking Court, Sahiwal	685	535	733	566
22	Banking Court, Hafizabad	618	179	317	564
23	Banking Court, T.T.Singh	499	206	244	491
24	Banking Court, Vehari	776	328	378	794
20	Banking Court, Sialkot	0	84	87	413
21	Banking Court-I, Karachi	852	198	253	809
22	Banking Court-II, Karachi	591	598	579	673
23	Banking Court-III, Karachi	617	223	368	475
24	Banking Court-IV, Karachi	567	171	152	595
25	Banking Court-V, Karachi	337	334	245	426
26	Banking Court-I, Hyderabad	1085	579	372	857
27	Banking Court-II, Hyderabad	1684	562	492	1239
28	Banking Court-I, Sukkur	1050	850	572	1747
29	Banking Court-II, Sukkur	2359	508	405	398
30	Banking Court-I, Larkana	607	255	210	654
31	Banking Court-II, Larkana	687	148	178	661
32	Banking Court, Mirpurkhas	0	23	89	244
33	Banking Court, Shaheed Benazirabad	0	17	114	1355
34	Banking Court, Ghotki	0	30	72	797

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
35	Banking Court-I, Peshawar	512	381	576	317
36	Banking Court-II, Peshawar	496	261	254	311
37	Banking Court, Abbottabad	203	143	236	209
38	Banking Court, Quetta	351	94	63	228
39	Banking Court, Dear Allah Yar	0	188	56	132
Total		30627	18208	20980	29550
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

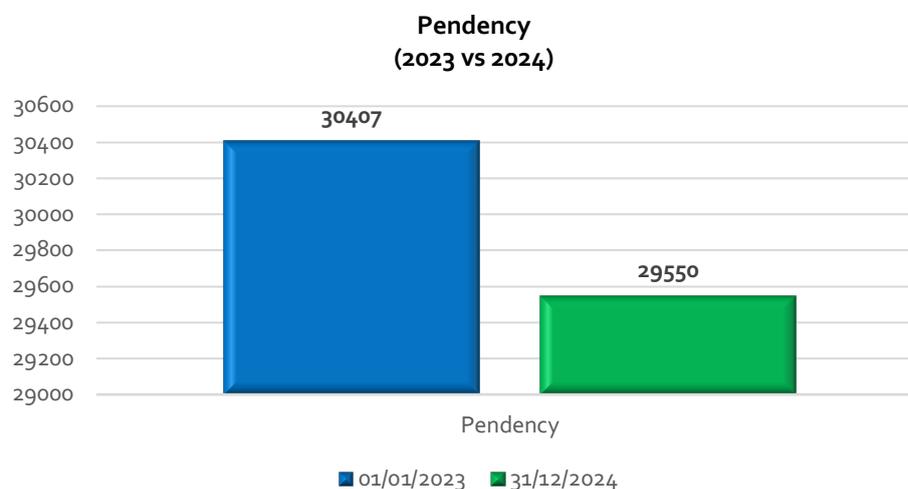
Banking Court I, Islamabad transferred 246 cases to Banking Court II, Islamabad and 2 cases transferred to Banking Court, Rawalpindi and 1 Cases to Banking Court, Lahore.

Banking Court-I, Bahawalpur, has been reported as having the highest institution and disposal among all Banking Courts in Pakistan. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

11.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	34	30496	18393	20403	30407
2024	39	30627	18208	20980	29550

Graphical illustration showing comparison of Pendency during last two (2) years



11.4 Budget Allocation:

The budget allocation for 39 Banking Courts across the country for financial year 2023-24 was approximately Rs. 847 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	450
Sindh	285
Khyber Pakhtunkhwa	66
Balochistan	22
Islamabad	24
Total	847

11.5 Analysis:

The Banking Courts were established under the Financial Institutions (Recovery of Finances) Ordinance, 2001, to handle disputes related to banking transactions. With judges appointed by the Federal Government, the structure emphasizes judicial independence and specialized expertise. These courts have a mandate to conduct daily hearings and aim to resolve cases swiftly, typically within 30 days. While they have shown a commendable disposal rate with decrease in pendency. Implementing more robust case management systems and tools could improve efficiency and reduce more backlogs. The year-on-year data indicates a modest decline in overall pendency; however, the courts still face challenges from the high volume of new institutions. This ongoing increase in case filings underscores the need for better management strategies. Establishing a system for prioritizing cases based on urgency could further streamline operations. Performance varies significantly across regions, with Punjab experiencing higher caseloads compared to Sindh and Khyber Pakhtunkhwa. This discrepancy indicates potential inequities in resource allocation and access to judicial services. Targeted resource allocation and staffing in high-demand areas will be vital for improving performance across all regions. With a budget allocation of Rs. 847 million, the courts are supported, but financial constraints may still impact their ability to operate efficiently. Insufficient funding for training and operational enhancements can limit effectiveness. A strategic review of budget allocation based on actual caseload and needs will help ensure adequate funding for ongoing operations.

11.6 Recommendation:

The Banking Courts in Pakistan are indeed facing a significant challenge due to a huge pendency of cases. Implementing case prioritization systems and increase number of human resource and courts are excellent strategies to accelerate case disposal.

12 Child Protection Court Punjab:

12.1 Introduction:

The Punjab Destitute and Neglected Children Act, 2004 (IX of 2004) has been enforced to rescue, protect custody, care and for rehabilitation of destitute and neglected children in province of Punjab. Under this Act, the Government of Punjab has established a welfare bureau for Child Protection Destitute and Neglected Children's and Child Protection Institutions. Under this Act unauthorized custody, cruelty to children, employing child for begging, giving intoxicating liquor or narcotic drug to child, permitting child to enter places where liquor or narcotic drugs are sold, inciting child to bet or borrow and exposure to seduction are punishable offences. At present, one Child Protection Court is established under section 22 of the Act in Lahore.

No appeal or revision lies against any order of the Child Protection Court, however, the court may at any stage recall or modify its earlier order in the interest of justice. The Child Protection Court exercising powers under this Act is deemed to be a Court of Sessions in terms of section 476 of the Code of Criminal Procedure, 1898. The Child Protection Court is empowered to direct for production of child by parent or guardian, examination of person producing or reporting, entrustment of the custody of destitute and neglected child and sending of child having place of residence outside jurisdiction. There is not separate budget for Child Protection Court.

12.2 Statistics of Cases:

There is one Child Protection Court in Punjab. The institution, disposal and pendency of cases is tabulated in the following table.

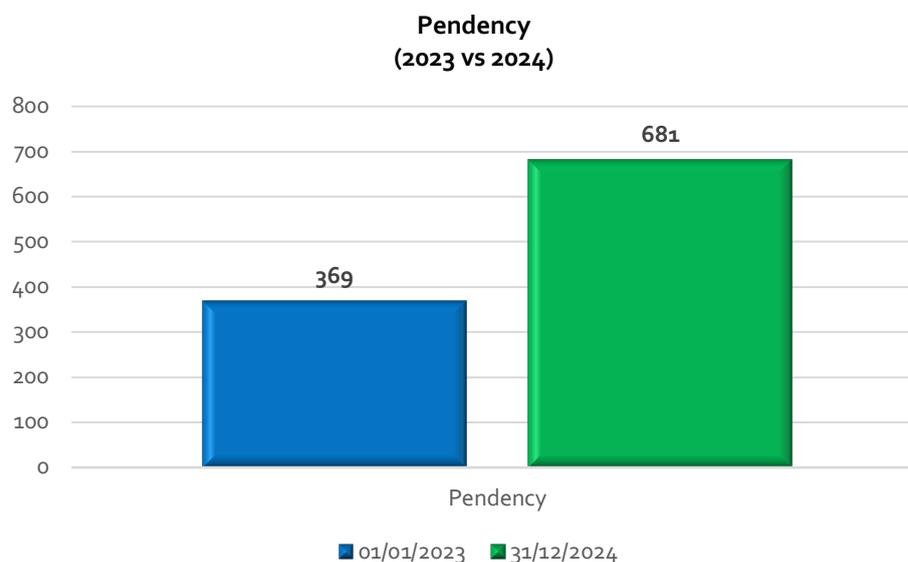
Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Child Protection Court Punjab	369	1883	1508	681
Total		369	1883	1508	681

Note: The difference in balance is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

12.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	384	1565	1580	369
2024	1	369	1883	1508	681

Graphical illustration showing comparison of Pendency during last two (2) years



12.4 Analysis:

Established under the Punjab Destitute and Neglected Children Act, 2004, the Child Protection Court focuses on the welfare and protection of vulnerable children. The court's structure includes specialized judges trained in child welfare issues. However, the limited number of courts may lead to delays in addressing the needs of children in crisis situations. Expanding the number of Child Protection Courts would enhance access to timely justice for affected children. The court demonstrated effective case management by resolving a majority of new cases due to high institution increase in overall pendency. Nevertheless, the high institution rate indicates that demand continues to exceed capacity. Enhancing case tracking systems and support services for families can further streamline the court's operations. Year-on-year data reflects a positive trend in disposal rate, with an increase in total pendency from 369 to 681 cases. This indicates that more improvement is need in operational practices, yet the increasing number of cases necessitates ongoing attention. Continuous assessment and refinement of judicial processes will help sustain these improvements. The tribunal operates only in Punjab, which may limit its effectiveness in addressing child welfare issues across diverse geographic contexts. Differences in local governance can also affect the availability and quality of child welfare services. Coordinating with local governments to enhance support systems for children can ensure more comprehensive care.

12.5 Recommendation:

Expanding Child Protection Courts to other regions and enhancing support services for vulnerable children is crucial for effective child protection.

13 Commercial Courts:

13.1 Introduction:

The commercial courts were established under Import and Export Act, 1950 (XXXIX of 1950) to exercise powers to prohibit, restrict or otherwise control imports into and exports from Pakistan. A chairperson of the Court adjudicates the matters provided under the said Act. Commercial Court shall consist of a person who is or has been a High Court Judge or Sessions Judge, who shall be the Chairman, and two members to be appointed by the Federal Government from amongst the officers of the Federal Government not below BPS-19 to be nominated by the Ministry of Commerce from businessmen or Executives.

An appeal against the judgement of the commercial court shall lie to the high court within thirty days. A Commercial Court shall, as far as may be, dispose of a matter within a period of ninety days from the filing of the complaint. Commercial Court has been established under the said Act for Punjab and Khyber Pakhtunkhwa at Lahore and another Commercial Court has been established in Karachi.

13.2 Statistics of Cases:

There is 2 Commercial Courts in Pakistan. The institution, disposal and pendency of cases is tabulated in the following table.

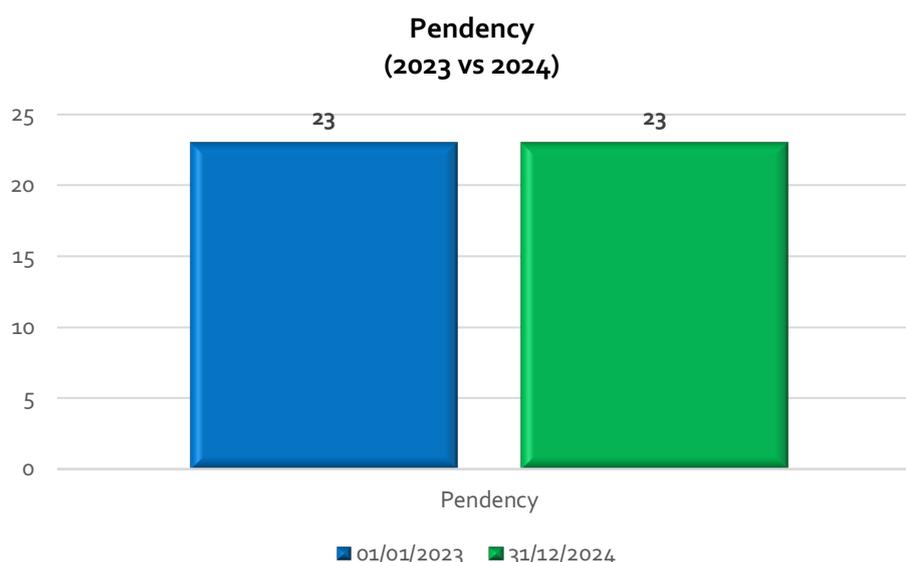
Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Commercial Court Punjab	17	0	0	17
2	Commercial Court Sindh	6	0	0	6
Total		23	0	0	23

Note: The difference in balance is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

13.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	2	20	3	0	23
2024	2	23	0	0	23

Graphical illustration showing comparison of Pendency during last two (2) years



13.4 Budget Allocation:

The budget allocation for 2 Commercial Courts across the Country for financial year 2023-24 was approximately Rs. 24 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	9
Sindh	15
Total	24

13.5 Analysis:

Commercial Courts were established under the Import and Export (Control) Act, 1950, to adjudicate trade-related disputes. The structure is designed to expedite resolutions for commercial matters, but having only two courts limits their capacity to manage rising case volumes. Establishing additional commercial courts may be necessary to handle increasing demands effectively.

The commercial courts in Punjab have faced significant operational challenges due to vacant positions of members and the post of Presiding Officer/Chairman remaining unfilled since 2022. As a result, no cases were disposed of in 2024, and no new cases were instituted due to the courts being inactive. To address these inefficiencies, adopting technology-based solutions for case management could streamline processes, improve processing speeds, and reduce bottlenecks.

A year-on-year analysis reveals no progress from 2023 to 2024, with zero case disposals in 2024 underscoring the severity of the operational challenges. Immediate attention is required to address these issues.

Implementing continuous performance evaluations could help identify specific areas for improvement and ensure accountability within the system.

The performance of commercial courts varies across regions, influenced by local economic conditions and the volume of commercial activity. This inconsistency in performance may hinder fair access to justice, particularly in underperforming areas. To address this, equitable resource allocation and targeted outreach programs are essential to improve service delivery and ensure justice is accessible to all.

The budget allocation of Rs. 24 million reflects a limited financial commitment to the commercial courts, which may restrict their ability to expand operations or invest in necessary resources. Conducting a comprehensive financial analysis could provide insights into the courts' operational needs and guide future budget allocations to better align with their requirements.

This version improves readability, eliminates redundancy, and provides a more structured and professional tone. It also emphasizes actionable recommendations and highlights the urgency of addressing the challenges faced by the commercial courts.

13.6 Recommendation:

The lack of disposal in Commercial Courts is due to vacant key position, hindering timely justice. Enhancing tribunal efficiency and ensuring swift dispute resolution are vital.

14 Competition Appellate Tribunal:**14.1 Introduction:**

The Competition Commission of Pakistan was established under the Competition Act, 2010 (XIX of 2010) to protect consumers from anti-competitive maintain and enhance competition. The Commission consists of not less than five and not more than seven members. The head office of the Commission is situated in Islamabad.

An appeal lies to an Appellate Bench of the Commission under section 41 of the Act within thirty days after passing the order by the Commission. The appellate bench shall have at least two members.

14.2 Statistics of Cases:

There is one Competition Appellate Tribunal in Pakistan. The institution, disposal and pendency of cases is tabulated in the following table.

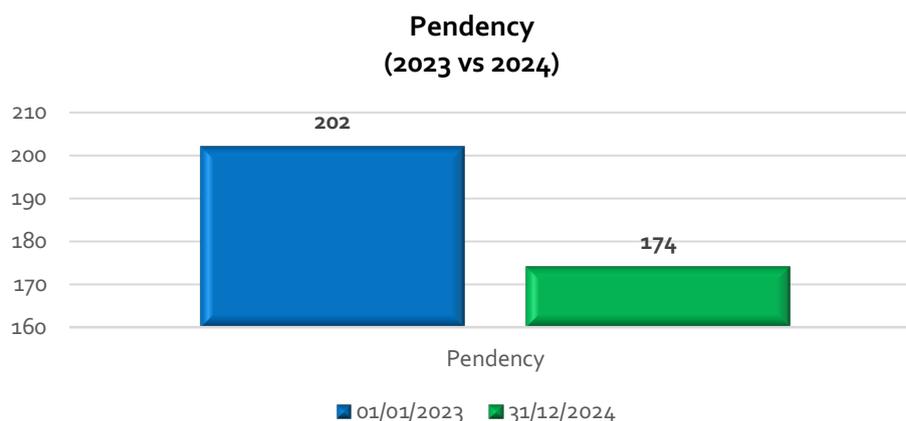
Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Competition Appellate Tribunal	202	3	31	174
Total		202	3	31	174

Note: The difference in balance is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

14.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	209	5	12	202
2024	1	202	3	31	174

Graphical illustration showing comparison of Pendency during last two (2) years



14.4 Budget Allocation:

The budget allocation for 1 Competition Appellate Tribunal for financial year 2023-24 was approximately Rs. 61 million.

14.5 Analysis:

The Competition Appellate Tribunal was established under the Competition Act, 2010, to ensure consumer protection and promote competitive markets. It consists of members with expertise in trade law and economics, but the reliance on a single tribunal limits its ability to manage high volumes of disputes effectively. Consideration for additional branches may enhance its capacity to resolve disputes promptly. The post of Presiding Officer/ Chairman is vacant, the tribunal handled a modest number of cases, with only 31 cases disposed of in 2024. The low number of new filings indicates challenges in public engagement or awareness regarding the tribunal's functions. Increasing outreach and public education efforts could help raise awareness and potentially reduce the volume of disputes. While the tribunal's total pendency remained relatively stable, the low disposal rate suggests a need for improvement. Maintaining high standards of efficiency is crucial to meet the demands of a rapidly changing market environment. Continuous training and development for tribunal members on emerging issues in competition law could enhance their effectiveness. As a single tribunal, regional variations in competition law enforcement are likely. Different market dynamics across provinces may affect the types of disputes filed. Establishing localized panels could improve responsiveness to regional economic conditions and consumer concerns. The allocation of Rs. 61 million provides essential support, yet ongoing resource constraints may affect operational capacity.

14.6 Recommendation:

The Competition Appellate Tribunal in Islamabad is facing challenges with low disposal rates and limited public engagement. To address this, increasing outreach and public education can help raise awareness and strengthen case management practices

15 Consumer Courts:**15.1 Introduction:**

The Punjab Consumer Protection Act, was enacted in 2005, to protect and promote rights and interests of the consumers. Section 26 of the Act provides that Government of the Punjab provides for establishing one or more Consumer Courts to exercise jurisdiction and powers under this Act. A Consumer Court shall consist of a District Judge or an Additional District Judge to be appointed by the Government of the Punjab in consultation with the Lahore High Court. A Consumer, who has suffered damages or in other cases the authority i.e., the District Coordination Officer of the district concerned, or any other notified officer, may file a claim before the Consumer Court, which shall be decided within six months after conducting proceedings. Any person aggrieved by any final order of the Consumer Court, may file an appeal in the Lahore High Court within thirty days of such order.

The Khyber Pakhtunkhwa Consumer Protection Act, was enacted in 1997 to protect and promote rights and interests of the consumers. Under section 11A of the Act, the Government of the Khyber Pakhtunkhwa may establish a Consumer Court in each District of the Province to be presided by the District and Sessions Judge. A consumer to redress the grievance may file a complaint before the Consumer Court. Any person aggrieved by any final order of the Consumer Court, may file an appeal in the Peshawar High Court within thirty days of such order.

The Consumer Court shall, on receipt of a claim, if it relates to any product forward a copy of the claim to the defendant mentioned in the claim directing him to file his written statement within a period of fifteen days or such extended period not exceeding fifteen days. Where the defendant, on receipt of such claim, denies or disputes the allegations contained in the claim, or omits or fails to present his case within the time specified, as the case may be, the Consumer Court shall proceed to settle the consumer dispute. Where the claim alleges that products are defective and do not conform to the accepted industry standards, the Consumer Court may decide the dispute on the basis of the evidence relating to the accepted industry standards and by inviting expert evidence in this regard. Where the dispute cannot be determined without proper analysis or test of products, the Consumer Court shall obtain sample of the products from the complainant, seal it and authenticate it in the manner prescribed and refer the sample to a laboratory along with a direction to make analysis or test, whichever may be necessary, with a view to finding out, if such products suffer from any defect and to report its findings to the Consumer Court within a period of thirty days of the receipt of the reference or within such period as may be extended, not exceeding fifteen day.

15.2 Statistics of Cases:

There are 34 Consumer Courts in Pakistan. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Consumer Court, Lahore	1839	583	913	1595
2	Consumer Court, Sahiwal	226	133	199	167
3	Consumer Court, Dera Ghazi Khan	0	70	60	10
4	Consumer Court, Multan	98	208	188	99
5	Consumer Court, Gujranwala	53	145	158	45
6	Consumer Court, Sargodha	90	111	73	128
7	Consumer Court, Gujrat	13	81	79	15
8	Consumer Court, Sialkot	4	135	127	15
9	Consumer Court, Bahawalpur	194	107	130	172
10	Consumer Court, Faisalabad	155	221	288	120
11	Consumer Court, Rawalpindi	77	221	255	55
12	Consumer Court, Raheem Yar Khan	23	32	30	32
13	Consumer Court, Bahawalnagar	33	96	122	8
14	Consumer Court, Bhakkar	18	47	46	19
15	Consumer Court, Mandi Bahauddin	41	48	68	28
16	Consumer Court, Vehari	5	35	30	20
17	Consumer Court, Sheikhpura	0	14	8	6
18	Consumer Protection Court, Charsadda	28	671	686	17
19	Consumer Protection Court, Lakki Marwat	5	18	17	6
20	Consumer Protection Court, Kohat	149	665	676	148
21	Consumer Protection Court, Peshawar	184	704	942	104
22	Consumer Protection Court, Mansehra	114	138	158	94
23	Consumer Protection Court, Bannu	31	148	145	34
24	Consumer Protection Court, Mardan	115	735	718	172
25	Consumer Protection Court, Haripur	236	687	833	207
26	Consumer Protection Court, Nowshera	244	718	945	172
27	Consumer Protection Court, Swat	83	196	219	67
28	Consumer Protection Court, Karak	102	79	85	85
29	Consumer Protection Court, Chitral	1	40	31	11

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
30	Consumer Protection Court, D.I Khan	277	793	885	192
31	Consumer Protection Court, Swabi	107	1355	1330	183
32	Consumer Protection Court, Malakand	37	116	94	59
33	Consumer Protection Court, Tank	38	73	73	38
34	Consumer Protection Court, Abbottabad	78	296	322	86
Total		4698	9719	10933	4209
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Consumer Court, Swabi, has been reported as having the highest institution and disposal among all Consumer Courts in Pakistan. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

15.3 Working Strength of Consumer Courts:

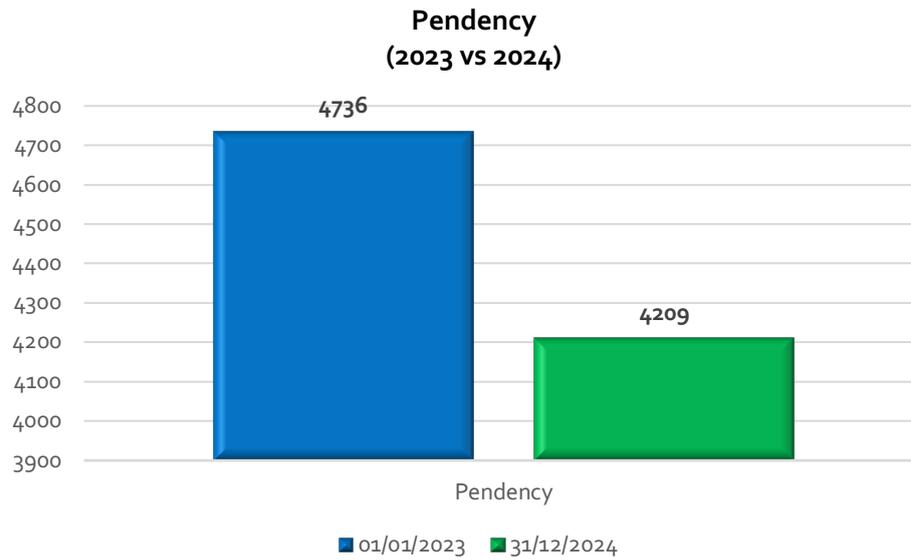
The number of Courts and Vacant position in Consumer Courts are tabulated below.

	Punjab	Khyber Pakhtunkhwa	Total
Number of Courts	17	17	34
Number of Vacant Courts	1	2	3

15.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	34	4569	11563	11870	4736
2024	34	4698	9719	10933	4209
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Graphical illustration showing comparison of Pendency during last two (2) years



15.5 Budget Allocation:

The budget allocation for 34 Consumer Courts across the country for financial year 2023-24 was approximately Rs. 524 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	255
Khyber Pakhtunkhwa	269
Total	524

15.6 Analysis:

The Consumer Courts were established under various provincial laws to adjudicate disputes between consumers and service providers. The structure allows for specialized handling of consumer rights, but the current number of courts may be insufficient to meet growing demands. Expanding the number of Consumer Courts could improve access to justice for consumers facing grievances.

The courts managed a large volume of cases, but the significant number of new institutions relative to disposals points to challenges in case management. The increasing backlog of cases indicates that existing procedures may require refinement. Implementing effective case tracking and prioritization strategies can help enhance operational efficiency.

The year-on-year comparison reflects a consistent effort in handling disputes, but challenges persist, particularly with the rise in new cases. While the courts resolved many complaints, sustaining this level of performance requires proactive strategies. Regular reviews of operational practices will be crucial for maintaining performance levels.

Consumer Courts operate in different provinces, and performance may vary significantly based on local economic conditions and consumer awareness. This regional disparity can affect how effectively consumers can seek redress. Targeted outreach programs in underserved areas can improve awareness and access to consumer rights protection.

The budget allocation of Rs. 524 million signifies a commitment to consumer rights, but ongoing financial constraints could impact court operations. Limited funding may restrict resources necessary for effective case handling and consumer education. A thorough review of financial needs based on performance metrics will ensure adequate funding for effective operations.

15.7 Recommendation:

The Consumer Court is facing a stagnant backlog due to a high institution rate, indicating a need for process optimization and expanded coverage.

16 Customs Appellate Tribunal:

16.1 Introduction:

The Customs Appellate Tribunals are established under the Customs Act, 1969 (IV of 1969) for levy and collection of customs duties, fee and service charges and other related matters.

Any aggrieved person or an officer of Customs may file an appeal to the Appellate Tribunal against an order passed by the Collector (Appeals), an order passed by the Board or the Collector of Customs under section 195 and an order passed in revision by the Director-General Customs Valuation which will be heard by a Special Bench consisting of one technical member and one judicial member. Where the Board or the Collector of Customs is aggrieved by an order passed by the Collector (Appeals), may file an appeal to the Appellate Tribunal within sixty days or other party filling the appeal under section 194-B.

16.2 Statistics of Cases:

There are 7 Customs Appellate Tribunals across the country. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Customs Appellate Tribunal Bench I, Islamabad	87	181	160	108
2	Customs Appellate Tribunal Bench II, Islamabad	133	106	130	109
3	Customs Appellate Tribunal Bench I, Lahore	1340	370	735	982
4	Customs Appellate Tribunal Bench II, Lahore	937	475	723	723
5	Customs Appellate Tribunal Bench I, Karachi	355	201	519	296
6	Customs Appellate Tribunal Bench II, Karachi	577	1799	2459	409
7	Customs Appellate Tribunal Bench III, Karachi	532	1502	849	659
Total		3961	4634	5575	3286
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Customs Appellate Tribunal Bench II Karachi has been reported as having the highest institution and disposal among all Customs Appellate Tribunals. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

16.3 Working Strength of Customs Appellate Tribunals:

The number of Courts and Vacant position in Customs Appellate Tribunals are tabulated below.

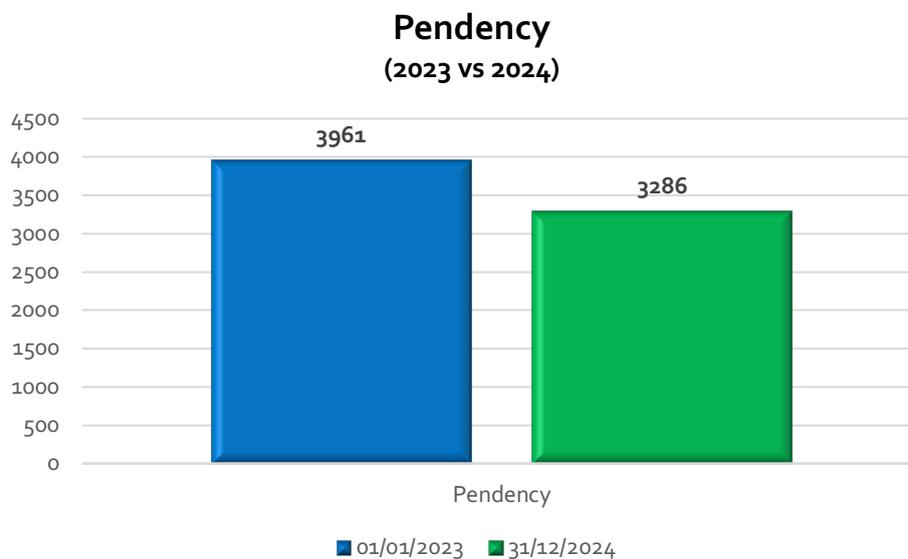
	Punjab	Sindh	Islamabad	Total
Number of Tribunals	2	3	2	7
Number of Vacant Tribunals	0	0	1	1

16.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	7	5373	2904	4394	3961
2024	7	3961	4634	5575	3286

The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

Graphical illustration showing comparison of Pendency during last two (2) years



16.5 Budget Allocation:

The budget allocation for 7 Customs Appellate Tribunals across the Country for financial year 2023-24 was approximately Rs. 217 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	50
Sindh	109
Islamabad	58
Total	217

16.6 Analysis:

The Customs Appellate Tribunal operates under the Customs Act, 1969, serving as an important forum for resolving disputes related to customs duties. Its structure includes experienced judges specializing in customs law, but reliance on a small number of judges can lead to delays in case processing. Increasing tribunal capacity through additional appointments may help alleviate these bottlenecks. The tribunal has managed to dispose of many cases; however, the total pendency remains substantial, suggesting that the system is under pressure. The ongoing influx of new cases continues to challenge the tribunal's ability to maintain timely resolutions. Implementing a streamlined case management system could enhance efficiency and prevent backlogs. The year-on-year performance shows some improvement, with a reduction in overall pendency, yet the challenges remain significant. The tribunal's performance in handling complex customs issues needs ongoing evaluation. Regular training for tribunal members on new regulations will help ensure informed decision-making. The tribunal operates in Islamabad, Lahore, and Karachi, but varying economic conditions and customs activity levels across regions can impact performance. Disparities in case types may lead to uneven workloads. Targeted support and resources in regions with higher trade activity will be essential for equitable service delivery. With a budget of Rs. 217 million, the tribunal is reasonably supported; however, increased complexity in customs disputes necessitates additional funding. Insufficient resources could hinder the tribunal's ability to manage its caseload effectively. A comprehensive assessment of financial requirements in line with projected case volumes will help optimize funding.

16.7 Recommendation:

By increasing capacity and digitizing the case records, the Customs Appellate Tribunal can efficiently manage its workload, reduce delays, and improve stakeholder experience.

17. Drug Courts:**17.1 Introduction:**

The Drug courts were established under the Drugs Act, 1976 (XXXI of 1976). Its object is to regulate the import, export, manufacture, storage, distribution and sale of drugs. Under section 31 of the Drug Act 1976, the Federal Government and the Provincial Governments may establish Drug Courts under this Act. A Drug Court shall consist of a Chairman who is, or has been or is qualified for appointment as a Judge of a High Court and two members being persons who are experts in the medical or pharmaceutical fields.

A person sentenced by a Drug Court may file an appeal before a two members Bench of the High Court within thirty days of the judgment.

17.2 Statistics of Cases:

There are 10 Drug Courts across the country. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Drug Court, Islamabad	22	26	29	19
2	Drug Court, Rawalpindi	51	178	175	54
3	Drug Court, Lahore	404	811	1225	0
4	Drug Court, Faisalabad	185	1067	1083	218
5	Drug Court, Gujranwala	392	235	309	318
6	Drug Court, Bahawalpur	252	344	427	170
7	Drug Court, Multan	0	771	751	20
8	Drug Court, Karachi	102	30	83	59
9	Drug Court, Peshawar	636	954	812	832
10	Drug Court, Quetta	80	45	18	101
Total		2124	4461	4912	1791
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

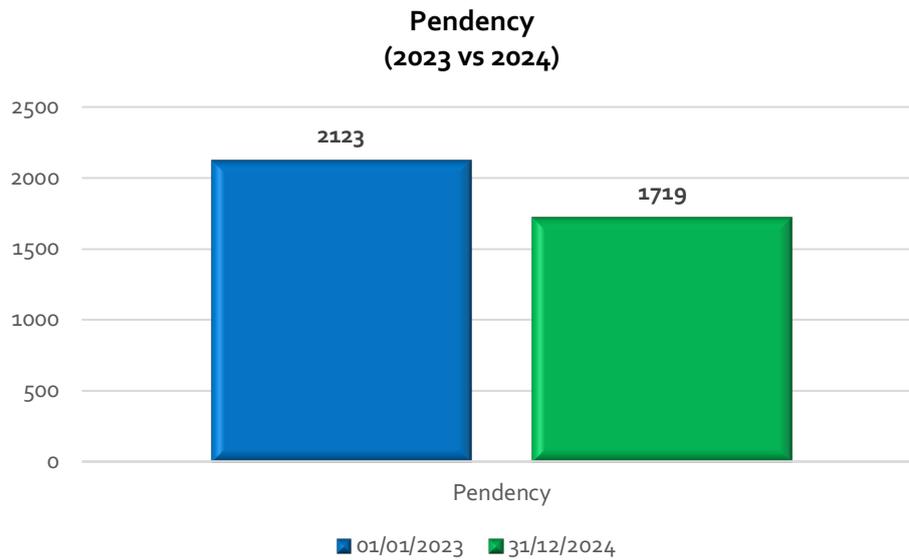
Drug Court, Faisalabad, has been reported as having the highest institution and disposal among all Drug Courts in Pakistan, the difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

17.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	10	1836	5791	5539	2123
2024	10	2124	4461	4912	1719

The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

Graphical illustration showing comparison of Pendency during last two (2) years



17.5 Budget Allocation:

The budget allocation for 10 Drug Courts across the Country for financial year 2023-24 was approximately Rs. 266 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	162
Sindh	45
Khyber Pakhtunkhwa	27
Balochistan	15
Islamabad	17
Total	266

17.6 Analysis:

The Drug Courts operate under the Drugs Act, 1976, focused on regulating offenses related to drugs and ensuring public health. These courts have judges with specialized training in pharmaceutical law; however, the limited number of courts can hinder their effectiveness. Increasing the number of Drug Courts would enhance their capacity to address growing drug-related cases. Drug Courts have shown capacity to process cases but still face challenges with a significant backlog. The reliance on a few judges can lead to delays in resolving critical drug offenses. Enhancing support staff and implementing more efficient case management practices can help improve resolution times. While the courts managed to resolve a substantial number of cases which indicates decrease in overall pendency during 2024. A proactive approach to case management is required to sustain improvements and tackle the backlog effectively. Regular operational assessments will help identify areas requiring further attention and resources. The effectiveness of Drug Courts varies regionally, influenced by local drug issues and law enforcement cooperation. Certain regions may experience higher drug offenses, leading to inconsistent workloads. Targeted interventions and increased resources in high-need areas will help ensure consistent access to justice.

The budget allocation of Rs. 266 million reflects a commitment to addressing drug-related offenses, but ongoing financial limitations could affect operations. Insufficient funding for specialized training and support services may hinder court effectiveness. A detailed financial analysis to align budget allocations with operational demands will be crucial for effective resource utilization.

17.7 Recommendation:

The Drug Courts' high caseload necessitates urgent attention. Expanding court resources, and introducing a faster case prioritization system can help alleviate the burden.

18 Environmental Protection Tribunal:

18.1 Introduction:

The Environmental Protection Tribunals were established under Ordinance 1997 (XXXIV of 1997) for the protection, conservation, rehabilitation and improvement of the environment for prevention and control of pollution and promotion of sustainable development. The Act also provides for the establishment of the Pakistan Environmental Protection Agency at Federal and Provincial level to exercise powers and perform the functions under the Act rules and regulations and taking necessary measures for implementation of the National Environmental Policies approved by the Council.

Under section 20 of the said Act, the Federal Government may establish Environmental Tribunals and specify territorial limits to exercise jurisdiction under this Act. An Environmental Tribunal shall consist of a Chairperson who is or has been or is qualified for appointment as a judge of the High Court and after consultation with Chief Justice of the concerned High Court and two members to be appointed by the Federal Government of which at least one shall be a technical member with suitable professional qualification and experience in environmental field.

Any person aggrieved by any order or direction of the Federal or Provincial Agency may file an appeal with the Environmental Tribunal within thirty days of date of communication of order or direction to such person and against final order or by any sentence of the Environmental Tribunal may file an appeal before High Court within thirty days of communication of such order or sentence.

18.2 Statistics of Cases:

There are 5 Environmental Protection Tribunal across the country. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Environment Protection Tribunal, Islamabad	38	19	32	25
2	Environment Protection Tribunal, Lahore	319	987	1018	288
3	Environment Protection Tribunal, Karachi	45	26	10	66
4	Environment Protection Tribunal, Peshawar	190	38	72	158
5	Environment Protection Tribunal, Quetta	51	75	58	68
Total		643	1145	1190	605
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

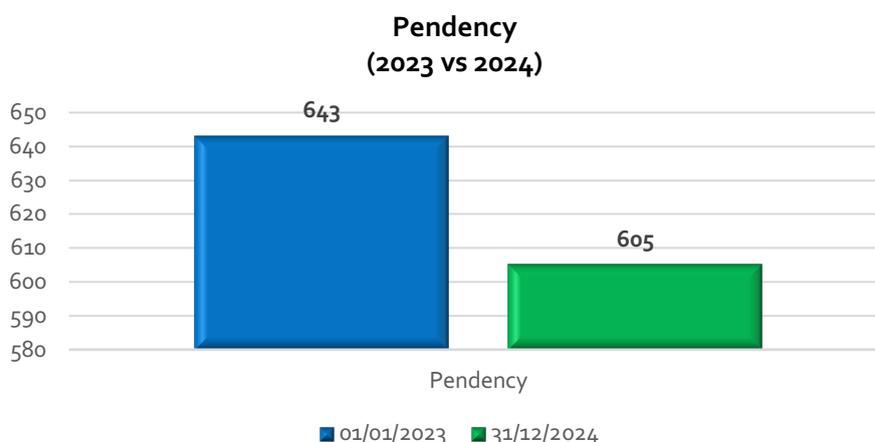
Environment Protection Tribunal Lahore, has been reported as having the highest institution and disposal among all Environmental Protection. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

18.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	5	590	866	946	643
2024	5	643	1145	1190	605

The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

Graphical illustration showing comparison of Pendency during last two (2) years



18.4 Budget Allocation:

The budget allocation for 5 Environmental Protection Tribunal across the Country for financial year 2023-24 was approximately Rs. 204 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	67
Sindh	58
Khyber Pakhtunkhwa	33
Balochistan	3
Islamabad	43
Total	204

18.5 Analysis:

The Environmental Protection Tribunal operates under the Pakistan Environmental Protection Act, 1997, focusing on adjudicating cases related to environmental violations. The tribunal consists of judges with expertise in environmental law, which is critical for informed decision-making. However, the limited number of tribunals may create challenges in managing a growing number of environmental cases. Expanding the number of tribunals could enhance their capacity to address these critical issues effectively.

The tribunal has demonstrated effectiveness in managing cases, but the total pendency indicates that demand continues to exceed capacity. The complexity of environmental cases often leads to extended deliberation times, impacting timely resolutions. Implementing improved case management practices and prioritizing urgent cases can help enhance efficiency.

The tribunal has achieved slight improvements in case disposal year-on-year; however, the environmental challenges facing the country demand continuous attention. Maintaining efficiency will be crucial as environmental issues become increasingly complex and pressing. Regular training on new environmental regulations for tribunal members can improve the handling of cases.

The tribunal serves as a national body, but regional variations in environmental regulations and enforcement can affect its performance. Different provinces may experience varying levels of compliance and public engagement regarding environmental issues. Targeted outreach and public education initiatives can foster greater compliance and engagement at the local level.

The budget allocation of Rs. 204 million supports the tribunal's operations, yet the increasing complexity of environmental cases necessitates additional funding. Insufficient resources could limit the tribunal's ability to manage cases effectively. A strategic review of financial allocations based on case trends and environmental needs will help ensure adequacy.

18.6 Recommendation:

The Environmental Protection Tribunal's rising complexity of cases necessitates specialized training for judges and additional resources to efficiently handle complex cases.

19 Federal Service Tribunal:

19.1 Introduction:

The Service Tribunals were established Under section 3 of the Service Tribunals Act, 1973, (LXX of 1973) exercise jurisdictions in respect of matters relating to terms and conditions of service of the civil servants. The Tribunal consists upon Chairman and with three members, to be appointed by the President of Pakistan. In addition to the principal seat of the Federal Service Tribunal at Islamabad, two permanent benches one each at Lahore and Karachi, are functioning to facilitate the civil servants of those regions.

Any civil servant aggrieved by any final order, whether original or appellate, made by departmental authority in respect of any of the terms and conditions of his/her service may file an appeal within 30 days of the communication of such order. Where an appeal, review or representation to a departmental authority is provided under any law or any rules, no appeal shall lie against any such order to the Tribunal unless the aggrieved civil servant has preferred an appeal or application for review or representation to such departmental authority and a period of 90 days has elapsed from the date on which such appeal, application or representation was so preferred.

In case any party to the appeal is not satisfied with the order of the Tribunal, the said party may file appeal before the Supreme Court of Pakistan within 60 days.

19.2 Statistics of Cases:

There is 1 Federal Service Tribunal with its benches across the country. The institution, disposal and pendency of cases is tabulated in the following table.

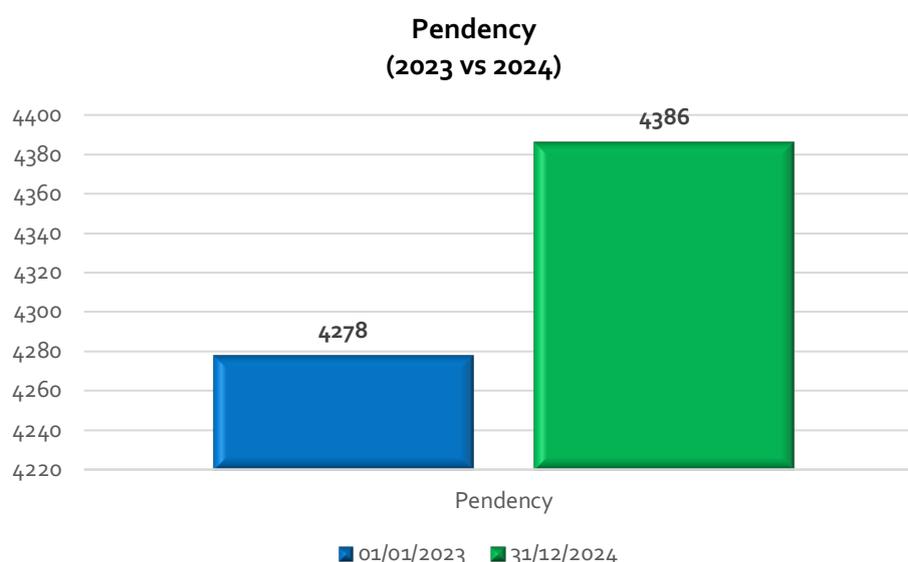
Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Federal Service Tribunal, Islamabad Bench	4278	1980	1872	4386
Total		4278	1980	1872	4386

Note: The difference in balance is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

19.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	4206	2064	1992	4278
2024	1	4278	1980	1872	4386

Graphical illustration showing comparison of Pendency during last two (2) years

**19.4 Budget Allocation:**

The budget allocation for Federal Service Tribunal across the Country for financial year 2023-24 was approximately Rs. 213 million.

19.5 Analysis:

The Federal Service Tribunal was established under the Service Tribunals Act, 1973, to resolve disputes concerning federal government employees. Its structure includes judges with a background in civil service and law, which supports informed and fair decision-making. However, the tribunal's reliance on a limited number of members may lead to delays in processing cases, especially during high-demand periods. Expanding the tribunal's membership could mitigate this risk and enhance efficiency.

The tribunal manages a substantial number of cases related to employment disputes but faces challenges in maintaining timely resolutions. Despite some progress in disposals, the rising pendency indicates that existing case management practices may require refinement. Investing in technology for case tracking could significantly enhance operational efficiency and case handling.

The year-on-year performance shows a increase in total pendency, but the increase in new cases signifies ongoing challenges. Continuous performance improvements are essential to keep pace with the evolving landscape of employment law and rights. Regular reviews of operational practices will help identify inefficiencies and areas for improvement.

The tribunal operates nationwide, but variations in local governance and employee engagement may affect the types and volumes of disputes filed. Regional disparities can lead to inconsistent service delivery and access to justice for federal employees. Targeted outreach to educate federal employees about their rights and available recourse can help improve overall engagement and compliance.

With a budget allocation of Rs. 213 million, the tribunal is reasonably supported, but financial constraints may limit its ability to function effectively. Insufficient funding can impede the tribunal's ability to resolve disputes in a timely manner. Conducting a comprehensive needs assessment for funding based on actual caseloads will ensure adequate support for operations.

19.6 Recommendation:

The Federal Service Tribunal's persisting backlog due to high caseload can be addressed by increasing the workforce and introducing new technology.

20 Foreign Exchange Regulation Appellate Board:

20.1 Introduction:

The Foreign Exchange Regulation Appellate Boards were established under Act, 1947 (VII of 1947) to regulate certain payments, dealings in foreign exchange, securities import and export of currency. Under section 23C of the Act, the Federal Government may constitute Appellate Boards, to be called the Foreign Exchange Regulation Appellate Board. An Appellate Board shall consist of a person who is or has been or is qualified for appointment as a Judge of a High Court or a District Judge or an Additional District Judge.

Any person aggrieved by any order of the Adjudicating Officer made under sub-section (4), (5) or sub-section (6) of section 23B of the Foreign Exchange Regulation Act, 1947, within thirty days of such order prefer may file an appeal to the Appellate Board within whose jurisdiction the order is passed. The decision of the Appellate Board shall be final and no Court, Tribunal or other authority shall call or permit to be called in question any proceedings or order of the Appellate Board or the legality or propriety of anything done or intended to be done by the Appellate Board under this Act.

20.2 Statistics of Cases:

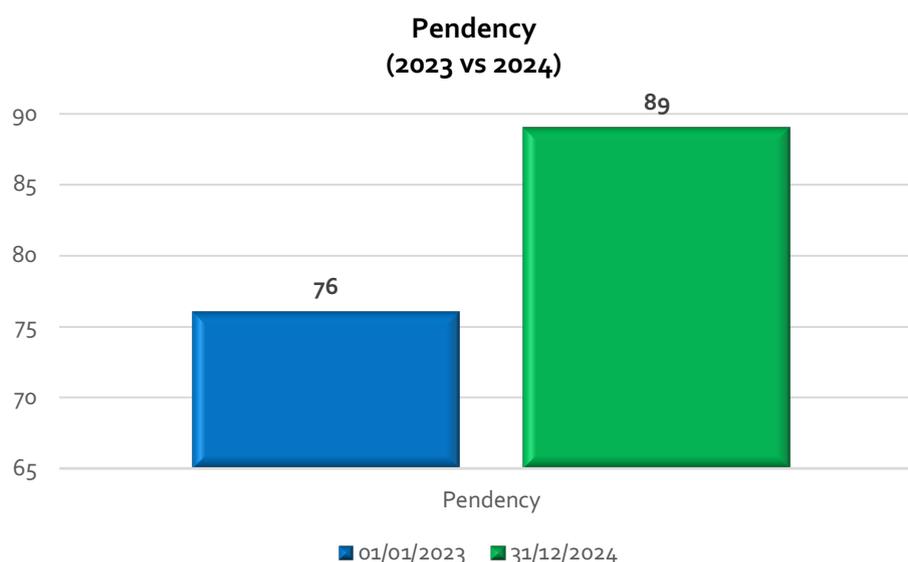
There are 2 Foreign Exchange Regulation Appellate Board across the country. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Appellate Board		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Foreign Exchange Appellate Board, Lahore	40	32	54	18
2	Foreign Exchange Appellate Board, Karachi	36	43	8	71
Total		76	75	62	89
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

20.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Appellate Board	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	2	50	55	29	76
2024	2	76	75	62	89

Graphical illustration showing comparison of Pendency during last two (2) years



20.4 Budget Allocation:

The budget allocation for 2 Foreign Exchange Appellate Board across the Country for financial year 2023-24 was approximately Rs. 4 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	3
Sindh	1
Total	4

20.5 Analysis:

The Foreign Exchange Regulation Appellate Boards operate under the Foreign Exchange Regulation Act, 1947, handling disputes related to foreign exchange violations. The boards consist of members with expertise in financial and legal matters, ensuring informed decisions. However, having only one board can result in processing delays during periods of high activity. Establishing additional boards could enhance capacity and reduce case processing times.

The board effectively processes cases related to foreign exchange violations, but the total pendency remains a concern, indicating challenges in case management. The influx of new cases often exceeds the board's capacity to resolve them efficiently. Implementing a case management system that prioritizes urgent matters could enhance the board's operational efficiency.

Year-on-year performance shows a increase in total pendency, needs improvements in operational practices. However, the rise in new cases indicates that challenges remain in handling the growing complexity of foreign exchange regulations. Continual training for board members on regulatory changes will be crucial for maintaining effective oversight.

The board operates in Karachi, but the nature of foreign exchange violations may vary significantly by region, impacting case types and volumes. This can lead to disparities in how effectively the board addresses issues faced by different communities. Targeted outreach initiatives can help raise awareness of regulations and promote compliance in high-activity regions.

The budget allocation of Rs. 4 million provides essential support for the board's functions, yet it may not be sufficient to meet rising demands for foreign exchange dispute resolution. Limited funding can restrict operational capacity and effectiveness. A thorough evaluation of funding needs based on expected case volumes will help ensure that the board is adequately supported.

20.6 Recommendation:

The Foreign Exchange Regulation Appellate Board's limited geographic reach and rising pendency necessitate expansion and technological upgrades.

21 Gas Utility Court:

21.1 Introduction:

Gas Utility Court is a specialized judicial forum established to handle disputes related to gas supply, distribution, and consumer grievances. These courts operate under the legal framework of the Oil and Gas Regulatory Authority (OGRA) and relevant gas utility companies, such as Sui Northern Gas Pipelines Limited (SNGPL) and Sui Southern Gas Company Limited (SSGC).

The Jurisdiction & Functions of Gas Utility Courts:

- Consumer Disputes – Resolving complaints related to billing, meter tampering, unauthorized connections, and gas theft.
- Regulatory Compliance – Adjudicating cases involving violations of OGRA regulations.
- Contractual Disputes – Settling conflicts between gas companies and consumers or between different stakeholders.
- Enforcement Actions – Handling cases related to illegal gas connections, penalties, and disconnections.

Legal Basis:

- Governed under the OGRA Ordinance, 2002 and relevant gas supply laws.
- Appeals against decisions of the Gas Utility Court can be made to higher courts, such as the High Court.

21.2 Statistics of Cases:

There is 1 Gas Utility Court across the country. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Gas Utility Court	0	697	155	542
Total		0	697	155	542
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

21.3 Budget Allocation:

The budget allocation for Gas Utility Court for financial year 2023-24 was approximately Rs. 3 million.

22. Insurance Appellate Tribunal:

22.1 Introduction:

The Section 121 of the Insurance Ordinance, 2000 (XXXIX of 2000) empowers the Federal Government to constitute a Tribunal or Tribunals in consultation with the Securities and Exchange Commission of Pakistan to exercise jurisdiction under this Ordinance and confer all or any of the powers of the Tribunal on any District or Additional District and Sessions Judge of an area where expedient to constitute a separate Tribunal. The Tribunal consists of a Chairperson from serving or retired Judges of the High Court and two members having knowledge or experience of relevant laws, actuarial science, finance, economics, law, accountancy, administration or other.

22.2 Statistics of Cases:

There are 3 Insurance Appellate Tribunal across the country. The institution, disposal and pendency of cases is tabulated in the following table.

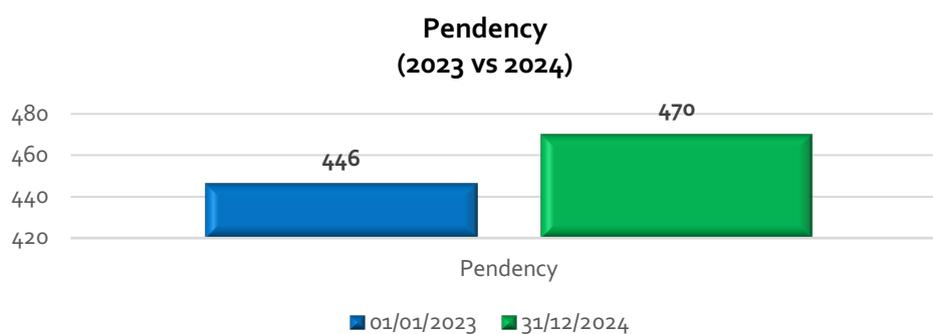
Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Insurance Appellate Tribunal, Lahore	204	298	366	136
2	Insurance Appellate Tribunal, Multan	84	135	170	70
3	Insurance Appellate Tribunal, Karachi	158	113	7	264
Total		446	546	543	470
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Insurance Appellate Tribunal, Lahore has been reported as having the highest institution and disposal among all Insurance Appellate Tribunal. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

22.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	3	552	280	426	446
2024	3	446	546	543	470

Graphical illustration showing comparison of Pendency during last two (2) years



22.4 Budget Allocation:

The budget allocation for 3 Insurance Appellate Tribunal across the Country for financial year 2023-24 was approximately Rs. 129 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	122
Sindh	7
Total	129

22.5 Analysis:

The Insurance Appellate Tribunal, operational under various provincial laws, adjudicates insurance disputes. There are three tribunals across Punjab and Sindh, ensuring provincial coverage. However, the absence of tribunals in other provinces may limit access to insurance-related adjudication nationwide.

With 470 cases pending at the end of 2024, the tribunal exhibited a reasonable case disposal rate of 54%. However, the high influx of new cases continues to challenge its capacity.

The disposal rate increase from 51% in 2023 to 54% in 2024, reflecting a slight improvement in performance. Addressing administrative bottlenecks could help reverse this trend and improve case resolution rates.

The tribunal is concentrated in Punjab and Sindh, leaving other provinces without direct access to insurance-related legal remedies. Establishing additional tribunals in other regions would provide more equitable access to justice.

The budget of Rs. 129 million is relatively well-allocated across the provinces, but expanding services to underserved regions may require additional financial resources. A detailed assessment of financial requirements for potential expansion could ensure better coverage.

22.6 Recommendation:

The Insurance Appellate Tribunal's limited geographic reach and persistent pendency despite high disposal rates necessitate expansion and digitalization.

23. Intellectual Property Tribunal:

23.1 Introduction:

The Federal Government has established the Intellectual Property Tribunal under Intellectual Property Organization of Pakistan Act, 2012 (XXII of 2012) to adjudicate upon issues related to Intellectual Property Rights including copyrights, trade-marks, patents, designs, lay-out, designs of integrated circuits, trade secrets and other intellectual property laws; supported by other laws are powerful tools. The protection of these and similar intellectual property rights of the citizens is essential to foster creative thinking, stimulate creativity, provide incentives for technological innovations, and attract investment.

Under the said Act, trial of a case shall be conducted on day to day basis and dispose within ninety days.

Under section 19 of the Act provides that any person aggrieved by the final judgment or order of the Tribunal may file an appeal before the High Court within thirty days of the final judgment or order of the Tribunal.

23.2 Statistics of Cases:

There are 5 Intellectual Property Tribunals across the country. Two in Punjab and one each in Sindh, Balochistan and Islamabad. The institution, disposal and pendency of cases is tabulated in the following table.

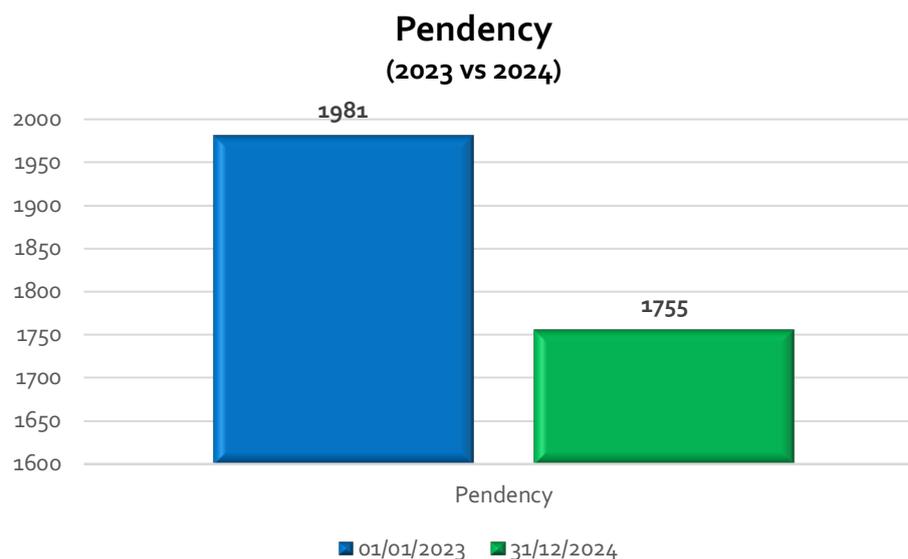
Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Intellectual Property Tribunal, Islamabad	33	74	56	51
2	Intellectual Property Tribunal, Lahore	1779	591	785	1537
3	Intellectual Property Tribunal, Rawalpindi	31	36	86	35
4	Intellectual Property Tribunal, Karachi	138	155	197	126
5	Intellectual Property Tribunal, Balochistan	0	8	1	6
Total		1981	864	1125	1755
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Intellectual Property Tribunal, Lahore has been reported as having the highest institution and disposal among all Intellectual Property Tribunal. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

23.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	3	1874	1249	1120	1981
2024	5	1981	864	1125	1755

Graphical illustration showing comparison of Pendency during last two (2) years



23.4 Budget Allocation:

The budget allocation for 5 Intellectual Property Tribunal across the Country for financial year 2023-24 was approximately Rs. 94 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	29
Sindh	35
Balochistan	12
Islamabad	18
Total	94

23.5 Analysis:

The Intellectual Property Tribunals, created under the Intellectual Property Organization of Pakistan Act, operate in Islamabad, Punjab, Sindh and Balochistan. These tribunals ensure that intellectual property (IP) disputes are handled with specialized expertise. However, the absence of tribunals in Khyber Pakhtunkhwa provinces can lead to uneven protection of IP rights across the country.

With 1,755 cases pending at the end of 2024, the tribunal's case management efficiency appears strained, handling only 39% of cases filed. Optimizing case distribution and improving internal processes can enhance efficiency.

The pendency slightly decreased from 1,981 cases in 2023 to 1,755 in 2024, indicating the tribunal's managing rising case volumes. Enhanced case prioritization and scheduling could help bring about more year-on-year improvement.

IP tribunals are only located in Islamabad, Punjab, Sindh and Balochistan leaving significant geographical gaps in IP protection. Increasing number of tribunals in all region would ensure more consistent enforcement of intellectual property laws nationwide.

The budget allocation of Rs. 94 million may be insufficient given the tribunal's growing case burden. An increase in financial support for expanding infrastructure and staff may help the tribunals manage their caseloads more effectively.

23.6 Recommendation:

The Intellectual Property Tribunal's limited coverage and high pendency necessitate expansion and improved resource management. It can efficiently manage Intellectual Property disputes, reduce pendency, and provide timely justice to stakeholders.

24. Labour Appellate Tribunal:

24.1 Introduction:

The Punjab Industrial Relations Act, 2010 (PIRA-2010) provides to establish Labour Courts in the Province of Punjab, where Punjab Labour Appellate Tribunal is also working at Lahore and Multan. The Appellate Tribunal view the exigency of work the appellate tribunal also schedule to decide the matter of various Divisions.

24.2 Statistics of Cases:

There are 5 Labour Appellate Tribunal across the country. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Labour Appellate Tribunal, Lahore	287	894	731	446
2	Labour Appellate Tribunal, Multan	368	307	363	308
3	Labour Appellate Tribunal, Karachi	156	577	427	306
4	Labour Appellate Tribunal, Peshawar	146	121	134	133
5	Labour Appellate Tribunal, Quetta	6	19	19	6
Total		963	1918	1674	1199
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Labour Appellate Tribunal, Lahore has been reported as having the highest institution and disposal among all Labour Appellate Tribunals. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

24.3 Working Strength of Labour Appellate Tribunal:

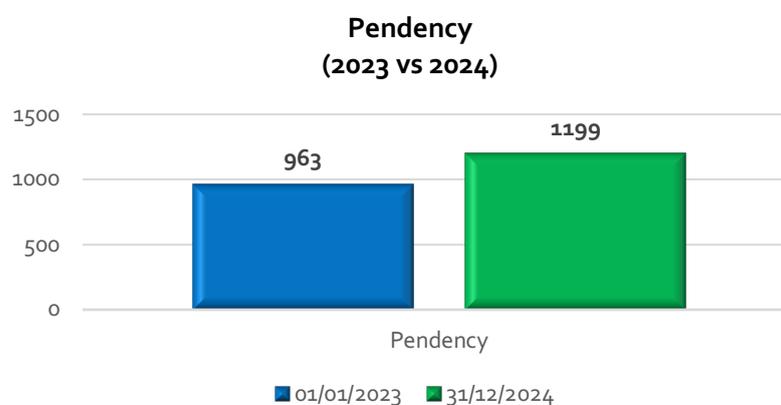
The number of Courts and Vacant position in Labour Appellate Tribunal are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Total
Number of Tribunals	2	1	1	1	5
Number of Vacant Tribunals	2	0	0	0	2

24.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	5	810	2073	1930	963
2023	5	963	1981	1674	1199

Graphical illustration showing comparison of Pendency during last two (2) years



24.5 Budget Allocation:

The budget allocation for 5 Labour Appellate Tribunal across the country for financial year 2023-24 was approximately Rs. 111 million. There is no separate budget of Labour Appellate Tribunal KPK and Balochistan. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	57
Sindh	54
Khyber Pakhtunkhwa	-
Balochistan	-
Total	111

24.6 Analysis:

The Labour Appellate Tribunals, under the Punjab Industrial Relations Act, 2010, provide adjudication of labor disputes. There are five tribunals across Pakistan, ensuring regional representation. However, vacancies in key positions, especially in Punjab, have created inefficiencies in pendency.

With 963 cases pending at the end of 2023, the tribunal demonstrated reasonable efficiency, disposing of 1,930 cases during the year. However, unfilled positions continue to hinder optimal case processing.

But Pendency increased slightly from 963 cases in 2023 to 1199 in 2024, showing a need for enhanced resource management and operational efficiency. Addressing vacancies promptly could significantly reduce pendency in the future.

Although the tribunals cover major regions, their efficiency varies, with Lahore and Multan experiencing higher caseloads but vacant positions. Redistributing caseloads or providing additional resources in high-demand areas may balance performance across regions.

The tribunal's budget allocation of Rs. 111 million appears sufficient, but better utilization of funds, especially to fill vacancies, could improve overall tribunal performance. Strategic budget management focusing on human resources may enhance functionality.

24.7 Recommendation:

The Labour Appellate Tribunals in Punjab are indeed facing a high case-load and vacant position, which can lead to delays and inefficiencies in resolving labor disputes. To address this issue, increasing the number of tribunals and providing additional resources to the region is a great recommendation.

25 Labour Court:**25.1 Introduction:**

The Industrial Relations Act, 2012 (X of 2012) has been enforced to address issues regarding trade unions, improvement of relations between employers and workmen in the Islamabad Capital Territory and trans-provincial establishments and industries. Under section 53 of the Act, the Federal Government constitutes the National Industrial Relations Commission (NIRC) consisting of 10 members including the Chairman to adjudicate upon industrial disputes in the Islamabad Capital Territory, trans-provincial disputes, trade union or dispute of national importance or referred to the NIRC by the Federal Government.

In Province of Punjab, the Punjab Industrial Relations Act, 2010 was enacted to regulate formation of trade unions and union activities, relations between employers and workmen and the avoidance and settlement of any differences or disputes arising between them. Under the Act, the Government of the Punjab is empowered to establish Labour Courts to exercise jurisdiction under this Act, which consists of Presiding Officer, who shall be District Judge or an Additional District Judge. Under section 47 of the Act, the Government of Punjab may constitute Labour Appellate Tribunals, to exercise jurisdiction under this Act and member of the said Tribunal shall be a person, who is or has been a Judge or an Additional Judge of the Lahore High Court. Under section 46 of the Act, any aggrieved party, within thirty days of the communication of the final award, decision or sentence passed by the Labour Court, may file an appeal to the Labour Appellate Tribunal.

In the Province of Sindh, the Industrial Relations Act, 2008 (Act No. IV of 2008) provides to regulates formation and activities of trade unions, relations between employers and workmen and settlement of any differences or disputes arising between them. The Law provides that the Government of Sindh may establish Labour Courts to exercise jurisdiction under this Act. A Labour Court shall consist of one Presiding Officer appointed by the Government of Sindh, who shall be qualified for appointment or has been or is a District Judge or an Additional District Judge. Under section 55 of the Act, the Government of Sindh may constitute as many Labour Appellate Tribunals consisting of one member as it may consider necessary to exercise jurisdiction under this Act. The member of the said Tribunal shall be a person who is or has been a Judge or an Additional Judge of the Sindh High Court. Under section 54 of the Act, any aggrieved party may, within thirty days of the communication of the final award, decision or sentence passed by the Labour Court, prefer an appeal to the Labour Appellate Tribunal.

In the Province of Khyber Pakhtunkhwa (KPK), the Khyber Pakhtunkhwa Industrial Relations Act, 2010 was enforced to regulate formation of trade unions and union activities, relations between employers and workmen and settlement of any differences or disputes. The Government of Khyber Pakhtunkhwa may establish Labour Courts to exercise jurisdiction under this Act. A Labour Court shall consist of one Presiding Officer appointed by the Government of KPK, who shall be or he has been or is a District Judge or an Additional District Judge. Under section 51 of the Act, the Government of KPK may constitute Labour Appellate Tribunals consisting of one member to exercise jurisdiction under this Act. The member of the said Tribunal shall be or has been a Judge

or an Additional Judge of the Peshawar High Court. Under section 50 of the Act, any aggrieved party, within thirty days of the communication of the final award, decision or sentence passed by the Labour Court, may file an appeal to the Labour Appellate Tribunal.

In Balochistan, the Balochistan Industrial Relations Act, 2010 was enforced to regulate formation of trade unions, regulation of relations between employers and workmen and settlement of any differences or disputes. Under section 52 of the Act, the Government of Balochistan may establish Labour Courts to exercise jurisdiction under this Act. A Labour Court shall consist of one Presiding Officer appointed by the Government of Balochistan, who shall be or has been or is a District Judge or an Additional District Judge with consultation of the High Court of Balochistan. Under section 55 of the Act, the Government of Balochistan may constitute Labour Appellate Tribunals consisting of one member to exercise jurisdiction under this Act, who shall be qualified to be appoint a Judge of High Court and with consultation of the High Court of Balochistan. Any aggrieved party, within thirty days of the communication of the final award, decision or sentence passed by the Labour Court, may file an appeal to the Labour Appellate Tribunal.

25.2 Statistics of Cases:

There are 29 Labour Courts across the country. The institution, disposal and pendency of cases is tabulated in the following table.

	Name of Courts	Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Labour Court - I, Lahore	62	353	289	140
2	Labour Court -II, Lahore	445	1178	910	1168
3	Labour Court-III, Ferozewala, Lahore	291	398	504	185
4	Labour Court - IV, Faisalabad	540	437	566	912
5	Labour Court - V, Gujranwala	420	594	593	421
6	Labour Court - VI, Rawalpindi	156	101	122	139
7	Labour Court - VII, Sargodha	359	272	449	182
8	Labour Court - VIII, Bahawalpur	176	273	320	129
9	Labour Court - IX, Multan	663	404	491	576
10	Labour Court - X, Sahiwal	104	102	110	103
11	Labour Court - XI, Dera Ghazi Khan	1075	470	455	1090
12	Labour Court - I, Karachi	119	565	451	261
13	Labour Court - II, Karachi	144	149	175	159
14	Labour Court -III, Karachi	199	48	149	96
15	Labour Court - IV, Karachi	184	100	110	131

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
16	Labour Court - V, Karachi	234	939	724	413
17	Labour Court - VI, Hyderabad	108	302	261	154
18	Labour Court - VII, Sukkur	4	321	254	71
19	Labour Court - VIII, Larkana	1	6	6	1
20	Labour Court - I, Peshawar	2236	3534	2715	2751
21	Labour Court - II, Mardan	96	1159	1232	23
22	Labour Court - III, Haripur	668	2509	2965	214
23	Labour Court - IV, Dera Ismail Khan	937	850	928	462
24	Labour Court - V, Swat	83	1958	1993	59
25	Labour Court - I, Quetta	14	1591	1595	10
26	Labour Court - II, Sibi	2	3	4	1
27	Labour Court - III, Hub	1	164	144	21
28	Labour Court - IV, Gawadar	1	0	1	0
29	Labour Court - V, Loralai	24	103	105	22
Total		9346	18883	18621	9894

Labour Court, Peshawar, has been reported as having the highest institution among all Labour Courts while Labour Court-III, Haripur, has achieved the highest disposal rate. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

25.3 Working Strength of Labour Courts:

The number of Courts and Vacant position in Labour Courts are tabulated below.

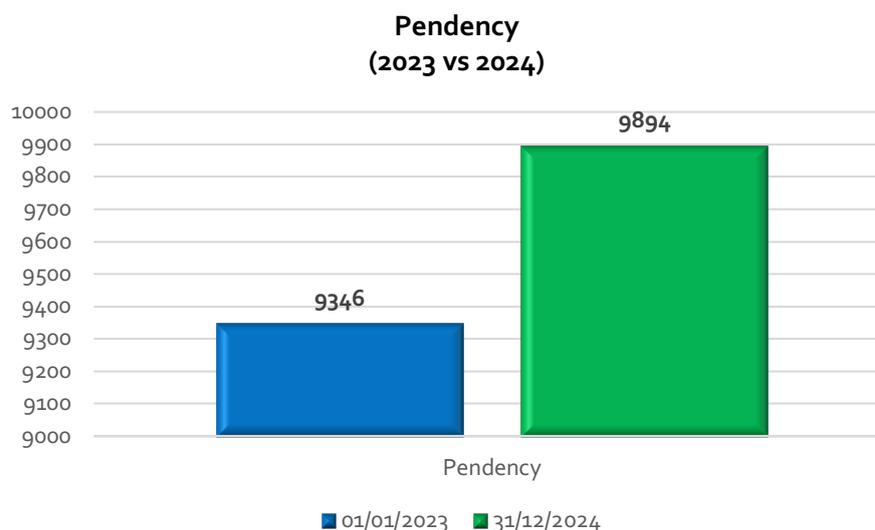
	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Total
Number of Courts	11	8	5	5	29
Number of Vacant Courts	0	0	0	4	4

25.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	29	12008	17745	20637	9346
2024	29	9346	18883	18621	9894

The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

Graphical illustration showing comparison of Pendency during last two (2) years



25.5 Budget Allocation:

The budget allocation for 29 Labour Courts across the Country for financial year 2023-24 was approximately Rs. 608 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	176
Sindh	231
Khyber Pakhtunkhwa	83
Balochistan	118
Total	608

25.6 Analysis:

The Labour Courts under the Punjab Industrial Relations Act, 2010, provide adjudication of labor disputes. There are 29 courts across Pakistan, ensuring regional representation. However, vacancies in key positions, especially in Balochistan, have created inefficiencies in some regions.

With 9346 cases pending at the end of 2023, the court demonstrated reasonable efficiency, disposing of 20637 cases during the year. However, unfilled positions continue to hinder optimal case processing.

Pendency increased slightly from 9346 cases in 2023 to 9894 in 2024, showing a need for enhanced resource management and operational efficiency. Addressing vacancies promptly could significantly reduce pendency in the future.

Although the court cover major regions, their efficiency varies, with Punjab and Khyber Pakhtunkhwa experiencing higher caseloads. Redistributing caseloads or providing additional resources in high-demand areas may balance performance across regions.

The tribunal's budget allocation of Rs. 608 million appears sufficient, but better utilization of funds, especially to fill vacancies, could improve overall tribunal performance. Strategic budget management focusing on human resources may enhance functionality.

25.7 Recommendation:

The Labour Court's high caseload necessitates re-distribution of cases and allocation of additional resources to high-demand areas.

26 Lahore Development Authority Tribunal:

26.1 Introduction:

The Lahore Development Authority is established under section 4 of the Lahore Development Authority Act, 1975 (XXX of 1975 and XXVI of 2013) for comprehensive planning and development of metropolitan city and to improve the quality of life in the area of Lahore Division. 25C of the Act, provides for constitution of Lahore Development Authority Tribunal to decide objections regarding the person interested, measurement of the land under acquisition, award, apportionment or payment of compensation. The Tribunal is also empowered to hear and adjudicate upon grievances of any person aggrieved on an award of the Collector, within sixty days from the date of the award. The Tribunal consists of a President and two assessors, each of them shall be called a member of the Tribunal, the president shall be a Senior Civil Judge or a Civil Judge First Class with five years or an Advocate with seven years' experience as advocate of High Court or a retired District and Sessions Judge or a retired Additional District and Sessions Judge.

The Tribunal, under section 25D of the Act, is empowered to conduct an inquiry in any case. The Tribunal finally decides a case within a period of six months from the date of initiation of proceedings and fails, conduct day to day proceedings final decision. The Tribunal executes its decisions as if it is a Civil Court under the Code of Civil Procedure, 1908. There is no separate budget for Lahore Development Authority Tribunal

26.2 Statistics of Cases:

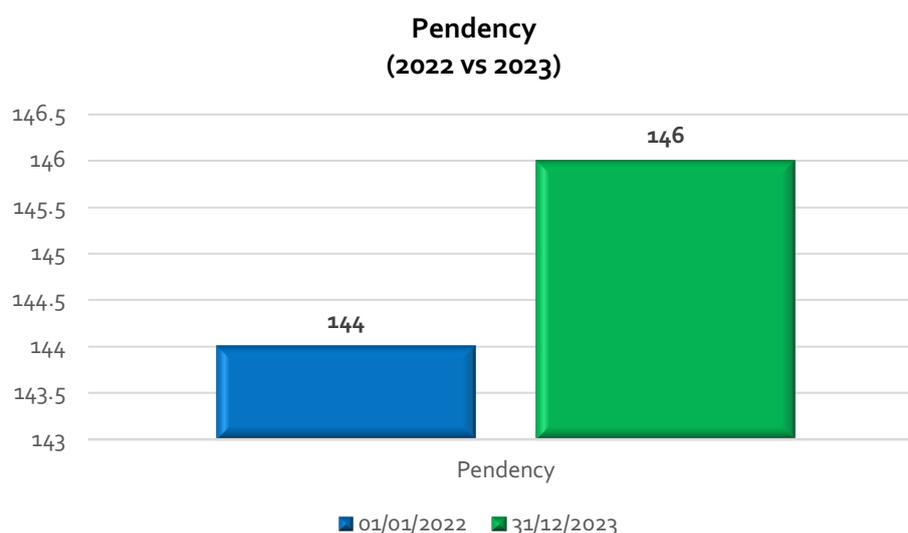
There is 1 Lahore Development Authority Tribunal. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Lahore Development Authority Tribunal	146	22	14	154
Total		146	22	14	154
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

26.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	144	36	34	146
2024	1	146	22	14	154

Graphical illustration showing comparison of Pendency during last two (2) years



26.4 Analysis:

The Lahore Development Authority (LDA) Tribunal operates under the LDA Act of 1975, addressing urban development disputes in Lahore. It consists of a President and two assessors, with appointments requiring consultation with the Lahore High Court. However, the Tribunal's limited geographical focus may restrict its influence over broader urban planning issues.

The LDA Tribunal showed moderate progress in resolving cases, but with only 34 cases disposed of in 2023, the disposal rate remains lower than optimal. Strengthening internal case management procedures may help improve efficiency. The Tribunal saw a slight increase in pendency from 146 cases in 2023 to 154 in 2024. This stagnation indicates a need for more effective strategies to handle urban planning disputes. Introducing technological solutions for tracking and prioritizing cases could enhance year-on-year performance. Being focused exclusively on Lahore, the Tribunal's scope is limited geographically, which may create disparities in urban governance in neighboring regions. Expanding its jurisdiction or coordinating with neighboring urban bodies could improve regional urban planning. There is no separate budget allocated for the Tribunal, which may hinder its operational efficiency. Providing a distinct budget for infrastructure and human resources could bolster its functionality.

26.5 Recommendation:

Enhancing the case management system of the Lahore Development Authority Tribunal can significantly improve its performance, especially with a moderate caseload.

27 Livestock Tribunal:**27.1 Introduction:**

The Tribunal is established under the Punjab Livestock Breeding Act 2014 (XIII of 2014) to provide for regulation of livestock breeding services, improve genetic potential of breeds and protect indigenous breeds of livestock in the Punjab.

The Tribunal is constituted under section 38 of the Act, the Government may constitute, Tribunals consisting of not less than one technical and one judicial member with requisite qualification and experience. The judicial member shall be appointed with consultation of the Lahore High Court, who shall be presiding officer of the Tribunal.

The procedure for trial of offences shall be as laid down in the Code for trials on the basis of a police report or the procedure laid down in the Code for summary trial or trial of summons cases by Magistrates. The Tribunal may pass any sentence and exercise all or any of the powers, which a Magistrate of the First Class, empowered under section 30 of the Code. A person aggrieved by the order of the Tribunal, within thirty days may file an appeal to the High Court.

27.2 Statistics of Cases:

There is 1 Livestock Tribunal. The institution, disposal and pendency of cases is tabulated in the following table.

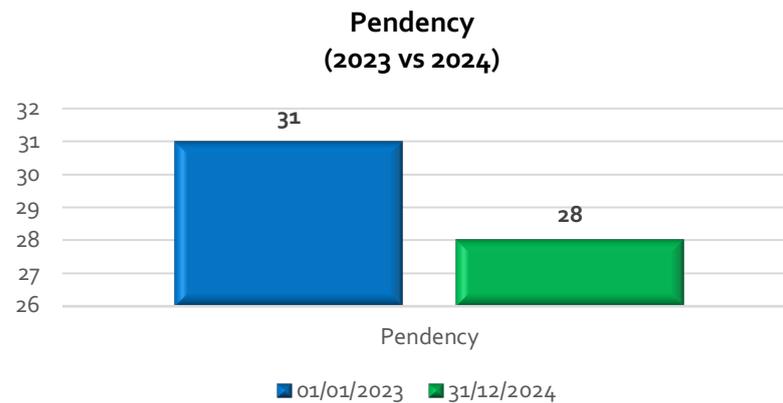
Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Livestock Tribunal Punjab, Lahore	31	140	143	28
Total		31	140	143	28

Note: The difference in balance is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

27.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	38	49	56	31
2024	1	31	140	143	28

Graphical illustration showing comparison of Pendency during last two (2) years



27.4 Budget Allocation:

There is one Livestock Tribunal in Punjab. The budget allocation for financial year 2023-24 was approximately Rs. 19 million.

27.5 Analysis:

The Livestock Tribunal, established under the Punjab Livestock Breeding Act, 2014, oversees livestock-related disputes. It consists of both technical and judicial members, ensuring specialized adjudication. However, the reliance on a single tribunal in Punjab may limit access to livestock dispute resolution in remote areas.

The Tribunal handled a modest number of cases, with 56 disposals in 2023. Despite this, backlogs remain, suggesting that improvements in procedural efficiency could enhance performance. A reduction in pendency from 31 to 28 cases in 2024 reflects slight improvement, but this progress could be bolstered with better case management practices. Automation in tracking cases may further improve the Tribunal's ability to clear backlogs.

The Tribunal operates exclusively in Punjab, potentially leaving livestock-related issues in other regions unaddressed. Expanding the jurisdiction to other provinces could help standardize livestock regulation across Pakistan. The Tribunal's budget of Rs. 19 million for the financial year 2023-24 is modest. A more substantial allocation, especially for outreach and training programs, could enhance its effectiveness.

27.6 Recommendation:

The livestock tribunal in Punjab is facing significant delays due to limited resources, which is impacting its ability to efficiently manage rising cases. To address this issue, establishing additional tribunals in other provinces and increasing resource allocation are potential solutions.

28 Medical Tribunal:

28.1 Introduction:

The Medical Tribunal is established under Medical Tribunal Act, 2020, which shall consist of a chairman, who has been a judge of a High Court and appointed by the Prime Minister of Pakistan with consultation the Chief Justice of Pakistan. In addition to the chairman, the Tribunal shall consist of four members and the Federal Government may increase the number of members as required.

All offences provided for under the Pakistan Nursing Council Act, 1973 (XXVI of 1973), Pakistan Health Research Council Act, 2016 (XII of 2016), the Unani, Ayurvedic and Homeopathic Practitioners Act, 1965 (II of 1965), the Pharmacy Act, 1967 (XI of 1967), the Pakistan Medical and Dental Ordinance, 1962 (XXXII of 1962), the Pakistan Medical Commission Ordinance, 2019 (XV of 2019) or any other law as may be notified by the Federal Government, shall be triable by the Tribunal.

All appeals against decisions, orders and acts of the relevant apex authorities or councils formed pursuant to the Pakistan Medical and Dental Ordinance, 1962 (XXXII of 1962), Pakistan Medical Commission Ordinance, 2019 (II of 2019), the Pakistan Nursing Council Act, 1973 (XXVI of 1973), Pakistan Health Research Council Act, 2016 (XII of 2016) and the Unani, Ayurvedic and Homeopathic Practitioners Act, 1965 (II of 1965), the Pharmacy Act, 1967 (XI of 1967) or any other law as may be notified under sub-section (1) shall be heard and decided by the Tribunal.

All claims or complaints arising out of acts or obligations pursuant to the Pakistan Medical and Dental Ordinance, 1962 (XXXII of 1962), Pakistan Medical Commission Ordinance, 2019 (II of 2019), the Pakistan Nursing Council Act, 1973 (XXVI of 1973), Pakistan Health Research Council Act, 2016 (XII of 2016) or the Unani, Ayurvedic and Homeopathic Practitioners Act, 1965 (II of 1965), the Pharmacy Act, 1967 (XI of 1967) or any other law as may be notified under sub-section (1), where the original jurisdiction is not vested in the relevant apex authorities or councils formed thereunder shall be heard and decided by the Tribunal. There is one Medical Tribunal in Islamabad.

28.2 Statistics of Cases:

There is 1 Medical Tribunal. The institution, disposal and pendency of cases is tabulated in the following table.

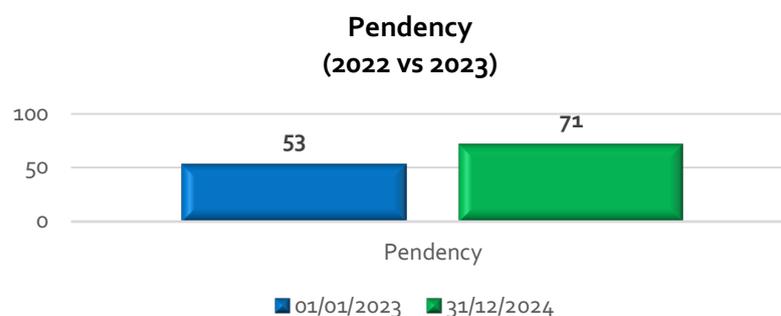
Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Medical Tribunal	53	20	2	71
Total		53	20	2	71

The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

28.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	128	12	36	104
2024	1	53	20	2	71

Graphical illustration showing comparison of Pendency during last two (2) years



28.4 Budget Allocation:

The budget allocation for financial year 2023-24 was approximately Rs. 75 million.

28.5 Analysis:

The Medical Tribunal, established under the Medical Tribunal Act of 2020, is tasked with addressing medical and health sector disputes. Operating primarily in Islamabad, its jurisdiction is currently limited. Expanding this tribunal’s reach to other major regions could improve access to justice in healthcare disputes. The tribunal processed a relatively small caseload, with 36 disposals in 2023. However, low disposal led to a slight decrease in pendency. Implementing more efficient case processing systems would allow for faster resolution of cases. Pendency decreased slightly from 104 cases in 2023 to 71 in 2024, reflecting improved performance. Ongoing enhancements in procedural efficiency could further reduce pending cases. As the tribunal is limited to Islamabad, medical disputes in other regions remain underserved. Expanding its jurisdiction to other provinces would promote more equitable access to healthcare-related legal remedies. With a budget of Rs. 75 million, the tribunal operates under modest financial constraints. Increased funding could facilitate the expansion of services to other regions and improve case resolution rates.

28.6 Recommendation:

The Medical Tribunal's limited jurisdiction to Islamabad restricts access to justice for medical professionals and patients in other provinces. Expanding its jurisdiction and enhancing operational efficiency are crucial steps.

29 National Electric Power Regulation Authority Appellate Board:**29.1 Introduction:**

The National Electric Power Regulatory Authority (NEPRA) was established under Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997) to exclusively regulate the provision of electric power services in Pakistan. The Regulation of Generation, Transmission and Distribution of Electric Power (Amendment) Act, 2018 [Act No. XII of 2018] (the Act) has overhauled the role and responsibilities of NEPRA.

The Authority may, from amongst its professional staff, establish tribunals for resolving contractual disputes between licensees or such other matters as the Authority may assign.

The Federal Government shall, by notification in the official Gazette, establish an Appellate Tribunal for the purposes of exercising jurisdiction under this Act

29.2 Statistics of Cases:

There is one National Electric Power Regulation Authority Appellate Board. The institution, disposal and pendency of cases is tabulated in the following table.

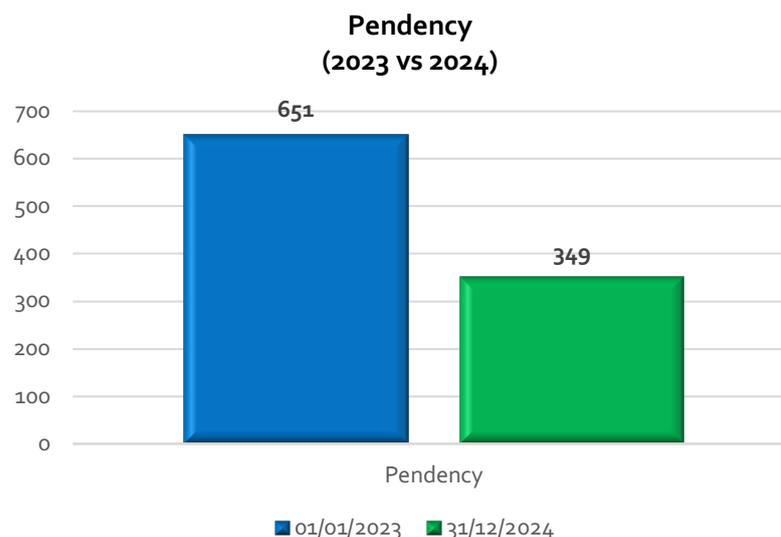
Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	National Electric Power Regulatory Authority	651	266	568	349
Total		651	266	568	349

Note: The difference in balance is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

29.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	98	621	68	651
2024	1	651	266	568	349

Graphical illustration showing comparison of Pendency during last two (2) years



29.4 Budget Allocation:

There is one NEPRA Appellate Board in Islamabad. The budget allocation for NEPRA Appellate Board for financial year 2023-24 was approximately Rs. 48 million.

29.5 Analysis:

The NEPRA Appellate Tribunal, created under the NEPRA Act, resolves disputes related to electricity generation and distribution. It operates in Islamabad, handling regulatory and contractual disputes. However, the tribunal's exclusive location limits its accessibility to other regions.

The tribunal handled a substantial number of cases, with 68 disposals in 2023. However, a backlog remains, with 651 cases pending. Improving case management and introducing digital solutions for case tracking could enhance its overall efficiency. Pendency decreased significantly from 651 cases in 2023 to 349 in 2024, reflecting a need for more streamlined operations. Addressing operational inefficiencies through technology adoption may reverse this trend. The tribunal's centralized location in Islamabad poses accessibility issues for those in other provinces. Establishing regional benches could improve service delivery and promote fairness in resolving power-related disputes. Increased funding, especially for technological upgrades, could improve case management and reduce pendency.

29.6 Recommendation:

The National Electric Power Regulatory Authority Appellate Tribunal's limited presence in Islamabad is indeed a challenge, especially with the rising number of fresh cases. To tackle this, establishing regional branches and allocating more staff would significantly improve accessibility and efficiency.

30 National Industrial Relations Commission Tribunal:**30.1 Introduction:**

The Industrial Relations Commission was established through amendments in the Industrial Relations Ordinance, 1969 in 1972 mainly with mandate to deal with issues of registration of Industry wise trade unions and national level trade unions and federations. Later on it was entrusted cases of unfair Labour practices in all establishments. The Commission was retained under Industrial Relations Ordinance, 2002, Industrial Relation Act, 2008. After 18 th constitutional amendment when the subject of Labour welfare was devolved to the provinces and new law in the name of Industrial Relations Act, 2012 was enacted for dealing with Labour issues in the ICT and trans-provincial establishments, the National Industrial Relations was established under section 53 of the Industrial Relations Act, 2012 with fresh mandate. Section 53 of IRA, 2012 provides that: The Federal Government shall constitute a National Industrial Relations Commission.

The following shall be the functions of the Commission, namely: -

- (a) to adjudicate and determine an industrial dispute in the Islamabad Capital Territory and trans-provincial to which a trade union or a federation of such trade unions is a party and which is not confined to matters of purely local nature and any other industrial dispute which is, in the opinion of the Government, of national importance and is referred to it by that Government;
- (b) to register trade unions and industry-wise trade unions of an establishment or group of establishments in the Islamabad Capital Territory and trans-provincial, and federations of such trade unions;
- (c) to determine the collective bargaining agents amongst trade unions and industry-wise trade unions in the Islamabad Capital Territory and trans-provincial and federations of such trade unions;
- (d) to try offences punishable under- (i) Section 67 other than sub-section (1) and (6) thereof; and (ii) any other section, in so far as they relate to employers or workers in relation to a trade union or an industry-wise trade union in the Islamabad Capital Territory and trans-provincial, and a federation of such trade unions, or officers of such union or federation;
- (e) to deal with cases of unfair Labour practices specified in sections 31 and 32 on the part of employers, workers, trade unions of either of them or persons acting on behalf of any of them, whether committed individually or collectively, in the manner laid down under section 33 or sub-section (9) section 33 or in such other way as may be prescribed, and to take, in such manner as may be prescribed by regulations under section 66, measures calculated to prevent an employer or workman from committing an unfair Labour practice;
- (f) to advise the Government, trade unions and industry-wise trade unions in the Islamabad Capital Territory and trans-provincial, and federations in respect to the education of workers in the essentials of trade unionism, including education in respect of their right and obligations, and to secure the provision of facilities required thereof, and to apportion the cost thereof between the Government, trade unions and

federations of such trade unions, and the employers, in such manner as may be considered equitable by the Commission, subject to the approval of the Government;

- (g) to take measures calculated to prevent an employer or workman from committing an unfair Labour practice in such manner as may be determined by regulations;
- (h) to deal with cases of individual grievance in the manners prescribed in section 33.
- (i) to exercise exclusive jurisdiction over the establishment or group of establishments situated in the Islamabad Capital Territory and trans- provincial; and
- (j) such other powers and functions as the Government may, by notification in the official Gazette, assign to it from time to time.

The Commission may, on the application of a party, or of its own motion,

- (a) initiate prosecution, trial or proceedings, or act, with regard to any matter relating to its functions;
- (b) withdraw from a Labour Court of Province any application, proceedings or appeal relating to unfair Labour practice, which fall within jurisdiction of the Commission: and
- (c) grant such relief as it may deem fit including interim injunction.

30.2 Statistics of Cases:

There is 1 National Industrial Relations Commission and its benches across the country. The institution, disposal and pendency of cases is tabulated in the following table.

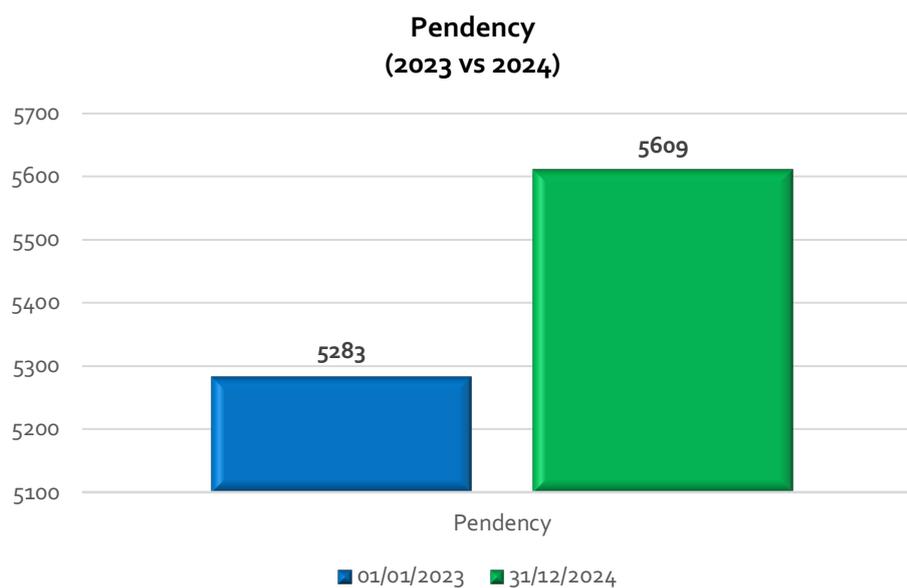
Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	NIRC Islamabad	5283	4963	4637	5609
Total		5283	4963	4637	5609

The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

30.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	1	5629	3667	4259	5037
2024	1	5283	4963	4637	5609

Graphical illustration showing comparison of Pendency during last two (2) years



30.4 Budget Allocation:

There is one NIRC Tribunal in Islamabad with benches across the Country. The budget allocation for financial year 2023-24 was approximately Rs. 9 million.

30.5 Analysis:

The National Industrial Relations Commission, created under the Industrial Relations Ordinance, 1969 in 1972, resolves issues of registration of Industry wise trade unions and national level trade unions and federations. Later on, it was entrusted cases of unfair Labour practices in all establishments. It operates in Islamabad with benches across country.

The tribunal handled a substantial number of cases, with 4259 disposals in 2023. However, a backlog remains, with 5037 cases pending. Improving case management and introducing digital solutions for case tracking could enhance its overall efficiency. Pendency increased from 5037 cases in 2023 to 5609 in 2024, reflecting a need for more streamlined operations. Addressing operational inefficiencies through technology adoption may reverse this trend. The budget allocation of Rs. 9 million may be insufficient to support the growing caseload. Increased funding, especially for technological upgrades, could improve case management and reduce pendency.

30.6 Recommendation:

The National Industrial Relations Commission is indeed facing a high case-load, which can be alleviated by redistributing cases to other regions and allocating more resources to high-demand areas.

31 Provincial Service Tribunals:

31.1 Introduction:

The Provincial Service Tribunals are established under the Provincial Service Tribunals Acts (IX of 1974) in each province to exercise exclusive jurisdiction in matters relating to the terms and conditions of service of the civil servants of respective province. The Tribunal shall consist of a Chairman or is qualified to be a Judge of the High Court, and three members who possesses prescribed qualification. The Chairman and members of the Tribunal shall be appointed by the Governor or Provincial Government.

Any provincial civil servant aggrieved by any final order, whether original or appellate, made by departmental authority in respect of any term and condition of his/her service may, within 30 days of the communication of such order to him, may file an appeal to the respective Tribunal having jurisdiction in the matter.

There are 4 Provincial Service Tribunals one in each province.

31.2 Statistics of Cases:

There is 4 Provincial Service Tribunal. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Tribunals		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Punjab Service Tribunal, Lahore	4334	5299	4208	6095
2	Sindh Service Tribunal, Karachi	1229	752	723	1333
3	K.P Service Tribunal, Peshawar	3353	4052	5274	2291
4	Balochistan Service Tribunal, Quetta	527	947	794	680
Total		9443	11050	10999	10399
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Provincial Service Tribunal, Lahore has been reported as having the highest institution and Khyber Pakhtunkhwa Service Tribunal as having the highest disposal among all the other Provincial Service Tribunal across country. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

31.3 Working Strength of Labour Appellate Tribunal:

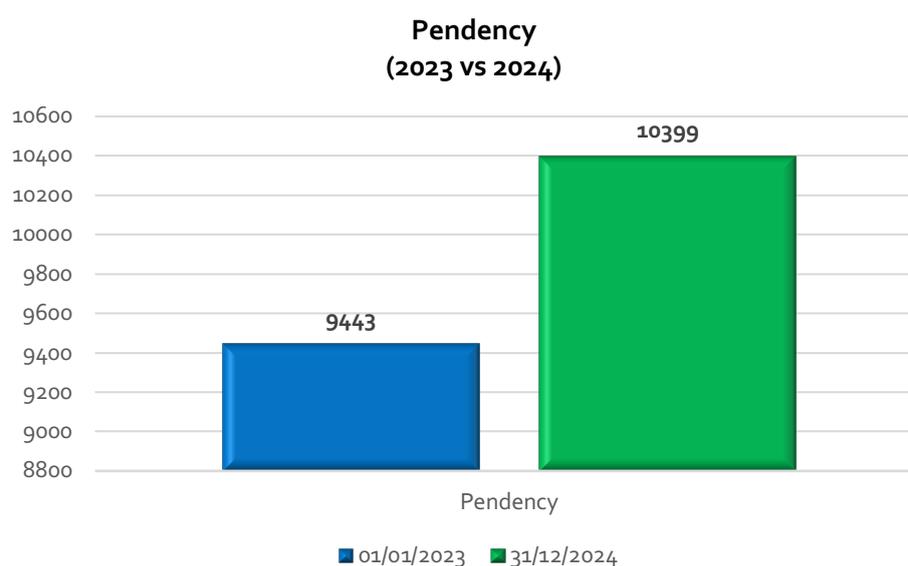
The number of Courts and Vacant position in Labour Appellate Tribunal are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Total
Number of Tribunals	1	1	1	1	4
Number of Vacant Tribunals	1	0	0	0	1

31.4 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Tribunals	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	4	12472	11568	13755	10976
2024	4	9443	11050	10999	10399

Graphical illustration showing comparison of Pendency during last two (2) years



31.5 Budget Allocation:

The budget allocation for 4 Provincial Service Tribunals across the Country for financial year 2023-24 was approximately Rs. 564 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	115
Sindh	159
Khyber Pakhtunkhwa	163
Balochistan	127
Total	564

31.6 Analysis:

There are four Provincial Service Tribunals operating in Punjab, Sindh, Khyber Pakhtunkhwa, and Balochistan. Despite their importance in resolving service disputes, the tribunals are constrained by vacant positions in Punjab with highest pendency, leading to operational delays.

The tribunals handled 10,976 cases in 2023. While disposal rates improved compared to 2024, the tribunals still face challenges due to high institutional rates. Streamlining case management processes and addressing staffing issues could improve overall efficiency.

The tribunals reduced pending cases from 10,976 in 2023 to 10,399 in 2024, reflecting a commendable improvement. However, further gains will require sustained efforts to address backlog and improve procedural timelines.

Punjab and Khyber Pakhtunkhwa face a higher burden of cases, while Balochistan experiences fewer disputes. Reallocating resources to high-demand regions will help ensure equitable service across provinces.

The budget allocation of Rs. 564 million provides basic operational support but may require revision to match increasing caseloads, particularly in Punjab. An evaluation of budget needs based on caseload distribution will ensure optimal use of resources.

31.7 Recommendation:

The provincial service tribunals' high caseload necessitates increasing the number of benches and investing in technology to streamline case management.

32 Special Court (Central):**32.1 Introduction:**

The Courts of Special Judge Anti-Corruption (Central) have been established under the Criminal Law Amendment Act, 1958 (XL of 1958) to provide speedy trial and effective punishments of offences. Under section 3 of the Act, the Federal Government shall appoint Special Judges to try and punish specified offences, a person shall be appointed a Special Judge who is, or qualified to be a Judge of a High Court or has exercised powers for three years under the Code of Criminal Procedure, 1898 as Sessions Judge or an Additional Sessions Judge.

32.2 Statistics of Cases:

There 15 Special Court (Central). The institution, disposal and pendency of cases is tabulated in the following table.

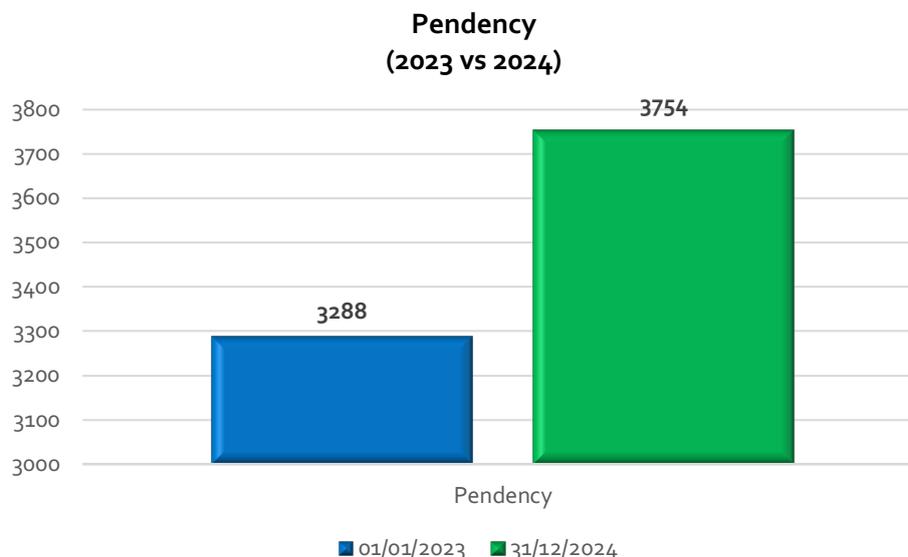
Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Special Court (Central)-I, Islamabad	200	96	210	86
2	Special Court (Central)-II, Islamabad	5	166	24	147
3	Special Court (Central)-I, Lahore	583	2414	1800	789
4	Special Court (Central)-II, Lahore	241	201	257	353
5	Special Court (Central)-III, Lahore	238	481	265	454
6	Special Court (Central), Multan	293	939	931	301
7	Special Court (Central), Faisalabad	208	380	379	209
8	Special Court (Central), Gujranwala	176	1143	1188	131
9	Special Court (Central), Gujranwala II	129	282	237	174
10	Special Court (Central), Rawalpindi	174	198	226	146
11	Special Court (Central)-I, Karachi	130	34	50	118
12	Special Court (Central)-II, Karachi	41	109	142	30
13	Special Court (Central), Hyderabad	96	115	24	193
14	Special Court (Central), Peshawar	668	152	50	514
15	Special Court (Central), Quetta	106	3	0	109
Total		3288	6713	5783	3754
<i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i>					

Special Court (Central) – I, Lahore has been reported as having the highest institution and disposal among all Special Court (Central) across country. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

32.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	14	3100	5736	5411	3283
2024	14	3288	6713	5783	3754

Graphical illustration showing comparison of Pendency during last two (2) years

**32.4 Budget Allocation:**

The budget allocation for 15 Special Courts (Central) for financial year 2023-24 was approximately Rs. 285 million. Where no separate budget for Special Court (Central) Balochistan. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	171
Sindh	49
Khyber Pakhtunkhwa	16
Islamabad	49
Total	285

32.5 Analysis:

The Special Courts (Central) operate under the Criminal Law Amendment Act, 1958, dealing with corruption and white-collar crimes. The courts are distributed across Pakistan, ensuring access to justice in major regions.

The courts handled a substantial number of cases in 2023, but with a total pending case count of 3,283, delays in case processing remain a concern. Efficient case prioritization and management systems could help mitigate the growing backlog.

Pendency increased slightly from 3,283 cases in 2023 to 3,754 in 2024, reflecting challenges in case disposal despite improved institutional efforts. Continuous performance evaluation and resource allocation can help improve future outcomes.

Performance varies by region, with courts in Punjab facing a higher caseload compared to those in Sindh and Khyber Pakhtunkhwa. Balancing caseload distribution across regions could alleviate strain on courts in heavily burdened areas.

The budget allocation for these courts, at Rs. 285 million, was distributed across provinces, but additional financial support may be required to reduce the pending case load. Reviewing the budget allocation based on the actual caseload will ensure efficient use of resources.

32.6 Recommendation:

Introducing a case tracking system to prioritize high-stakes cases can optimize court management for the Special Courts (Central), addressing the increasing backlog challenge.

33 Special Court (Control of Narcotic Substances):**33.1 Introduction:**

The Special Courts (Control of Narcotic Substances) are established under the Control of Narcotic Substances Act, 1997 (XX of 1997) to control the production, processing and trafficking of the narcotic drugs and psychotropic substances, etc. Under the said Act the Federal Government or upon direction of Federal Government, the Provincial Government shall establish Special Courts and appoint a Judge to exercise jurisdiction under this Act person shall be appointed a Judge of a Special Court, who is been a Sessions Judge or Additional Sessions Judge and Special Judge is appointed from Judicial Magistrates of the 1st Class, with consultation of the Chief Justice of respective the High Court, respectively. Further, the Federal Government or the Provincial Government may in consultation with the Chief Justice of the concerned High Court, confer powers of a Special Court on any Sessions Judge or Additional Sessions Judge or Judicial Magistrate.

Appeal against the judgment of these Courts can be filed under section 48 of the Control of Narcotic Substances Act, 1997 before the Division Bench of the High Court concerned.

Presently, there are seven Special Courts functional (Control of Narcotic Substances) two at Karachi, one each at Lahore, Rawalpindi, Islamabad, Peshawar and Quetta headed by a Presiding Officer (District & Sessions Judge). Beside these Special Courts (Control of Narcotic Substances), powers have also been conferred on most of the District and Sessions Judges under the said Act to try narcotic cases.

33.2 Statistics of Cases:

There are 14 Special Court (Control of Narcotic Substances). The institution, disposal and pendency of cases is tabulated in the following table.

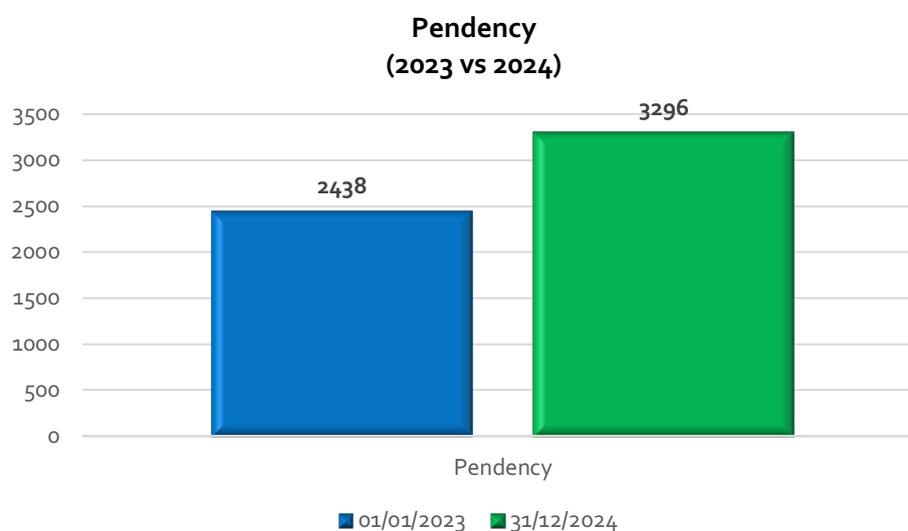
	Name of Courts	Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Special Court (CNS), Islamabad	257	236	101	392
2	Special Court (CNS), Lahore	124	228	94	258
3	Special Court (CNS), Rawalpindi	196	276	61	411
4	Special Court (CNS), Mianwali	9	17	5	21
5	Special Court (CNS), Sialkot	9	71	13	67
6	Special Court (CNS), Faisalabad	94	81	41	134
7	Special Court (CNS), Multan	50	258	185	123
8	Special Court (CNS)-I, Karachi	333	145	120	381
9	Special Court (CNS)-II, Karachi	300	76	19	339
10	Special Court (CNS)-III, Karachi	0	10	10	9
11	Special Court (CNS)-I, Peshawar	923	597	606	386

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
12	Special Court (CNS)-II, Peshawar	0	469	161	296
13	Special Court (CNS)-III, Peshawar	0	210	225	279
14	Special Court (CNS), Quetta	143	197	140	200
Total		2438	2871	1781	3296

33.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	11	1626	2046	1530	2455
2024	14	2438	2871	1781	3296

Graphical illustration showing comparison of Pendency during last two (2) years



33.4 Budget Allocation:

The budget allocation for 14 Special Courts (CNS) across the Country for financial year 2023-24 was approximately Rs. 146 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	43
Sindh	55
Khyber Pakhtunkhwa	17
Balochistan	13
Islamabad	18
Total	146

33.5 Analysis:

The Special Courts (Control of Narcotic Substances) are governed by the Control of Narcotic Substances Act, 1997. There are 14 courts spread across Punjab, Sindh, Khyber Pakhtunkhwa, Balochistan, and Islamabad, each headed by a presiding judge.

In 2023, the courts handled a total of 2,455 cases. Despite a commendable disposal of 1,530 cases, the courts faced an increase in new cases, which pushed overall pendency upward. Implementing better case management strategies, such as the introduction of digital tools, may improve disposal rates.

The total pending cases increased from 2455 in 2023 to 3296 in 2024, reflecting challenges in keeping up with newly instituted cases. Addressing resource shortages and improving procedural efficiency will be critical in reversing this trend. Courts in Khyber Pakhtunkhwa and Sindh experience the highest caseloads, while Punjab has a more manageable burden. Redistributing cases or allocating additional resources in high-demand regions will help balance the workload.

The allocated budget of Rs. 146 million provides basic operational support, but more funds are required to cope with the increasing case burden. A review of budget allocations to match regional demand will ensure more effective resource utilization.

33.6 Recommendation:

The Special Court (Control of Narcotics Substance) faces challenges due to a high number of case institution, leading to increased backlog. Re-balancing case distribution across regions and hiring additional staff can improve case disposal.

34 Special Court (Customs, Taxation and Anti-Smuggling):**34.1 Introduction:**

The Customs Act, 1969 (IV of 1969) was enforced to redress the issues regarding levy and collection of customs duty, fee and service charges etc. Under section 185 of the Act, the Federal Government may appoint Special Judges (Customs, Taxation and Anti-smuggling), who shall be or has been a Sessions Judge.

Presently, four Special Courts of Customs, Taxation and Anti-Smuggling are functioning under the Customs Act, 1969 (IV of 1969) at Sindh, Punjab and KPK each presided over by a Special Judge.

34.2 Statistics of Cases:

There 4 Special Court (Customs, Taxation and Anti – Smuggling). The institution, disposal and pendency of cases is tabulated in the following table.

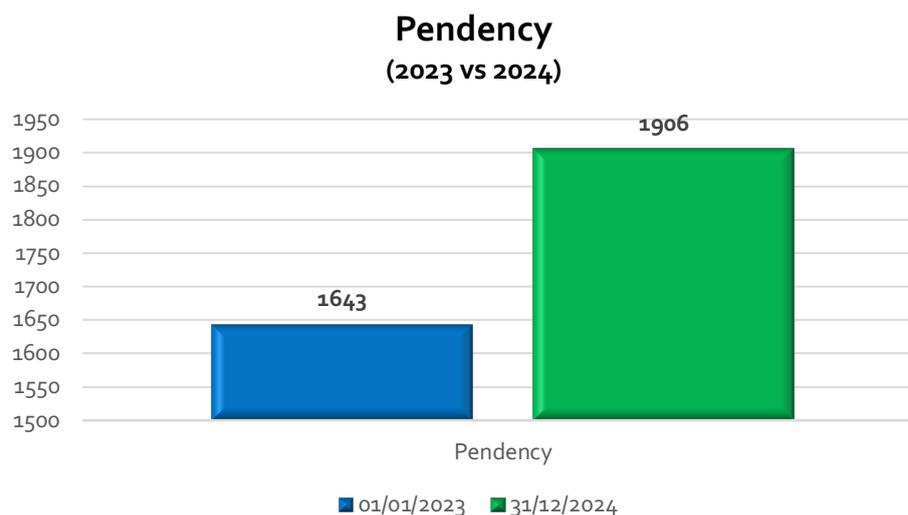
Name of Courts		Previous Pendency (Jan' 24)	Institution during year	Disposal during year	Pendency (Dec' 24)
1	Special Court (CT&AS), Rawalpindi	14	65	27	52
2	Special Court (CT&AS), Lahore	463	287	216	534
3	Special Court (CT&AS)-I, Karachi	1057	324	99	798
4	Special Court (CT&AS)-II, Karachi	0	17	25	360
5	Special Court (CT&AS), Peshawar	109	115	92	132
6	Special Court (CT&AS), Quetta	0	30	0	30
Total		1643	838	459	1906

Special Court (Customs, Taxation and Anti – Smuggling)-I Karachi, has been reported as having the highest institution among all Special Courts (Customs, Taxation and Anti – Smuggling) while Special Court (Customs, Taxation and Anti – Smuggling), Lahore, has achieved the highest disposal rate. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

34.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	4	1442	568	367	1643
2024	6	1643	838	459	1906

Graphical illustration showing comparison of Pendency during last two (2) years



34.4 Budget Allocation:

The budget allocation for 6 Special Courts (CT&AS) across the Country for financial year 2023-24 was approximately Rs. 86 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	38
Sindh	23
Khyber Pakhtunkhwa	17
Balochistan	8
Total	86

34.5 Analysis:

The Special Courts (Customs, Taxation, and Anti-Smuggling) operate under the Customs Act, 1969. There are four courts in Punjab, Sindh, and Khyber Pakhtunkhwa. However, the limited number of courts has led to delays, particularly in Sindh and Karachi.

In 2023, the courts faced a backlog of 1,643 cases, with only 367 disposals during the year. The high influx of new cases has outpaced the courts' ability to resolve them, necessitating improvements in case management systems.

While there was an increase in pending cases, from 1,643 in 2023 to 1,906 in 2024, some regions performed better than others. Addressing staffing issues and refining case management tools may improve the disposal rate.

Karachi holds the highest number of pending cases, while Punjab experiences a more balanced caseload. Additional resources and targeted strategies in regions like Karachi will help alleviate backlogs.

The allocated budget of Rs. 86 million may be insufficient to address rising case volumes, especially in Sindh and Punjab. A revised financial plan focusing on high-demand areas will ensure better management of cases.

34.6 Analysis:

The Special Court (Customs, Taxation and Anti-Smuggling) in Sindh faces challenges due to high case-loads, leading to backlogs. Expanding court coverage to high-demand areas and introducing technological solutions can enhance efficiency.

35 Special Court (Offences in Banks):**35.1 Introduction:**

The Special Courts (Offences in Banks) are established under the Offences in Respect of Banks (Special Courts) Ordinance, 1984 (IX of 1984) for speedy trial of certain offences committed in respect of banks. Under section 3 of the Ordinance, the Federal Government may establish Special Courts to try offences and appoint a Judge of such Court to exercise jurisdiction under this Ordinance.

A Judge of a Special Court (Offences in Banks) shall be appointed Government after consultation with the Chief Justices of the High Courts of the Province. A person shall be appointed as a Judge of Special Court who has been a Judge of High Court or is or has been a Sessions Judge.

35.2 Statistics of Cases:

There are 6 Special Court (Offences in Banks) across the country. The institution, disposal and pendency of cases is tabulated in the following table.

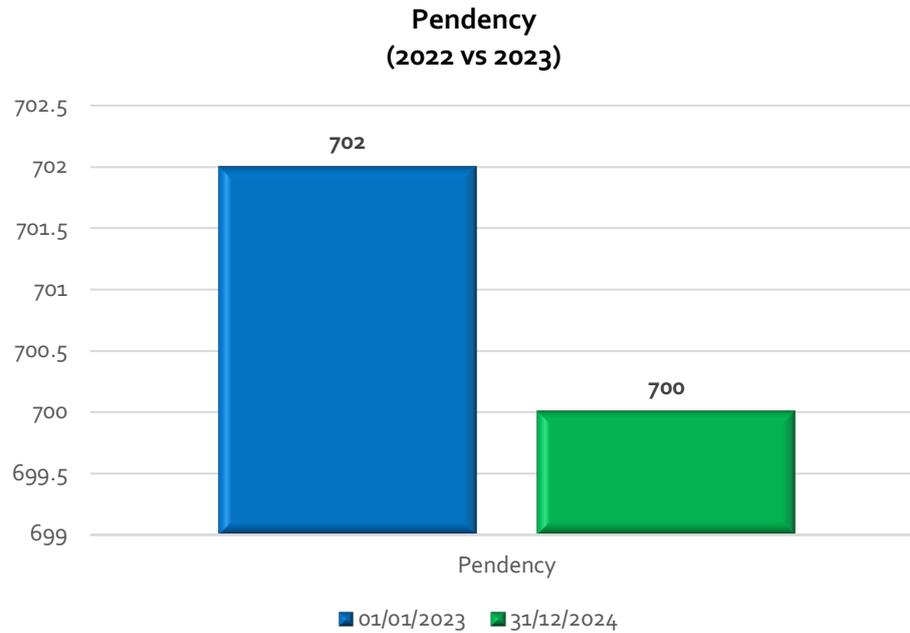
Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Spl. Court (Offences in Banks), Islamabad	18	9	8	19
2	Spl. Court (Offences in Banks)-I, Lahore	181	85	76	190
3	Spl. Court (Offences in Banks)-II, Lahore	175	48	91	134
4	Spl. Court (Offences in Banks), Multan	67	64	72	59
5	Spl. Court (Offences in Banks), Karachi	238	60	24	274
6	Spl. Court (Offences in Banks), Peshawar	23	44	47	20
7	Spl. Court (Offences in Banks), Quetta	0	5	0	4
Total		702	315	318	700

Special Court (Offences in Banks)-I, Lahore has been reported as having the highest institution among all Special Court (Offences in Banks). The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

35.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	6	611	418	327	702
2023	7	702	315	318	700

Graphical illustration showing comparison of Pendency during last two (2) years



35.4 Budget Allocation:

The budget allocation for 7 Special Courts (Offences in Banks) across the Country for financial year 2023-24 was approximately Rs. 114 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2023-24) (Millions)
Punjab	63
Sindh	25
Khyber Pakhtunkhwa	12
Islamabad	14
Total	114

35.5 Analysis:

Special Courts (Offences in Banks) are established under the Offences in Respect of Banks (Special Courts) Ordinance, 1984. There are six courts across Punjab, Sindh, Khyber Pakhtunkhwa, and Islamabad. However, vacant presiding officer positions, especially in Sindh, have slowed down proceedings.

These courts managed 418 new cases in 2023, with 327 cases resolved. However, the total pendency remains high at 702 cases. Implementing technology-based case tracking could improve case flow and reduce delays.

Although pendency decreased from 702 in 2023 to 700 in 2023, the courts showed steady progress in case resolution, but the institution and disposal remain same

Courts in Sindh and Punjab face higher caseloads, with Sindh handling over 274 cases. Balancing case distribution across regions or opening new courts will help reduce the strain on overburdened regions.

The allocated budget of Rs. 114 million is adequate for current operations, but additional resources may be required to address regional disparities. A financial review could provide the necessary adjustments to improve case management in high-demand areas.

35.6 Recommendation:

The Special Courts (Offences in Banks) in Sindh face challenges due to high case-loads, limiting overall efficiency. Improving case management can help reduce pendency.

36. Special Court of Public Property (Removal of Encroachment):**36.1 Introduction:**

The Special Court is established under section 25 of the Sindh Public Property (Removal of encroachment) Act, 2010 (XVIII of 2010) to provide for speedy trial of offences committed under this Act. The Government may establish, a Special Court in each district and special court for each group of six towns of the City District. The Special Court shall consist of a Sessions Judge appointed by Government after consultation with the Chief Justice of the High Court. An appeal against the order passed by a Special Court shall lie to the High Court of Sindh.

36.2 Statistics of Cases:

There are 3 Special Courts of Public Property in Sindh. The institution, disposal and pendency of cases is tabulated in the following table.

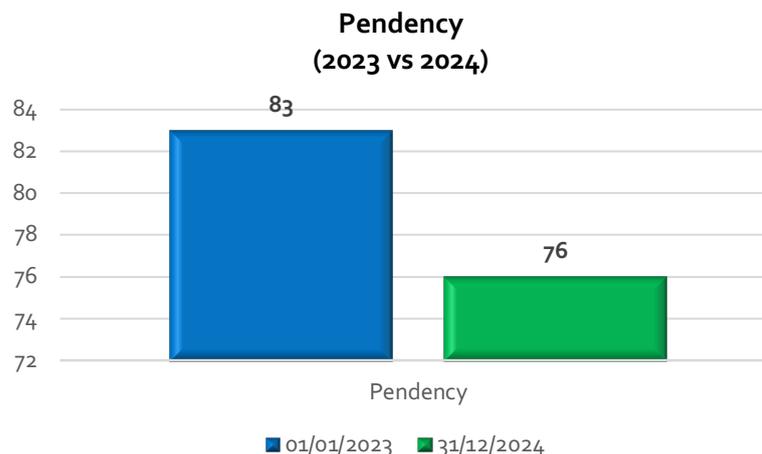
Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Spl Court of Public Property, Karachi	82	16	28	74
2	Spl Court of Public Property, Hyderabad	0	0	0	0
3	Spl Court of Public Property, Sukkur	1	1	1	2
Total		83	17	29	76

Note: The difference in balance is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

36.3 Institution, Disposal and Pendency of cases during the years 2023 and 2024.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2023	3	106	19	44	83
2024	3	83	17	29	76

Graphical illustration showing comparison of Pendency during last two (2) years



36.4 Budget Allocation:

The budget allocated for financial year 2023-24 was approximately Rs. 90 million.

36.5 Analysis:

These courts were established under the Sindh Public Property (Removal of Encroachment) Act, 2010, with three courts functioning in Karachi, Hyderabad, and Sukkur. While operational, the limited number of courts and vacant positions reduce their effectiveness in managing encroachment cases.

In 2023, these courts managed 19 new cases and resolved 44, reducing the total pending cases to 83. Despite progress, the remaining backlog suggests that further improvements in case handling are necessary.

The courts reduced the number of pending cases from 83 in 2023 to 76 in 2024, showing a positive trend in disposal rates. Continuing this progress will require addressing delays due to procedural inefficiencies.

The majority of cases are concentrated in Karachi, which handles more encroachment cases compared to Hyderabad and Sukkur. Establishing additional courts or redistributing cases could alleviate the pressure on Karachi.

The allocated budget of Rs. 90 million is modest but supports basic operational needs. A slight increase in funding, particularly for Karachi, could help address the growing demand for services.

36.6 Recommendation:

Expanding the Special Court of Public Property (Removal of Encroachment) beyond Sindh and allocating more resources to high-demand areas like Karachi can enhance efficiency.

37. Special Court (Official Secret Act):**37.1 Introduction:**

Special Court (Official Secrets Act) in Islamabad, is a judicial forum established to try cases related to offenses under the Official Secrets Act, 1923. This court deals with matters involving espionage, unauthorized disclosure of state secrets, and other offenses threatening national security.

Jurisdiction:

- Hear cases related to violations of the Official Secrets Act.
- Often handles high-profile cases involving military, intelligence, or sensitive government information.
- Legal Basis:
- Governed by the Official Secrets Act, 1923.

Procedures:

- Trials may be conducted in-camera (closed-door) to protect sensitive information.
- Stringent bail conditions, with prolonged detentions common.
- Cases involving journalists, whistleblowers, or individuals accused of leaking state secrets.

37.2 Statistics of Cases:

There is Special Court (Official Secret Act) across the country. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`24)	Institution during year	Disposal during year	Pendency (Dec`24)
1	Special Court (Official Secret Act)	6	0	4	2
Total		6	0	4	2

Note: The difference in balance is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.

Key Conclusions and Recommendations for the Special Courts & Tribunals

Introduction

This chapter summarizes the findings and recommendations based on the performance analysis of the 37 Administrative Tribunals and Special Courts across Pakistan. The evaluation focuses on identifying common trends, strengths, weaknesses, and actionable strategies to improve the judicial process. The recommendations aim to streamline court operations, reduce backlogs, and enhance the overall efficiency of case disposal. This chapter also provides court-specific insights for targeted improvements, ensuring justice delivery is accessible, transparent, and prompt.

General Trends

A review of the data across the 37 special courts & tribunals highlights the following key trends:

- a) **High Pendency and Caseload:** Almost all courts are facing significant challenges in keeping up with new case institutions, leading to an increase in pending cases year-on-year. This is evident in courts such as the Special Court (Central) and the Banking Courts, where the influx of cases outpaces the disposal rates.
- b) **Vacancies and Staffing Issues:** Several courts, including the Accountability Courts and Anti-Terrorism Courts, have unfilled judicial positions, which is a critical factor in delayed case resolutions. The lack of full staffing hinders operational capacity across regions.
- c) **Geographical Disparities:** Courts located in major cities like Karachi and Lahore tend to have a higher volume of cases, resulting in regional variations in case disposal rates. Courts in smaller provinces or regions are often better equipped to manage caseloads but may lack resources or specialized judges.
- d) **Budget Constraints:** Many courts operate on modest budgets that limit their ability to implement technological upgrades or expand human resources. Courts such as the Livestock Tribunal and Public Property Removal of Encroachment Court face operational challenges due to insufficient financial resources.

Strengths, Weaknesses, and Key Issues

Strengths

- a) **Specialized Jurisdiction and Expertise:** Courts like the Intellectual Property Tribunal and Medical Tribunal are staffed with specialists, allowing for more informed judgments in complex areas of law. This specialization enhances the quality of justice in niche sectors.
- b) **Positive Year-on-Year Performance:** Several courts, such as the Environmental Protection Tribunal and Drug Courts, show year-on-year improvement in case disposal, despite high institution rates. This demonstrates the potential for courts to maintain operational efficiency with proper management.

- c) **Judicial Independence and Transparency:** The institutional structure of most courts ensures judicial independence, contributing to transparency in decision-making. Courts like the Anti-Corruption Courts and Accountability Courts ensure independent oversight of corruption-related cases.

Weaknesses

- a) **Persistent Backlog and Slow Case Disposal:** Despite improvements in certain courts, a majority face persistent backlogs due to slow disposal rates. The Banking Courts and Customs Courts have particularly struggled with increasing pendency, affecting access to timely justice.
- b) **Underutilization of Technology:** Most courts lack robust digital systems for case management, which limits their ability to streamline processes and track case progress efficiently. The courts that do utilize technology, such as the NEPRA Appellate Tribunal, still show room for improvement.
- c) **Inadequate Staffing:** Many courts, including the Anti-Terrorism Courts and Accountability Courts, face delays due to unfilled positions. This shortage severely affects case resolution speed and overall court efficiency.

Key Issues Identified

- a) **Inconsistent Resource Allocation:** Courts in larger regions, such as Karachi, are often overwhelmed, while smaller courts may be underutilized. This uneven distribution of resources exacerbates backlogs in high-demand areas.
- b) **Limited Geographical Reach:** Courts such as the Medical Tribunal, Competition Appellate Tribunal and Anti-Dumping Appellate Tribunal operating only in Islamabad, limit access to justice for citizens in other provinces. The lack of regional branches hampers efficiency and timely legal redress.
- c) **Budgetary Constraints:** Financial limitations prevent courts from implementing necessary improvements, including technological upgrades, staff training, and infrastructure expansion. This issue affects many courts, from the Livestock Tribunal to the Special Courts.

General Recommendations for Improvement

To improve the performance and operational efficiency of all 37 courts, the following recommendations are suggested:

- a) **Fill Judicial Vacancies Promptly:** Courts must prioritize filling vacant positions to ensure that they are operating at full capacity. This would significantly reduce delays in case disposal and improve the overall efficiency of court operations.
- b) **Introduce Digital Case Management Systems:** Implementing robust digital systems across all courts would help in tracking case progress, prioritizing urgent matters, and managing workload distribution more effectively. Courts with limited resources should be given priority for such upgrades.
- c) **Standardize Resource Allocation:** A review of the resource allocation system is necessary to ensure that courts in high-demand areas receive the necessary support. Redistributing caseloads or providing

additional human and financial resources to overburdened courts would balance the judicial process across regions.

- d) **Expand Court Jurisdiction:** Courts such as the Medical Tribunal, Competition Appellate Tribunal and Anti-Dumping Appellate Tribunal should consider expanding their jurisdiction to other provinces. This would ensure more equitable access to justice and reduce the strain on the existing courts.
- e) **Increase Budget Allocations:** Many courts would benefit from increased financial support to expand infrastructure, hire additional staff, and invest in technological upgrades. Courts that deal with highly specialized cases, such as the Medical Tribunal, need larger budgets to operate effectively.

APPENDICES

Number of Administrative Tribunals and Special Courts in Islamabad and Provinces.
Federal Jurisdiction Courts

Name of Court	ICT	Punjab	Sindh	KP	Balochistan	Total
Accountability Courts	3	9	9	4	1	26
Anti-Dumping Appellate Tribunal	1	-	-	-	-	1
Anti-Terrorism Court	2					2
Appellate Tribunal Inland Revenue	1	1	1	1	-	4
Appellate Tribunal Sales Tax Service	-	-	-	1	-	1
Banking Courts	2	23	11	3	2	41
Commercial Courts	-	1	1	-	-	2
Competition Appellate Tribunal	1	-	-	-	-	1
Custom Appellate Tribunals	2	2	3	-	-	7
Drug Court	1	-	-	1	1	3
Environmental Protection Tribunal	1	-	-	-	-	1
Federal Service Tribunal	1	-	-	-	-	1
Foreign Exchange Regulation Appellate Board	-	1	1	-	-	2
Insurance Appellate Tribunal	-	2	1	-	-	3
Intellectual Property Tribunal	1	2	1	1	-	5
Medical Tribunal	1	-	-	-	-	1
National Electric Power Regulatory Authority Appellate Tribunal	1	-	-	-	-	1
National Industrial Relations Commission	1	-	-	-	-	1
Prevention of Electronic Crime Investigation Agency Tribunal	1	-	-	-	-	1
Special Court (Central)	2	8	3	1	1	15
Special Court (Control of Narcotics Substances)	1	6	3	3	1	14
Special Court (Customs, Taxation and Anti-Smuggling)	-	2	2	1	1	6
Special Court (Offences in Banks)	1	3	1	1	1	7
Special Court (Official Secret Act)	1	-	-	-	-	1
Total	25	60	37	17	8	147

Provincial Jurisdiction Courts

Name of Court	Punjab	Sindh	KP	Balochistan	Total
Anti-Corruption Courts	10	4	2	1	17
Appellate Tribunal Local Council Sindh	-	1		-	1
Anti-Terrorism Courts	11	32	13	9	65
Anti-Encroachment Tribunals	-	5	-	-	5
Child Protection Court	1	-	-	-	1
Consumer Courts	17	-	17	-	34
Appellate Tribunal Sindh Revenue Authority	-	1	-	-	1
Drug Courts	6	1	-	-	7
Environmental Protection Tribunal	1	1	1	1	4
Labour Appellate Tribunals	2	1	1	1	5
Labour Courts	11	8	5	5	29
Special Court (Removal of Encroachment)	-	3	-	-	3
Lahore Development Authority Tribunal	1	-	-	-	1
Punjab Revenue Authority Board	1	-	-	-	1
Punjab Live Stock Tribunal	1	-	-	-	1
Service Tribunals	1	1	1	1	4
Gas Utility Court	-	1	-	-	1
Total	63	59	40	18	180

Vacant Positions in Courts under administrative control of Federal Government

Province	No. of Courts	Presiding Officers (Vacant Positions)	Members (Vacant Positions)	Officers & Staff (Vacant Positions)	Total
Punjab	61	6	6	153	165
Sindh	38	5	16	116	137
Khyber Pakhtunkhwa	18	1	0	59	60
Balochistan	9	0	0	4	4
Islamabad	24	4	9	140	153
Total	150	16	31	472	519

Vacant Positions in Courts under administrative control of Provincial Government

Province	No. of Courts	Presiding Officers (Vacant Positions)	Members (Vacant Positions)	Officers & Staff (Vacant Positions)	Total
Punjab	63	5	9	201	215
Sindh	58	8	3	428	439
Khyber Pakhtunkhwa	40	2	1	118	121
Balochistan	19	14	0	76	90
Total	180	29	13	823	865
Grand Total	330	45	44	1295	1384

**Name of Administrative Tribunals and Special Courts where positions of
Presiding Officers/ Members are Vacant
under the administrative control of Federal Government**

Province	Name of Administrative Tribunals / Special Courts
Punjab	<p><u>Presiding Officer/Chairman</u> 1. Accountability Court I, Lahore 2. Accountability Court II, Lahore 3. Accountability Court III, Lahore 4. Accountability Court IV, Lahore 5. Accountability Court VI, Lahore 6. Accountability Court I, Multan</p> <p><u>Members</u> 1) 2 Posts in Appellate Tribunal Inland Revenue, Lahore 2) 2 Posts in Customs Appellate Tribunal - I, Lahore 3) 1 Post in Customs Appellate Tribunal - II, Lahore 4) 1 Post in Special Court Commercial, Lahore</p>
Sindh	<p><u>Presiding Officer/Chairman</u> 1. Accountability Court I, Karachi 2. Accountability Court II, Hyderabad 3. Insurance Appellate Tribunals, Karachi 4. Commercial Court, Karachi 5. Gas Utility Court, Karachi</p> <p><u>Members</u> 1) 3 Post in Customs Appellate Tribunal Bench I to III, Karachi 2) 1 Post in Insurance Appellate Tribunal, Karachi 3) 10 Posts in Appellate Tribunal and Inland Revenue</p>
Khyber Pakhtunkhwa	<p><u>Presiding Officer/Chairman</u> 1. Accountability Court III, Peshawar</p>
Balochistan	-
Islamabad	<p><u>Presiding Officer/Chairman</u> 1. Custom Appellate Tribunal I, Islamabad 2. Competition Appellate Tribunal 3. Anti-Dumping Appellate Tribunal</p> <p><u>Members</u> 1) 2 Posts in Anti-Dumping Appellate Tribunal 2) 1 Post in NIRC 3) 1 Post in Appellate Tribunal NEPRA 4) 3 Posts in Medical Tribunal Islamabad</p>

**Name of Administrative Tribunals and Special Courts where positions of
Presiding Officers/ Members are Vacant
under the administrative control of Provincial Government**

Province	Name of Administrative Tribunals / Special Courts
Punjab	<p><u>Presiding Officer/Chairman</u> 1. Consumer Court, Rahim Yar Khan 2. Appellate Tribunal, Multan 3. Appellate Tribunal Punjab Revenue Authority 4. Provincial Service Tribunal, Punjab</p> <p><u>Members</u> 1) 2 Posts in Drug Court, Bahawalpur 2) 2 Posts in Drug Court, Faisalabad 3) 1 Post Punjab Environmental Protection Tribunal 4) 3 Post Punjab Service Tribunal, Lahore 5) 1 Post Labour Appellate Tribunal, Multan</p>
Sindh	<p><u>Presiding Officer/Chairman</u> 1. Anti-Terrorism Court X, Karachi 2. Anti-Terrorism Court XIV, Karachi 3. Anti-Terrorism Court, Larkana 4. Anti-Terrorism Court, Shikarpur 5. Removal of Encroachment, Hyderabad 6. Anti-Encroachment, Karachi 7. Anti-Encroachment, Larkana 8. Appellate Tribunal Local Council Sindh</p> <p><u>Member</u> 1. Environmental Protection Tribunal, Karachi 2. Appellate Tribunal Sindh Board of Revenue, Karachi 3. Drug Court, Karachi</p>
Khyber Pakhtunkhwa	<p><u>Presiding Officer/Chairman</u> 1. Consumer Court, Lakki Marwat 2. Consumer Court Tank</p> <p><u>Member</u> 1. Environmental Protection Tribunal</p>
Balochistan	<p><u>Presiding Officer/Chairman</u> 1. Anti-Corruption Balochistan, Quetta 2. Labour Court, Sibi 3. Labour Court, Hub 4. Labour Court, Gawadar 5. Labour Court, Loralai 6. Anti-Terrorism Court - II, Quetta 7. Anti-Terrorism Court, Sibi 8. Anti-Terrorism Court, Dera Allah Yar 9. Anti-Terrorism Court, Khuzdar 10. Anti-Terrorism Court, Turbat 11. Anti-Terrorism Court, Nushki 12. Anti-Terrorism Court, Loralai 13. Anti-Terrorism Court, Pishin 14. Drug Court, Quetta</p>

Province-wise institution, disposal and balance of cases in the Administrative Tribunals and Special Courts under the administrative control of Federal Government

(Punjab)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2024	Institution	Disposal	Balance on 31.12.2024
1	Accountability Courts	9	212	10	46	101
2	Appellate Tribunal Inland Revenue	1	30611	16736	17507	29824
3	Banking Courts	23	17945	11994	15028	16810
4	Commercial Court	1	17	0	0	17
5	Custom Appellate Tribunals	2	2277	845	1458	1705
6	Foreign Exchange Regulation Appellate Board	1	40	32	54	18
7	Intellectual Property Tribunal	2	1810	627	871	1572
8	Insurance Appellate Tribunal	2	288	433	536	206
9	Special Courts (Central)	8	2042	6038	5283	2557
10	Special Courts (Custom, Taxation & Anti - Smuggling)	2	477	352	243	586
11	Special Courts (Control of Narcotics Substances)	6	482	931	399	1014
12	Special Courts (Offences in Banks)	3	423	197	239	383
Total		60	56624	38195	41664	54793

(Sindh)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2024	Institution	Disposal	Balance on 31.12.2024
1	Accountability Courts	9	142	5	193	54
2	Appellate Tribunal Inland Revenue	1	13168	9441	7870	14734
3	Banking Courts	11	10436	4496	4101	10930
4	Commercial Court	1	6	0	0	6
5	Custom Appellate Tribunals	3	1464	3502	3827	1364
6	Foreign Exchange Regulation Appellate Board	1	36	43	8	71
7	Intellectual Property Tribunal	1	138	155	197	126
8	Insurance Appellate Tribunal	1	158	113	7	264
9	Special Court (Central)	3	267	258	216	341
10	Special Court (Custom, Taxation & Anti - Smuggling)	2	1057	341	124	1158
11	Special Court (Control of Narcotics Substances)	3	633	231	149	729
12	Special Court (Offences in Banks)	1	238	60	24	274
13	Gas Utility Court	1	0	697	155	542
Total		38	27743	19342	16871	30593

(Khyber Pakhtunkhwa)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2024	Institution	Disposal	Balance on 31.12.2024
1	Accountability Courts	4	76	49	36	32
2	Appellate Tribunal Inland Revenue	1	1743	1246	1158	1720
3	Appellate Tribunal Sales Tax Service	1	20	62	78	4
4	Banking Courts	3	1211	785	1066	837
5	Drug Court	1	636	954	812	832
6	Special Courts (Central)	1	668	152	50	514
7	Special Court (Custom, Taxation & Anti - Smuggling)	1	109	115	92	132
8	Special Court (Control of Narcotics Substances)	3	923	1276	992	961
9	Special Court (Offences in Banks)	1	23	44	47	20
Total		16	5409	4683	4331	5052

(Balochistan)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2024	Institution	Disposal	Balance on 31.12.2024
1	Accountability Courts	1	78	5	0	28
2	Banking Courts	2	351	282	119	360
4	Special Courts (Central)	1	106	3	0	109
5	Special Court (Control of Narcotics Substances)	1	143	197	140	200
6	Special Court (Offences in Banks)	1	0	8	1	6
7	Special Court (Custom, Taxation & Anti - Smuggling)	1	0	5	0	4
Total		7	678	500	260	707

(Islamabad)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2024	Institution	Disposal	Balance on 31.12.2024
1	Accountability Courts	3	87	1	13	75
2	Anti-Terrorism Courts	2	33	55	52	36
3	Anti-Dumping Appellate Tribunal	1	10	73	13	70
4	Appellate Tribunal Inland Revenue	1	18922	5329	6042	18209
5	Banking Courts	2	684	651	666	613
6	Competition Appellate Tribunal	1	202	3	31	174
7	Custom Appellate Tribunals	2	220	287	290	217
8	Drug Court	1	22	26	29	19

9	Environmental Protection Tribunal	1	38	18	32	24
10	Federal Service Tribunal	1	4278	1980	1872	4386
11	Intellectual Property Tribunal	1	33	74	56	51
12	National Industrial Relations Commission	1	5283	4963	4637	5609
13	National Electric Power Regulatory Authority Board	1	651	266	568	349
14	Special Courts (Central)	2	205	262	234	233
15	Special Court (Control of Narcotics Substances)	1	257	236	101	392
16	Special Court (Offences in Banks)	1	18	9	8	19
17	Medical Tribunal	1	53	20	2	71
18	Special Court (Official Secret Act)	1	6	0	4	2
Total		24	31002	14253	14650	30549

Province-wise institution, disposal and balance of cases in the Administrative Tribunals and Special Courts under the administrative control of Provincial Government

(Punjab)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2024	Institution	Disposal	Balance on 31.12.2024
1	Anti-Corruption Courts	10	2053	1831	1839	2065
2	Anti-Terrorism Courts	11	242	1229	1098	355
3	Child Protection Court	1	369	1883	1508	681
4	Consumer Courts	17	2869	2287	2774	2534
5	Drug Courts	6	1284	3406	3970	780
6	Environmental Protection Tribunal	1	319	987	1018	288
7	Labour Courts	11	4291	4582	4809	5045
8	Labour Appellate Tribunals	2	655	1201	1094	754
9	Lahore Development Authority	1	146	22	14	154
10	Punjab Live Stock Tribunal	1	31	140	143	28
11	Punjab Revenue Authority Board	1	160	510	213	485
12	Punjab Service Tribunal	1	4334	5299	4208	6095
Total		63	16753	23377	22688	19264

(Sindh)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2024	Institution	Disposal	Balance on 31.12.2024
1	Anti-Corruption Courts	4	1294	605	524	1378
2	Anti-Terrorism Courts	32	1448	1124	1140	1207
3	Anti-Encroachment Tribunals	5	215	229	255	193
4	Appellate Tribunal Local Council Sindh	1	15	10	3	22
5	Appellate Tribunal Sindh Revenue Board	1	244	279	242	281
6	Drug Court	1	102	30	83	59
7	Environmental Protection Tribunal	1	45	26	10	66
8	Labour Appellate Tribunals	1	156	577	427	306
9	Labour Courts	8	993	2430	2130	1286
10	Sindh Service Tribunal	1	1229	752	723	1333
11	Special Court (Removal of Encroachment)	3	83	17	29	76
Total		58	5824	6079	5566	6207

(Khyber Pakhtunkhwa)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2024	Institution	Disposal	Balance on 31.12.2024
1	Anti-Corruption Courts	2	365	382	521	276
2	Anti-Terrorism Courts	13	281	1290	1169	317
3	Consumer Courts	17	1829	7432	8159	1675
4	Environmental Protection Tribunal	1	190	38	72	158
5	Khyber Pakhtunkhwa Service Tribunal	1	3353	4052	5274	2291
6	Labour Courts	5	4020	10010	9833	3509
7	Labour Appellate Tribunals	1	146	121	134	133
Total		40	10184	23325	25162	8359

(Balochistan)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2024	Institution	Disposal	Balance on 31.12.2024
1	Anti-Corruption Courts	1	13	13	3	23
2	Anti-Terrorism Courts	9	139	317	161	264
3	Balochistan Service Tribunal	1	527	947	794	680
4	Drug Court	1	80	45	18	101
5	Environmental Protection Tribunal	1	51	75	58	68
6	Labour Courts	5	42	1861	1849	54
7	Labour Appellate Tribunals	1	6	19	19	6
Total		19	858	3277	2902	1196

**Province- wise details of cases in All Administrative Tribunal / Special Courts
(Federal and Provincial)**

Punjab						
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Disp	Balance
1	Accountability Courts	9	212	10	46	101
2	Appellate Tribunal Inland Revenue	1	30611	16736	17507	29824
3	Banking Courts	23	17945	11994	15028	16810
4	Commercial Court	1	17	0	0	17
5	Custom Appellate Tribunals	2	2277	845	1458	1705
6	Foreign Exchange Regulation Appellate Board	1	40	32	54	18
7	Intellectual Property Tribunal	2	1810	627	871	1572
8	Insurance Appellate Tribunal	2	288	433	536	206
9	Special Courts (Central)	8	2042	6038	5283	2557
10	Special Courts (Custom, Taxation & Anti - Smuggling)	2	477	352	243	586
11	Special Courts (Control of Narcotics Substances)	6	482	931	399	1014
12	Special Courts (Offences in Banks)	3	423	197	239	383
13	Anti-Corruption Courts	10	2053	1831	1839	2065
14	Anti-Terrorism Courts	11	242	1229	1098	355
15	Child Protection Court	1	369	1883	1508	681
16	Consumer Courts	17	2869	2287	2774	2534
17	Drug Courts	6	1284	3406	3970	780
18	Environmental Protection Tribunal	1	319	987	1018	288
19	Labour Courts	11	4291	4582	4809	5045
20	Labour Appellate Tribunals	2	655	1201	1094	754
21	Lahore Development Authority	1	146	22	14	154
22	Punjab Live Stock Tribunal	1	31	140	143	28
23	Punjab Revenue Authority Board	1	160	510	213	485
24	Punjab Service Tribunal	1	4334	5299	4208	6095
Total		123	73377	61572	64352	74057

Sindh						
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Disp	Balance
1	Accountability Courts	9	142	5	193	54
2	Appellate Tribunal Inland Revenue	1	13168	9441	7870	14734
3	Banking Courts	11	10436	4496	4101	10930
4	Commercial Court	1	6	0	0	6
5	Custom Appellate Tribunals	3	1464	3502	3827	1364
6	Foreign Exchange Regulation Appellate Board	1	36	43	8	71
7	Intellectual Property Tribunal	1	138	155	197	126
8	Insurance Appellate Tribunal	1	158	113	7	264
9	Special Court (Central)	3	267	258	216	341
10	Special Court (Custom, Taxation & Anti - Smuggling)	2	1057	341	124	1158
11	Special Court (Control of Narcotics Substances)	3	633	231	149	729
12	Special Court (Offences in Banks)	1	238	60	24	274
13	Gas Utility Court	1	0	697	155	542
14	Anti-Corruption Courts	4	1294	605	524	1378
15	Anti-Terrorism Courts	32	1448	1124	1140	1207
16	Anti-Encroachment Tribunals	5	215	229	255	193
17	Appellate Tribunal Local Council Sindh	1	15	10	3	22
18	Appellate Tribunal Sindh Revenue Board	1	244	279	242	281
19	Drug Court	1	102	30	83	59
20	Environmental Protection Tribunal	1	45	26	10	66
21	Labour Appellate Tribunals	1	156	577	427	306
22	Labour Courts	8	993	2430	2130	1286
23	Sindh Service Tribunal	1	1229	752	723	1333
24	Special Court (Removal of Encroachment)	3	83	17	29	76
Total		96	33567	25421	22437	36800

Khyber Pakhtunkhwa						
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Disp	Balance
1	Accountability Courts	4	76	49	36	32
2	Appellate Tribunal Inland Revenue	1	1743	1246	1158	1720
3	Appellate Tribunal Sales Tax Service	1	20	62	78	4
4	Banking Courts	3	1211	785	1066	837
5	Drug Court	1	636	954	812	832
6	Special Courts (Central)	1	668	152	50	514
7	Special Court (Custom, Taxation & Anti - Smuggling)	1	109	115	92	132
8	Special Court (Control of Narcotics Substances)	3	923	1276	992	961
9	Special Court (Offences in Banks)	1	23	44	47	20
10	Accountability Courts	4	76	49	36	32
11	Anti-Corruption Courts	2	365	382	521	276
12	Anti-Terrorism Courts	13	281	1290	1169	317
13	Consumer Courts	17	1829	7432	8159	1675
14	Environmental Protection Tribunal	1	190	38	72	158
15	Khyber Pakhtunkhwa Service Tribunal	1	3353	4052	5274	2291
16	Labour Courts	5	4020	10010	9833	3509
17	Labour Appellate Tribunals	1	146	121	134	133
Total		60	15669	28057	29529	13443

Balochistan						
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Disp	Balance
1	Accountability Courts	1	78	5	0	28
2	Banking Courts	2	351	282	119	360
3	Special Courts (Central)	1	106	3	0	109
4	Special Court (Control of Narcotics Substances)	1	143	197	140	200
5	Intellectual Property Tribunal	1	0	8	1	6
5	Special Court (Offences in Banks)	1	0	5	0	4
6	Special Court (Custom, Taxation & Anti - Smuggling)	1	0	30	0	30
7	Accountability Courts	1	78	5	0	28
8	Anti-Corruption Courts	1	13	13	3	23

10	Anti-Terrorism Courts	9	139	317	161	264
11	Balochistan Service Tribunal	1	527	947	794	680
12	Drug Court	1	80	45	18	101
13	Environmental Protection Tribunal	1	51	75	58	68
14	Labour Courts	5	42	1861	1849	54
Total		27	1608	3793	3143	1955

Islamabad						
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Disp	Balance
1	Accountability Courts	3	87	1	13	75
2	Anti-Terrorism Courts	2	33	55	52	36
3	Anti-Dumping Appellate Tribunal	1	10	73	13	70
4	Appellate Tribunal Inland Revenue	1	18922	5329	6042	18209
5	Banking Courts	2	684	651	666	613
6	Competition Appellate Tribunal	1	202	3	31	174
7	Custom Appellate Tribunals	2	220	287	290	217
8	Drug Court	1	22	26	29	19
9	Environmental Protection Tribunal	1	38	18	32	24
10	Federal Service Tribunal	1	4278	1980	1872	4386
11	Intellectual Property Tribunal	1	33	74	56	51
12	National Industrial Relations Commission	1	5283	4963	4637	5609
13	National Electric Power Regulatory Authority Appellate Board	1	651	266	568	349
14	Special Courts (Central)	2	205	262	234	233
15	Special Court (Control of Narcotics Substances)	1	257	236	101	392
16	Special Court (Offences in Banks)	1	18	9	8	19
17	Medical Tribunal	1	53	20	2	71
18	Special Court (Official Secret Act)	1	6	0	4	2
Total		24	31002	14253	14650	30549

Court-wise Details of Cases in All Administrative Tribunals/ Special Courts

Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Disp.	Balance
1	Accountability Courts	26	595	70	288	290
2	Appellate Tribunal Inland Revenue	4	64444	32752	32577	64487
3	Appellate Tribunal Sales Tax Service	1	20	62	78	4
4	Anti-Corruption Courts	17	3725	2831	2887	3742
5	Anti-Encroachment Tribunals	5	215	229	255	193
6	Anti-Terrorism Courts	67	2143	4015	3620	2179
7	Anti-Dumping Appellate Tribunal	1	10	73	13	70
8	Appellate Tribunal Local Council Sindh	1	15	10	3	22
9	Appellate Tribunal Sindh Revenue Board	1	244	279	242	281
10	Balochistan Service Tribunal	1	527	947	794	680
11	Banking Courts	41	30627	18208	20980	29550
12	Child Protection Court	1	369	1883	1508	681
13	Commercial Court	2	23	0	0	23
14	Competition Appellate Tribunal	1	202	3	31	174
15	Consumer Courts	34	4698	9719	10933	4209
16	Custom Appellate Tribunals	7	3961	4634	5575	3286
17	Drug Courts	10	2124	4461	4912	1791
18	Environmental Protection Tribunal	5	643	1144	1190	604
19	Federal Service Tribunal	1	4278	1980	1872	4386
20	Foreign Exchange Regulation Appellate Board	2	76	75	62	89
21	Intellectual Property Tribunal	5	1981	864	1125	1755

22	Insurance Appellate Tribunal	3	446	546	543	470
23	Khyber Pakhtunkhwa Service Tribunal	1	3353	4052	5274	2291
24	Labour Courts	29	9346	18883	18621	9894
25	Labour Appellate Tribunals	5	963	1918	1674	1199
26	Lahore Development Authority	1	146	22	14	154
27	National Industrial Relations Commission	1	5283	4963	4637	5609
28	NEPRA Authority Board	1	651	266	568	349
29	Punjab Live Stock Tribunal	1	31	140	143	28
30	Punjab Revenue Authority Board	1	160	510	213	485
31	Punjab Service Tribunal	1	4334	5299	4208	6095
32	Sindh Service Tribunal	1	1229	752	723	1333
33	Special Court (Removal of Encroachment)	3	83	17	29	76
34	Special Courts (Central)	15	3288	6713	5783	3754
35	Special Courts (C-T-Anti - Smuggling)	6	1643	838	459	1906
36	Special Courts (CNS)	14	2438	2871	1781	3296
37	Special Courts (Offences in Banks)	7	702	315	318	700
38	Medical Tribunal	1	53	20	2	71
39	Gas Utility Court	1	0	697	155	542
40	Special Court (Official Secret Act)	1	6	0	4	2
Total		326	155075	133061	134094	156750

**Budget Allocation
(2023 – 2024)**

Name of Courts	Amount (Millions)
Accountability Courts	540
Anti-Encroachment Tribunal	185
Anti-Corruption Court (Provincial)	392
Anti-Dumping Appellate Tribunal, Islamabad	55
Anti-Terrorism Court	1699
Appellate Tribunal for Sales Tax on Service	62
Appellate Tribunal, Local Council (Judicial Forum)	37
Appellate Tribunal, Punjab Revenue Authority	96
Appellate Tribunal, Sindh Revenue Board	129
Appellate Tribunal Inland Revenue	661
Banking Court	847
Child Protection Court	-
Commercial Courts	24
Competition Appellate Tribunal	61
Consumer Court	524
Custom Appellate Tribunal	217
Drug Courts	266
Environment Protection Tribunal	204
Federal Service Tribunal	213
Foreign Exchange Appellate Board	4
Gas Utility Court	3
Insurance Appellate Tribunal	129
Intellectual Property Tribunal	94
Labour Appellate Tribunal	111
Labour Court	608
Lahore Development Authority Tribunal	-
Livestock Tribunal	19
Medical Tribunal Islamabad	75
National Electric Power Regulation Authority Appellate Board	48
National Industrial Relations Commission	9
Provincial Service Tribunal	564
Special Court (Central)	285
Special Court (Control of Narcotics Substances)	146
Special Court (Customs, Taxation & Anti-Smuggling)	86
Special Court (Offences in Banks)	114
Special Court of Public Property (Removal of Encroachment)	90
Special Court (Official Secret Act)	-
Grand Total	8597

