



**Annual  
Report  
2025**

**Administrative  
Tribunal &  
Special Courts**



# **Administrative Tribunals & Special Courts**

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**Foreword**

The Annual Report of Administrative Tribunals and Special Courts for the year 2025 serves as a vital document highlighting the performance and progress of these essential judicial bodies in Pakistan. Established under various federal and provincial statutes, these courts and tribunals play a pivotal role in ensuring the efficient and timely delivery of justice. The primary objectives of this report are to present comprehensive performance statistics, offer an in-depth analysis of case data, and support policymakers in making informed decisions. Furthermore, it seeks 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](http://www.ljcp.gov.pk), the National Judicial (Policy Making) Committee aims to promote transparency and ensure broad public access to its findings. This commitment to transparency is expected to make a meaningful contribution to the ongoing efforts to enhance the delivery of justice across the country.

The insights contained in this report are anticipated to benefit a wide range of stakeholders, including policymakers, judicial administrators, and the general public. In particular, the report will assist decision-makers in evaluating the efficiency and effectiveness of various courts and tribunals, and in formulating strategies to improve the quality of justice services.

**Secretary**  
**Law and Justice Commission of Pakistan**



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**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 332 Administrative Tribunals and Special Courts from 1st January to 31st December 2025, 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 156,513, with 124,768 new cases filed and 133,927 cases disposed of. Despite these efforts, less than 1% decrease in pending cases was observed, with 155,956 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.

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 332 Administrative Tribunals and Special Courts, 51 positions of Presiding Officers/Chairmen, 56 positions of Technical/Financial Members, and 1,232 staff positions remained 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.

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**Province wise Number of Administrative Tribunals and Special Courts**

| <b>Jurisdiction</b> | <b>ICT</b> | <b>Punjab</b> | <b>Sindh</b> | <b>KPK</b> | <b>Balochistan</b> | <b>Total</b> |
|---------------------|------------|---------------|--------------|------------|--------------------|--------------|
| Federal             | 23         | 59            | 42           | 18         | 9                  | 151          |
| Provincial          | 0          | 63            | 58           | 41         | 19                 | 181          |
| <b>Total</b>        | <b>3</b>   | <b>122</b>    | <b>100</b>   | <b>59</b>  | <b>28</b>          | <b>332</b>   |

**Consolidated Statement of Pendency, Institution and Disposal of Cases**

| <b>Jurisdiction</b>                                                                                                             | <b>Pendency<br/>1<sup>st</sup> Jan, 2025</b> | <b>Institution</b> | <b>Disposal</b> | <b>Pendency<br/>31<sup>st</sup> Dec, 2025</b> |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------|-----------------|-----------------------------------------------|
| Federal                                                                                                                         | 121748                                       | 70363              | 75550           | 118274                                        |
| Provincial                                                                                                                      | 34765                                        | 54405              | 58377           | 37682                                         |
| <b>Total</b>                                                                                                                    | <b>156513</b>                                | <b>124768</b>      | <b>133927</b>   | <b>155956</b>                                 |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                                              |                    |                 |                                               |

**Vacant Positions of Presiding Officers, Members and Staff**

| <b>Jurisdiction</b> | <b>Presiding Officer</b> | <b>Member</b> | <b>Officer/Official</b> | <b>Total</b> |
|---------------------|--------------------------|---------------|-------------------------|--------------|
| Federal             | 20                       | 47            | 473                     | 540          |
| Provincial          | 31                       | 9             | 759                     | 799          |
| <b>Total</b>        | <b>51</b>                | <b>56</b>     | <b>1232</b>             | <b>1339</b>  |

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:

There are 23 Accountability Courts across the country including 7 in Punjab, 9 in Sindh, 4 in Khyber Pakhtunkhwa, 1 in Balochistan and 2 in Islamabad.

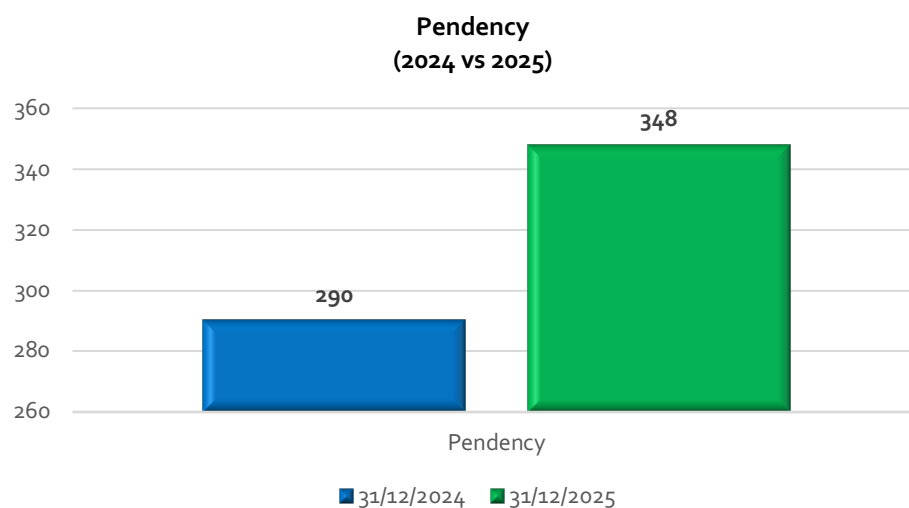
| Name of Courts |                                    | Pendency<br>(Jan`25) | Institution<br>during year | Disposal<br>during year | Pendency<br>(Dec`25) |
|----------------|------------------------------------|----------------------|----------------------------|-------------------------|----------------------|
| 1              | Accountability Court I, Islamabad  | 32                   | 8                          | 22                      | 9                    |
| 2              | Accountability Court II, Islamabad | 18                   | 16                         | 30                      | 4                    |
| 3              | Accountability Court I, Lahore     | 2                    | 1                          | 8                       | 23                   |
| 4              | Accountability Court II, Lahore    | 6                    | 15                         | 17                      | 6                    |
| 5              | Accountability Court III, Lahore   | 0                    | 0                          | 0                       | 0                    |
| 6              | Accountability Court IV, Lahore    | 4                    | 1                          | 2                       | 0                    |
| 7              | Accountability Court V, Lahore     | 12                   | 0                          | 1                       | 0                    |
| 8              | Accountability Court, Rawalpindi   | 3                    | 6                          | 8                       | 6                    |
| 9              | Accountability Court, Multan       | 74                   | 0                          | 67                      | 8                    |
| 10             | Accountability Court I, Karachi    | 14                   | 0                          | 0                       | 0                    |
| 11             | Accountability Court II, Karachi   | 1                    | 1                          | 3                       | 8                    |
| 12             | Accountability Court III, Karachi  | 3                    | 2                          | 2                       | 3                    |
| 13             | Accountability Court IV, Karachi   | 0                    | 1                          | 0                       | 10                   |
| 14             | Accountability Court V, Karachi    | 8                    | 0                          | 2                       | 6                    |

| Name of Courts                                                                                                                                                                                                        |                                    | Pendency (Jan'25) | Institution during year | Disposal during year | Pendency (Dec'25) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------|-------------------------|----------------------|-------------------|
| 15                                                                                                                                                                                                                    | Accountability Court I, Sukkur     | 12                | 1                       | 2                    | 16                |
| 16                                                                                                                                                                                                                    | Accountability Court II, Sukkur    | 10                | 0                       | 1                    | 0                 |
| 17                                                                                                                                                                                                                    | Accountability Court I, Hyderabad  | 3                 | 0                       | 0                    | 6                 |
| 18                                                                                                                                                                                                                    | Accountability Court II, Hyderabad | 3                 | 0                       | 0                    | 0                 |
| 19                                                                                                                                                                                                                    | Accountability Court I, Peshawar   | 1                 | 127                     | 61                   | 107               |
| 20                                                                                                                                                                                                                    | Accountability Court II, Peshawar  | 21                | 43                      | 33                   | 0                 |
| 21                                                                                                                                                                                                                    | Accountability Court III, Peshawar | 7                 | 60                      | 39                   | 87                |
| 22                                                                                                                                                                                                                    | Accountability Court IV, Peshawar  | 3                 | 82                      | 65                   | 40                |
| 23                                                                                                                                                                                                                    | Accountability Court I, Quetta     | 28                | 0                       | 0                    | 9                 |
| <b>Total</b>                                                                                                                                                                                                          |                                    | <b>265</b>        | <b>364</b>              | <b>363</b>           | <b>348</b>        |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently five courts are lying vacant including 2 in Punjab and 3 in Sindh</i> |                                    |                   |                         |                      |                   |

### 1.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025:

| Year                                                                                                                            | No. of Courts | Pendency (January) | Institution during year | Disposal during year | Pendency (December) |
|---------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------|-------------------------|----------------------|---------------------|
| 2024                                                                                                                            | 26            | 595                | 70                      | 288                  | 290                 |
| 2025                                                                                                                            | 23            | 265                | 364                     | 363                  | 348                 |
| <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



#### **1.4 Budget Allocation:**

The budget allocation for 26 Accountability Courts across the Country for financial year 2024-25 was approximately Rs. 1203 million which includes 619 million for Accountability Courts in Punjab, 101 million for Accountability Courts in Sindh, 137 million for Accountability Courts in Khyber Pakhtunkhwa, 56 million for Accountability Courts in Balochistan and 290 million for Accountability Courts in Islamabad.

#### **1.5 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.

In 2025, there were 265 pending cases at the start of the year. During the year, 364 new cases were instituted, while 363 cases were disposed of, resulting in a total of 348 pending cases reflecting an overall increase of 31% in pendency. The Accountability Courts are required to conduct hearings on a day-to-day basis, aiming for quick disposals within 30 days. In 2025. 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. 1203 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.

#### **1.6 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 Tribunals

### 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:

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

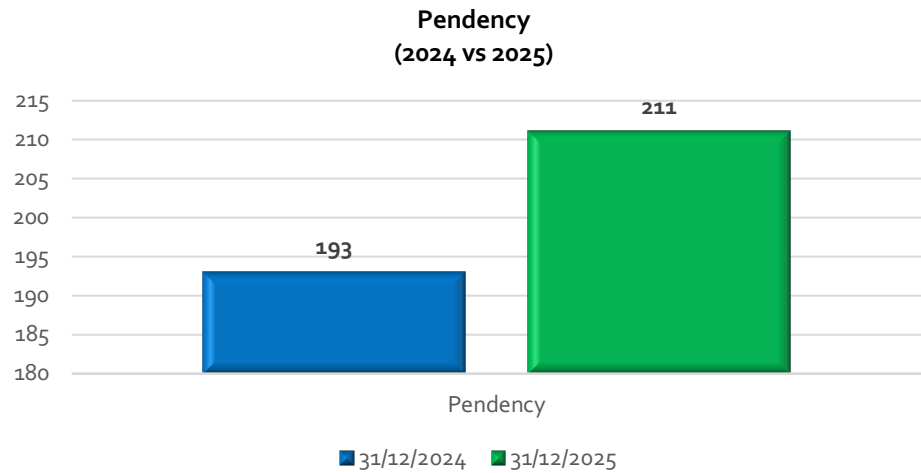
| Name of Tribunal                                                                                                                                                                                                    |                                        | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                                                   | Anti-Encroachment Tribunal, Karachi    | 34                         | 23                      | 22                   | 37                |
| 2                                                                                                                                                                                                                   | Anti-Encroachment Tribunal, Hyderabad  | 88                         | 71                      | 80                   | 79                |
| 3                                                                                                                                                                                                                   | Anti-Encroachment Tribunal, Sukkur     | 1                          | 32                      | 25                   | 8                 |
| 4                                                                                                                                                                                                                   | Anti-Encroachment Tribunal, Mirpurkhas | 55                         | 35                      | 33                   | 64                |
| 5                                                                                                                                                                                                                   | Anti-Encroachment Tribunal, Larkana    | 15                         | 13                      | 5                    | 23                |
| <b>Total</b>                                                                                                                                                                                                        |                                        | <b>193</b>                 | <b>174</b>              | <b>165</b>           | <b>211</b>        |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 2 Courts are lying Vacant, Anti Encroachment Larkana and Sukkur</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 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| 2024 | 5                | 215                           | 229                     | 255                  | 193                         |
| 2025 | 5                | 193                           | 174                     | 165                  | 211                         |

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



**2.4 Budget Allocation:**

The budget allocation for financial year 2024-25 was approximately Rs. 201 million.

**2.5 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 slightly 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.

In 2025, there were 193 pending cases at the start of the year. During the year, 174 new cases were instituted, while 165 cases were disposed of, resulting in a total of 211 pending cases reflecting an overall decrease of 4% in pendency. 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. The budget allocation of Rs. 201 million for the Anti-Encroachment Tribunals highlights the government's commitment to tackling encroachment issues.

**2.6 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:

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

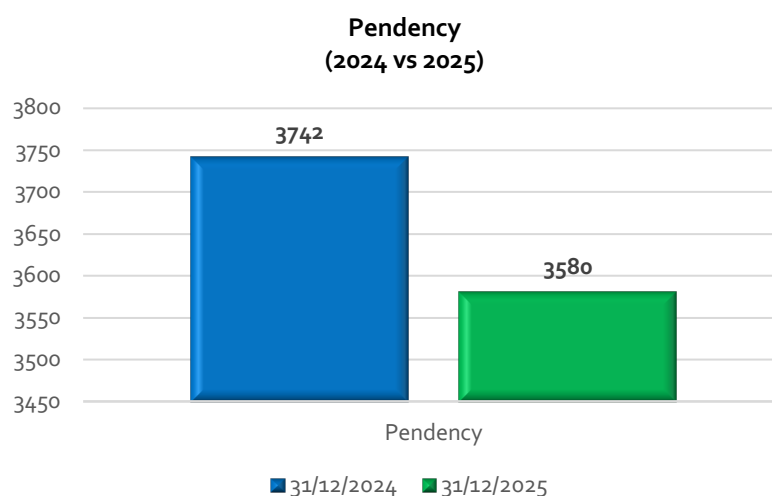
| Name of Courts                                                                                                                                                                                                             |                                    | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                                                          | Anti-Corruption Court - I, Lahore  | 187                        | 198                     | 119                  | 264               |
| 2                                                                                                                                                                                                                          | Anti-Corruption Court - II, Lahore | 237                        | 164                     | 164                  | 237               |
| 3                                                                                                                                                                                                                          | Anti-Corruption Court, Bahawalpur  | 199                        | 122                     | 124                  | 197               |
| 4                                                                                                                                                                                                                          | Anti-Corruption Court, Faisalabad  | 573                        | 193                     | 283                  | 478               |
| 5                                                                                                                                                                                                                          | Anti-Corruption Court, Multan      | 149                        | 249                     | 202                  | 207               |
| 6                                                                                                                                                                                                                          | Anti-Corruption Court, D.G.Khan    | 140                        | 556                     | 560                  | 154               |
| 7                                                                                                                                                                                                                          | Anti-Corruption Court, Gujranwala  | 174                        | 139                     | 82                   | 239               |
| 8                                                                                                                                                                                                                          | Anti-Corruption Court, Rawalpindi  | 179                        | 75                      | 97                   | 157               |
| 9                                                                                                                                                                                                                          | Anti-Corruption Court, Sargodha    | 78                         | 111                     | 114                  | 75                |
| 10                                                                                                                                                                                                                         | Anti-Corruption Court, Sahiwal     | 149                        | 341                     | 333                  | 171               |
| 11                                                                                                                                                                                                                         | Anti-Corruption Court, Hyderabad   | 561                        | 20                      | 117                  | 464               |
| 12                                                                                                                                                                                                                         | Anti-Corruption Court, Sukkur      | 631                        | 179                     | 339                  | 471               |
| 13                                                                                                                                                                                                                         | Anti-Corruption Court, Karachi     | 82                         | 104                     | 67                   | 116               |
| 14                                                                                                                                                                                                                         | Anti-Corruption Court, Larkana     | 104                        | 41                      | 39                   | 109               |
| 15                                                                                                                                                                                                                         | Anti-Corruption Court, Peshawar    | 257                        | 250                     | 257                  | 205               |
| 16                                                                                                                                                                                                                         | Anti-Corruption Court, Bannu       | 19                         | 81                      | 85                   | 15                |
| 17                                                                                                                                                                                                                         | Anti-Corruption Court, Quetta      | 23                         | 9                       | 11                   | 21                |
| <b>Total</b>                                                                                                                                                                                                               |                                    | <b>3742</b>                | <b>2832</b>             | <b>2993</b>          | <b>3580</b>       |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently three courts are lying vacant, 1 each in Punjab, Sindh and Balochistan</i> |                                    |                            |                         |                      |                   |

Anti-Corruption Court DG Khan 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 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| 2024 | 17            | 3725                          | 2831                    | 2887                 | 3742                        |
| 2025 | 17            | 3742                          | 2832                    | 2993                 | 3580                        |

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



### 3.4 Budget Allocation:

The budget allocation for 17 Anti-Corruption Courts across the Country for financial year 2024-25 was approximately Rs. 526 million which includes 249 million for Punjab, 163 million for Sindh, 92 million for Khyber Pakhtunkhwa, 22 million for Balochistan.

### 3.5 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

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struggled to keep pace with incoming cases, leading to decrease in pendency. Investing in better case management systems and training could help streamline operations and improve disposal rates.

In 2025, there were 3742 pending cases at the start of the year. During the year, 2832 new cases were instituted, while 2993 cases were disposed of, resulting in a total of 3580 pending cases reflecting an overall decrease of 2% in pendency.

Performance varies across the provinces, with Punjab exhibiting a significantly higher caseload compared to other regions. 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. 526 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.

### **3.6 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, Islamabad

##### 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:

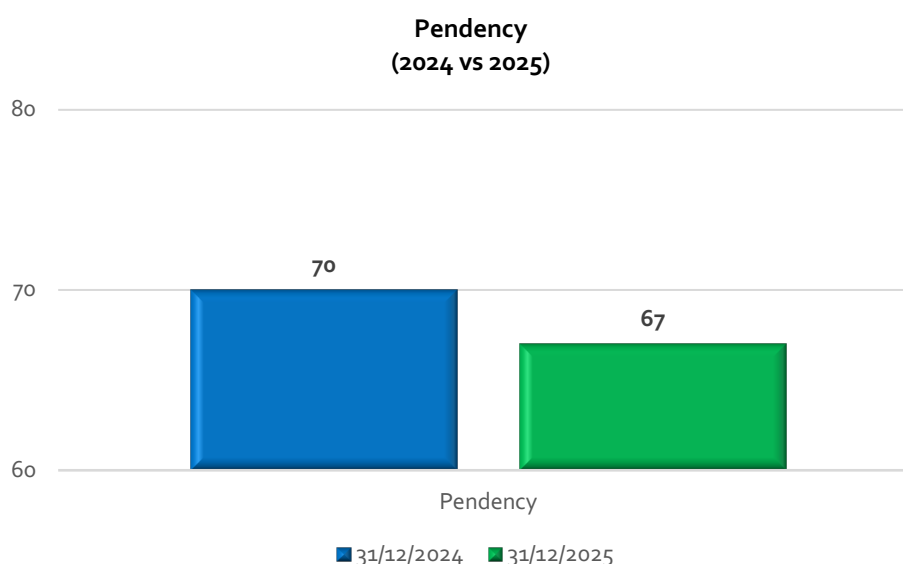
There is one Anti-Dumping Appellate Tribunal in Islamabad. The institution, disposal and pendency of cases is tabulated below.

| Name of Courts                                                                                                                                                             |                                              | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                          | Anti - Dumping Appellate Tribunal, Islamabad | 70                         | 110                     | 113                  | 67                |
| <b>Total</b>                                                                                                                                                               |                                              | <b>70</b>                  | <b>110</b>              | <b>113</b>           | <b>67</b>         |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently courts is lying vacant</i> |                                              |                            |                         |                      |                   |

#### 4.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| 2024 | 1                | 10                            | 73                      | 13                   | 70                          |
| 2025 | 1                | 70                            | 110                     | 113                  | 67                          |

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 have led to decrease 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 fill 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

#### 4.4 Budget Allocation:

There is one Anti-Dumping Appellate Tribunal in Islamabad. The budget allocation for financial year 2024-25 was approximately Rs. 62 million.

#### 4.5 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.

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In 2025, there were 70 pending cases at the start of the year. During the year, 110 new cases were instituted, while 113 cases were disposed of, resulting in a total of 67 pending cases reflecting an overall decrease of 4% in pendency.

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. 62 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.

#### **4.6 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:

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

| Name of Courts |                                     | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----------------|-------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1              | Anti-Terrorism Court - I, Islamabad | 9                          | 71                      | 40                   | 40                |
| 2              | Anti-Terrorism Court -II, Islamabad | 27                         | 60                      | 28                   | 59                |
| 3              | Anti-Terrorism Court - I, Lahore    | 73                         | 50                      | 80                   | 43                |
| 4              | Anti-Terrorism Court - II, Lahore   | 57                         | 95                      | 122                  | 76                |
| 5              | Anti-Terrorism Court - III, Lahore  | 36                         | 78                      | 61                   | 37                |
| 6              | Anti-Terrorism Court, Gujranwala    | 20                         | 77                      | 62                   | 24                |
| 7              | Anti-Terrorism Court, Rawalpindi    | 71                         | 173                     | 180                  | 65                |
| 8              | Anti-Terrorism Court, Multan        | 0                          | 45                      | 46                   | 0                 |
| 9              | Anti-Terrorism Court, Sargodha      | 14                         | 106                     | 98                   | 23                |
| 10             | Anti-Terrorism Court, Bahawalpur    | 6                          | 127                     | 121                  | 12                |
| 11             | Anti-Terrorism Court, D.G Khan      | 0                          | 30                      | 29                   | 1                 |
| 12             | Anti-Terrorism Court, Sahiwal       | 13                         | 79                      | 76                   | 17                |
| 13             | Anti-Terrorism Court, Faisalabad    | 65                         | 98                      | 84                   | 79                |
| 14             | Anti-Terrorism Court - I, Karachi   | 18                         | 7                       | 12                   | 116               |
| 15             | Anti-Terrorism Court - II, Karachi  | 32                         | 3                       | 8                    | 1                 |
| 16             | Anti-Terrorism Court - III, Karachi | 15                         | 1                       | 4                    | 1                 |
| 17             | Anti-Terrorism Court - IV, Karachi  | 20                         | 13                      | 18                   | 1                 |
| 18             | Anti-Terrorism Court - V, Karachi   | 32                         | 37                      | 16                   | 108               |
| 19             | Anti-Terrorism Court - VI, Karachi  | 33                         | 27                      | 27                   | 58                |

| Name of Courts |                                       | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----------------|---------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 20             | Anti-Terrorism Court - VII, Karachi   | 63                         | 7                       | 7                    | 56                |
| 21             | Anti-Terrorism Court - VIII, Karachi  | 7                          | 26                      | 5                    | 0                 |
| 22             | Anti-Terrorism Court - IX, Karachi    | 13                         | 10                      | 13                   | 0                 |
| 23             | Anti-Terrorism Court - X, Karachi     | 69                         | 0                       | 0                    | 0                 |
| 24             | Anti-Terrorism Court - XI, Karachi    | 16                         | 17                      | 18                   | 0                 |
| 25             | Anti-Terrorism Court - XII, Karachi   | 77                         | 22                      | 27                   | 0                 |
| 26             | Anti-Terrorism Court - XIII, Karachi  | 31                         | 17                      | 8                    | 0                 |
| 27             | Anti-Terrorism Court - XIV, Karachi   | 19                         | 1                       | 0                    | 0                 |
| 28             | Anti-Terrorism Court - XV, Karachi    | 31                         | 24                      | 20                   | 0                 |
| 29             | Anti-Terrorism Court - XVI, Karachi   | 38                         | 16                      | 7                    | 0                 |
| 30             | Anti-Terrorism Court - XVII, Karachi  | 7                          | 19                      | 12                   | 0                 |
| 31             | Anti-Terrorism Court - XVIII, Karachi | 24                         | 10                      | 14                   | 0                 |
| 32             | Anti-Terrorism Court - XIX, Karachi   | 5                          | 51                      | 36                   | 75                |
| 33             | Anti-Terrorism Court - XX, Karachi    | 40                         | 2                       | 2                    | 0                 |
| 34             | Anti-Terrorism Court-I, Hyderabad     | 36                         | 93                      | 36                   | 0                 |
| 35             | Anti-Terrorism Court-II, Hyderabad    | 23                         | 61                      | 23                   | 78                |
| 36             | Anti-Terrorism Court, N. Feroze       | 85                         | 126                     | 60                   | 99                |
| 37             | Anti-Terrorism Court, Mirpurkhas      | 16                         | 15                      | 10                   | 7                 |
| 38             | Anti-Terrorism Court, Kashmore        | 139                        | 128                     | 51                   | 230               |
| 39             | Anti-Terrorism Court, S.Benazirabad   | 30                         | 59                      | 29                   | 47                |
| 40             | Anti-Terrorism Court-I, Sukkur        | 27                         | 40                      | 28                   | 37                |
| 41             | Anti-Terrorism Court-II, Sukkur       | 13                         | 0                       | 6                    | 9                 |
| 42             | Anti-Terrorism Court, Khairpur        | 37                         | 1                       | 14                   | 27                |
| 43             | Anti-Terrorism Court, Larkana         | 105                        | 62                      | 47                   | 127               |
| 44             | Anti-Terrorism Court, Shikarpur       | 87                         | 58                      | 40                   | 112               |
| 45             | Anti-Terrorism Court, Ghotki          | 19                         | 18                      | 26                   | 11                |
| 46             | Anti-Terrorism Court - I, Peshawar    | 319                        | 72                      | 323                  | 67                |
| 47             | Anti-Terrorism Court - II, Peshawar   | 46                         | 180                     | 195                  | 26                |
| 48             | Anti-Terrorism Court - III, Peshawar  | 63                         | 187                     | 175                  | 72                |
| 49             | Anti-Terrorism Court, Buner           | 1                          | 17                      | 18                   | 0                 |
| 50             | Anti-Terrorism Court, Kohat           | 30                         | 238                     | 165                  | 80                |
| 51             | Anti-Terrorism Court, D.I Khan        | 9                          | 231                     | 214                  | 27                |
| 52             | Anti-Terrorism Court, Mardan          | 8                          | 103                     | 89                   | 14                |
| 53             | Anti-Terrorism Court, Bannu           | 10                         | 158                     | 77                   | 85                |
| 54             | Anti-Terrorism Court, Abbottabad      | 26                         | 50                      | 33                   | 26                |
| 55             | Anti-Terrorism Court - I, Swat        | 5                          | 88                      | 83                   | 15                |

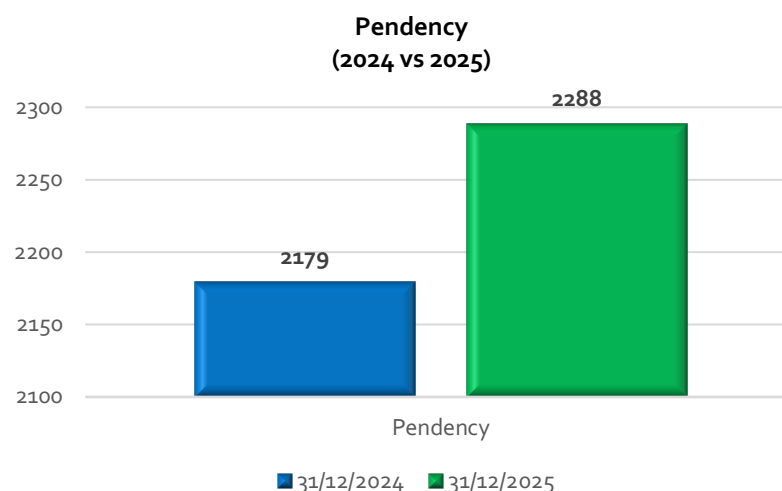
| Name of Courts                                                                                                                                                                                                                                           |                                      | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 56                                                                                                                                                                                                                                                       | Anti-Terrorism Court - II, Swat      | 4                          | 30                      | 44                   | 0                 |
| 57                                                                                                                                                                                                                                                       | Anti-Terrorism Court, Matta Mardan   | 25                         | 76                      | 58                   | 36                |
| 58                                                                                                                                                                                                                                                       | Anti-Terrorism Court, Dir Lower      | 37                         | 116                     | 82                   | 30                |
| 59                                                                                                                                                                                                                                                       | Anti-Terrorism Court - I, Quetta     | 51                         | 71                      | 77                   | 37                |
| 60                                                                                                                                                                                                                                                       | Anti-Terrorism Court -II, Quetta     | 41                         | 78                      | 70                   | 31                |
| 61                                                                                                                                                                                                                                                       | Anti-Terrorism Court, Sibi           | 4                          | 15                      | 9                    | 7                 |
| 62                                                                                                                                                                                                                                                       | Anti-Terrorism Court, Khuzdar        | 93                         | 134                     | 75                   | 20                |
| 63                                                                                                                                                                                                                                                       | Anti-Terrorism Court, Turbat         | 26                         | 63                      | 81                   | 8                 |
| 64                                                                                                                                                                                                                                                       | Anti-Terrorism Court, Dera Allah Yar | 9                          | 9                       | 10                   | 7                 |
| 65                                                                                                                                                                                                                                                       | Anti-Terrorism Court, Loralai        | 12                         | 18                      | 22                   | 8                 |
| 66                                                                                                                                                                                                                                                       | Anti-Terrorism Court, Nushki         | 10                         | 7                       | 3                    | 14                |
| 67                                                                                                                                                                                                                                                       | Anti-Terrorism Court, Pishin         | 18                         | 30                      | 16                   | 2                 |
| <b>Total</b>                                                                                                                                                                                                                                             |                                      | <b>2445</b>                | <b>4031</b>             | <b>3570</b>          | <b>2288</b>       |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 14 courts are lying vacant, 1 each in Punjab and Khyber Pakhtunkhwa, 4 in Sindh and 8 in Balochistan</i> |                                      |                            |                         |                      |                   |

Anti-Terrorism Court, VIII to XVIII, XX and Hyderabad are Abolished. ATC Kohat, KP, has been reported as having the highest institution, Whereas, ATC Peshawar had the higher 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 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 67            | 2143                          | 4015                    | 3620                 | 2179                        |
| <b>2025</b> | 67            | 2445                          | 4031                    | 3570                 | 2288                        |

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



#### 5.4 Budget Allocation:

The budget allocation for 67 Anti-Terrorism Courts across the Country for financial year 2024-25 was approximately Rs. 1754 million which includes 403 million for Punjab, 1122 million for Sindh, 92 million for Khyber Pakhtunkhwa, 94 million for Balochistan and 43 million for Islamabad.

#### 5.5 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.

In 2025, there were 2445 pending cases at the start of the year. During the year, 4031 new cases were instituted, while 3570 cases were disposed of, resulting in a total of 2288 pending cases reflecting an overall decrease of 6% in pendency.

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.

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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. 1754 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.

#### **5.6 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:

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

| Name of Tribunals |                                              | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|-------------------|----------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                 | Appellate Tribunal for Sales Tax on Services | 4                          | 161                     | 100                  | 125               |
| <b>Total</b>      |                                              | <b>4</b>                   | <b>161</b>              | <b>100</b>           | <b>125</b>        |

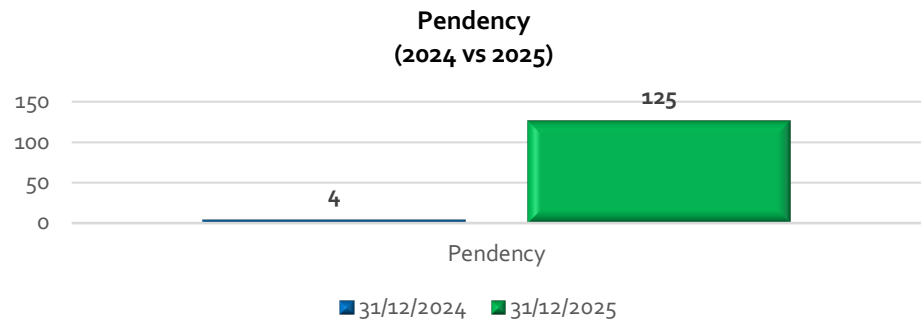
### 6.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year                                                                                                                            | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|---------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b>                                                                                                                     | 1                | 20                            | 62                      | 78                   | 4                           |
| <b>2025</b>                                                                                                                     | 1                | 4                             | 161                     | 100                  | 125                         |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                  |                               |                         |                      |                             |

### 6.4 Budget Allocation:

There is one Appellate Tribunal for Sales Tax on Services in Khyber Pakhtunkhwa. The budget allocation for the financial year 2024-25 was approximately Rs. 62 million.

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



**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.

In 2025, there were 4 pending cases at the start of the year. During the year, 161 new cases were instituted, while 100 cases were disposed of, resulting in a total of 125 pending cases reflecting an increase in pendency.

The tribunal demonstrated effective case management by resolving a significant number of appeals in 2025. 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.

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.

**6.6 Recommendation:**

The Appellate Tribunal for Sales Tax on Services in Khyber Pakhtunkhwa is doing great work, despite having a heavy 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.

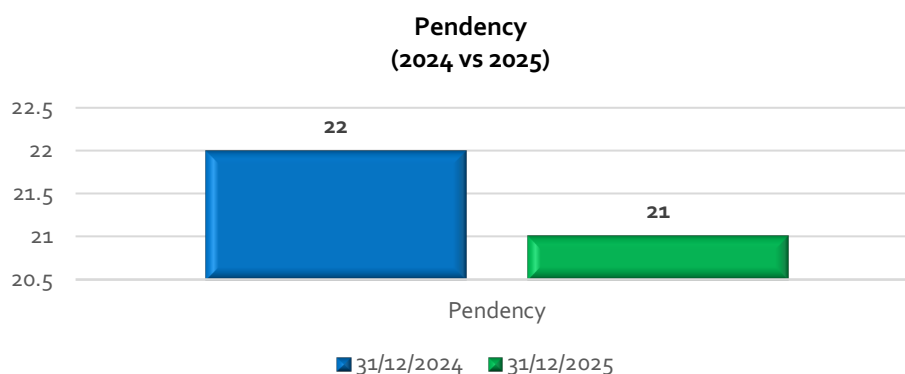
### 7.2 Statistics:

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

| Name of Tribunals                                                                                                               |                                                    | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Appellate Tribunal, Local Council (Judicial Forum) | 22                         | 20                      | 21                   | 21                |
| <b>Total</b>                                                                                                                    |                                                    | <b>22</b>                  | <b>20</b>               | <b>21</b>            | <b>21</b>         |
| <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 2024 and 2025.

| Year        | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1                | 15                            | 10                      | 3                    | 22                          |
| <b>2025</b> | 1                | 22                            | 20                      | 21                   | 21                          |



#### **7.4 Budget Allocation:**

There is one Appellate Tribunal, Local Council (Judicial Forum) in Sindh. The budget allocation for the financial year 2024-25 was approximately Rs. 40 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.

In 2025, there were 22 pending cases at the start of the year. During the year, 20 new cases were instituted, while 21 cases were disposed of, resulting in a total of 21 pending cases reflecting an overall decrease of 5% in pendency.

The tribunal has shown capacity to process new cases and disposal rate is high in 2025. 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 2025, 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.

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:**

It is 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:

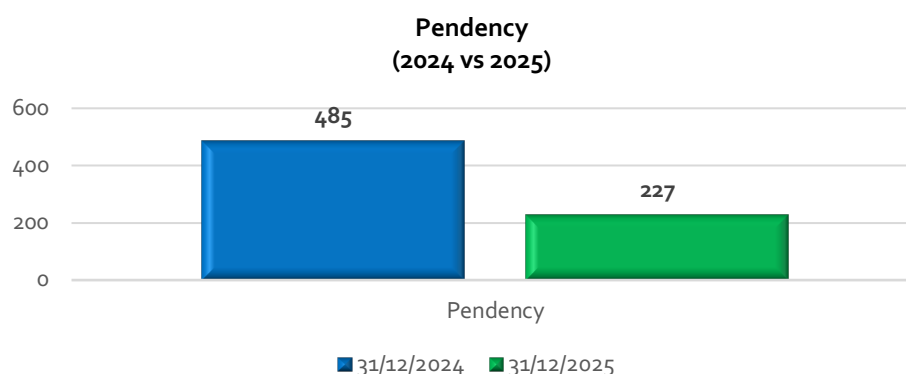
There is one Appellate Tribunal, Punjab Revenue Authority. The institution, disposal and pendency of cases is tabulated below.

| Name of Tribunals                                                                                                               |                                             | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Appellate Tribunal Punjab Revenue Authority | 485                        | 418                     | 719                  | 227               |
| <b>Total</b>                                                                                                                    |                                             | <b>485</b>                 | <b>418</b>              | <b>719</b>           | <b>227</b>        |
| <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 2024 and 2025.

| Year        | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1                | 160                           | 510                     | 213                  | 485                         |
| <b>2025</b> | 1                | 485                           | 418                     | 719                  | 227                         |

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 2024-25 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. In 2025, there were 485 pending cases at the start of the year. During the year, 418 new cases were instituted, while 719 cases were disposed of, resulting in a total of 227 pending cases reflecting an overall increase in pendency. 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:

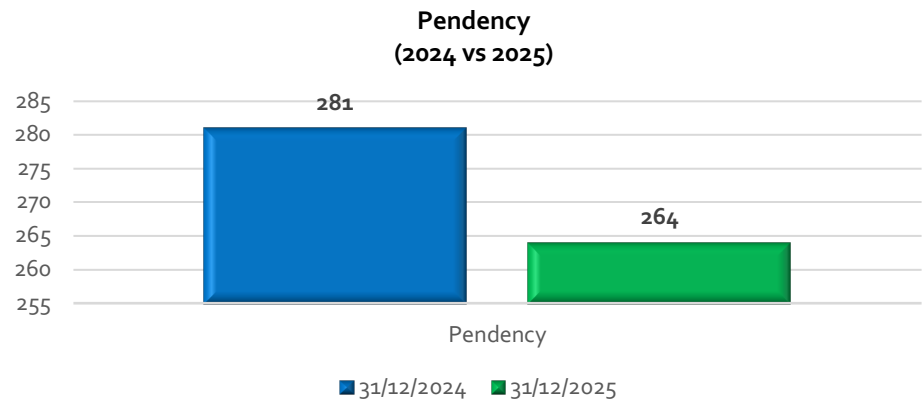
There is one Appellate Tribunal Sindh Revenue Board. The institution, disposal and pendency of cases is tabulated below.

| Name of Tribunals                                                                                                               |                                        | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Appellate Tribunal Sindh Revenue Board | 281                        | 185                     | 202                  | 264               |
| <b>Total</b>                                                                                                                    |                                        | <b>281</b>                 | <b>185</b>              | <b>202</b>           | <b>264</b>        |
| <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 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1             | 244                           | 279                     | 242                  | 281                         |
| <b>2025</b> | 1             | 281                           | 185                     | 202                  | 264                         |

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 2024-24 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. In 2025, there were 281 pending cases at the start of the year. During the year, 185 new cases were instituted, while 202 cases were disposed of, resulting in a total of 264 pending cases reflecting an overall decrease of 6% in pendency. 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 a decrease 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.

**9.6 Recommendation:**

Re-distributing cases more evenly and expanding the tribunal to high-demand regions is a recommended.

## 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 filed. The appeal shall be presented in prescribed form with the requisite fee, except in case of an appeal filed 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 below.

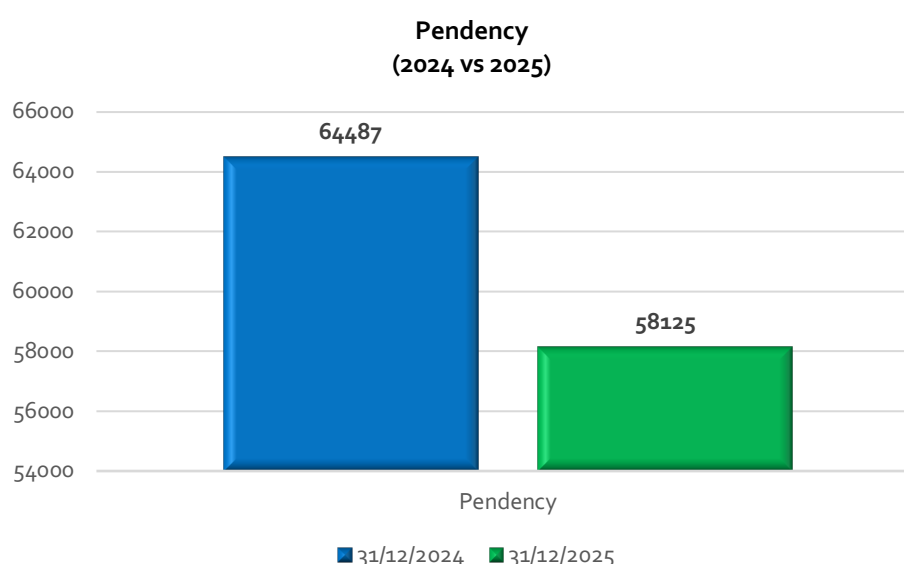
| Name of Tribunals                                                                                                               |                                              | Previous Pendency (Jan'25) | Institution during year | Disposal during year | Pendency (Dec'25) |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Appellate Tribunal Inland Revenue, Islamabad | 18209                      | 3325                    | 5459                 | 16075             |
| 2                                                                                                                               | Appellate Tribunal Inland Revenue, Lahore    | 29824                      | 10328                   | 12996                | 26987             |
| 3                                                                                                                               | Appellate Tribunal Inland Revenue, Karachi   | 14734                      | 9498                    | 10301                | 13925             |
| 4                                                                                                                               | Appellate Tribunal Inland Revenue, Peshawar  | 1720                       | 781                     | 1353                 | 1138              |
| <b>Total</b>                                                                                                                    |                                              | <b>64487</b>               | <b>23932</b>            | <b>30109</b>         | <b>58125</b>      |
| <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 2024 and 2025.**

| Year                                                                                                                            | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|---------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b>                                                                                                                     | 4                | 64444                         | 32752                   | 32577                | 64487                       |
| <b>2025</b>                                                                                                                     | 4                | 64487                         | 23932                   | 30109                | 58125                       |
| <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

**10.4 Budget Allocation:**

The budget allocation for 4 Appellate Tribunal Inland Revenue across the Country for financial year 2024-25 was approximately Rs. 494 million including 286 million in Punjab, 40 million in Sindh, 120 million in Khyber Pakhtunkhwa and 48 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.

In 2025, there were 64487 pending cases at the start of the year. During the year, 23932 new cases were instituted, while 30109 cases were disposed of, resulting in a total of 58125 pending cases reflecting an overall decrease of 11% in pendency.

The tribunal faced significant challenges with high pendency, and a backlog of 58,125 cases at year-end. Despite resolving 30,109 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. 494 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.

#### **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. Conducting a comprehensive needs assessment for funding based on actual caseloads and trends will help align resources with operational demands.

## 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 45 Banking Courts across the country. The institution, disposal and pendency of cases is tabulated below.

|    | Name of Courts               | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----|------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1  | Banking Court, Islamabad     | 370                        | 439                     | 373                  | 436               |
| 2  | Banking Court II, Islamabad  | 299                        | 376                     | 220                  | 455               |
| 3  | Banking Court-I, Lahore      | 716                        | 623                     | 701                  | 733               |
| 4  | Banking Court-II, Lahore     | 904                        | 634                     | 857                  | 850               |
| 5  | Banking Court-III, Lahore    | 422                        | 1275                    | 1504                 | 412               |
| 6  | Banking Court-IV, Lahore     | 454                        | 474                     | 592                  | 495               |
| 7  | Banking Court-V, Lahore      | 993                        | 393                     | 795                  | 604               |
| 8  | Banking Court-VI, Lahore     | 483                        | 551                     | 588                  | 580               |
| 9  | Banking Court-VII, Lahore    | 672                        | 346                     | 532                  | 593               |
| 10 | Banking Court-I, Gujranwala  | 742                        | 437                     | 511                  | 727               |
| 11 | Banking Court-II, Gujranwala | 461                        | 569                     | 550                  | 492               |
| 12 | Banking Court-I, Faisalabad  | 1346                       | 595                     | 653                  | 1288              |

| Name of Courts |                                    | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----------------|------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 13             | Banking Court-II, Faisalabad       | 747                        | 521                     | 483                  | 785               |
| 14             | Banking Court - I, Bahawalpur      | 770                        | 618                     | 860                  | 502               |
| 15             | Banking Court - II, Bahawalpur     | 1550                       | 798                     | 1145                 | 1222              |
| 16             | Banking Court, Dera Ghazi Khan     | 618                        | 658                     | 739                  | 616               |
| 17             | Banking Court, Rawalpindi          | 291                        | 852                     | 769                  | 373               |
| 18             | Banking Court, Sargodha            | 751                        | 321                     | 418                  | 732               |
| 19             | Banking Court-I, Multan            | 875                        | 720                     | 686                  | 979               |
| 20             | Banking Court-II, Multan           | 1187                       | 713                     | 578                  | 1401              |
| 21             | Banking Court, Sahiwal             | 566                        | 534                     | 535                  | 574               |
| 22             | Banking Court, Hafizabad           | 564                        | 252                     | 362                  | 487               |
| 23             | Banking Court, T.T.Singh           | 491                        | 257                     | 428                  | 337               |
| 24             | Banking Court, Vehari              | 794                        | 311                     | 413                  | 691               |
| 25             | Banking Court, Sialkot             | 413                        | 319                     | 303                  | 450               |
| 26             | Banking Court-I, Karachi           | 809                        | 447                     | 545                  | 711               |
| 27             | Banking Court-II, Karachi          | 673                        | 507                     | 567                  | 717               |
| 28             | Banking Court-III, Karachi         | 475                        | 341                     | 305                  | 530               |
| 29             | Banking Court-IV, Karachi          | 595                        | 384                     | 308                  | 691               |
| 30             | Banking Court-V, Karachi           | 426                        | 502                     | 449                  | 510               |
| 31             | Banking Court-I, Hyderabad         | 857                        | 1033                    | 369                  | 1521              |
| 32             | Banking Court-II, Hyderabad        | 1239                       | 166                     | 265                  | 1140              |
| 33             | Banking Court-I, Sukkur            | 1747                       | 1523                    | 1294                 | 1976              |
| 34             | Banking Court-II, Sukkur           | 398                        | 183                     | 166                  | 418               |
| 35             | Banking Court-I, Larkana           | 654                        | 278                     | 287                  | 645               |
| 36             | Banking Court-II, Larkana          | 661                        | 54                      | 77                   | 640               |
| 37             | Banking Court, Mirpurkhas          | 244                        | 765                     | 716                  | 293               |
| 38             | Banking Court, Shaheed Benazirabad | 1355                       | 792                     | 321                  | 1829              |
| 39             | Banking Court, Ghotki              | 797                        | 439                     | 525                  | 730               |

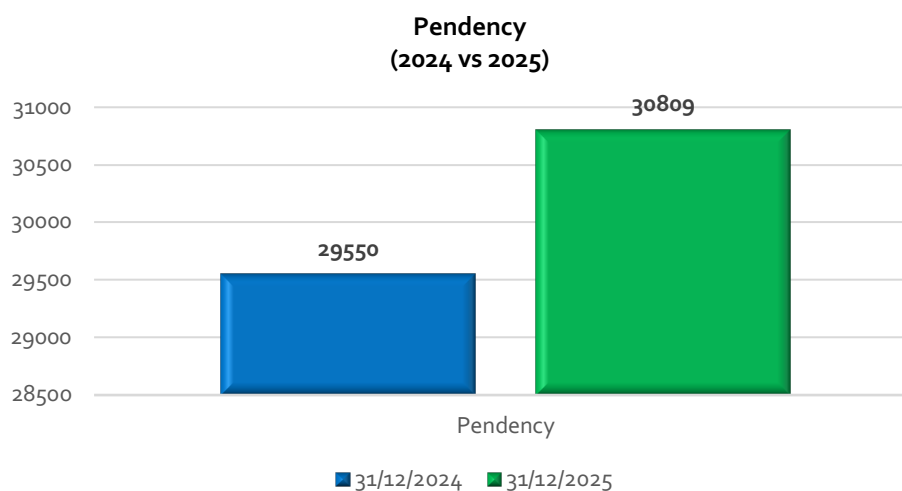
| Name of Courts                                                                                                                                                                            |                                 | Previous Pendency (Jan'25) | Institution during year | Disposal during year | Pendency (Dec'25) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 40                                                                                                                                                                                        | Banking Court-I, Peshawar       | 317                        | 352                     | 349                  | 320               |
| 41                                                                                                                                                                                        | Banking Court-II, Peshawar      | 311                        | 474                     | 549                  | 235               |
| 42                                                                                                                                                                                        | Banking Court, Abbottabad       | 209                        | 368                     | 248                  | 335               |
| 43                                                                                                                                                                                        | Banking Court, Dear Ismail Khan | 209                        | 215                     | 238                  | 443               |
| 44                                                                                                                                                                                        | Banking Court, Quetta           | 228                        | 181                     | 192                  | 199               |
| 45                                                                                                                                                                                        | Banking Court, Dear Allah Yar   | 132                        | 28                      | 38                   | 112               |
| <b>Total</b>                                                                                                                                                                              |                                 | <b>29815</b>               | <b>22618</b>            | <b>23403</b>         | <b>30809</b>      |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently two courts in Punjab are lying Vacant</i> |                                 |                            |                         |                      |                   |

Banking Court-I, Sukkur, 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 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 39            | 30627                         | 18208                   | 20980                | 29550                       |
| <b>2025</b> | 45            | 29815                         | 22618                   | 23403                | 30809                       |

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



#### 11.4 Budget Allocation:

The budget allocation for 45 Banking Courts across the country for financial year 2024-25 was approximately Rs. 996 million. The province-wise breakup of budget allocation is as follows;

| Province           | Budget Allocation<br>(2024-25)<br>(Millions) |
|--------------------|----------------------------------------------|
| Punjab             | 568                                          |
| Sindh              | 310                                          |
| Khyber Pakhtunkhwa | 66                                           |
| Balochistan        | 22                                           |
| Islamabad          | 30                                           |
| <b>Total</b>       | <b>996</b>                                   |

#### 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.

In 2025, there were 29815 pending cases at the start of the year. During the year, 22618 new cases were instituted, while 23403 cases were disposed of, resulting in a total of 30809 pending cases reflecting an overall increase of 3% in pendency. 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.

Punjab had higher caseloads than other regions. With a Rs. 996 million budget, the courts need better case management, prioritization, and targeted resource allocation to address high volumes and regional disparities.

#### 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:

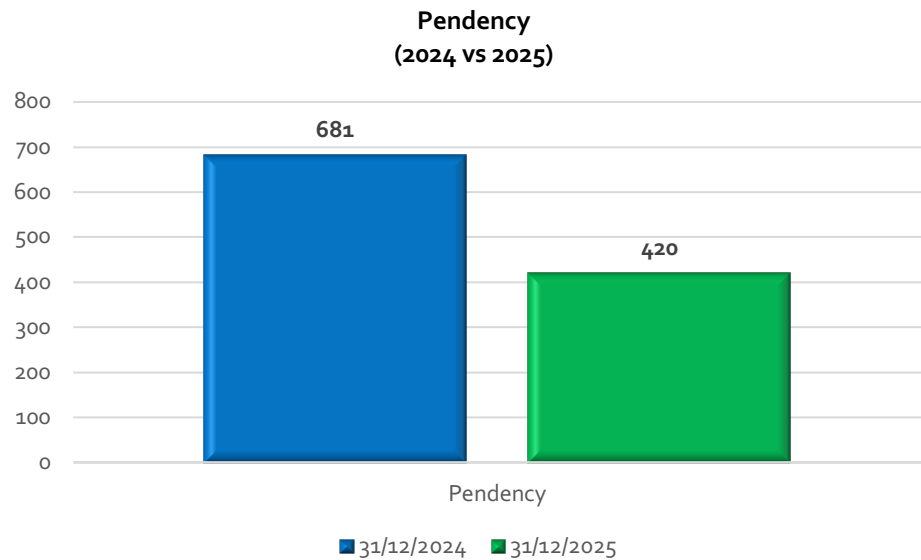
There is one Child Protection Court in Punjab. The institution, disposal and pendency of cases is tabulated below.

| Name of Courts                                                                                                                  |                               | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Child Protection Court Punjab | 681                        | 2845                    | 3106                 | 420               |
| <b>Total</b>                                                                                                                    |                               | <b>681</b>                 | <b>2845</b>             | <b>3106</b>          | <b>420</b>        |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                               |                            |                         |                      |                   |

### 12.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1             | 369                           | 1883                    | 1508                 | 681                         |
| <b>2025</b> | 1             | 681                           | 2845                    | 3106                 | 420                         |

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. In 2025, there were 681 pending cases at the start of the year. During the year, 2845 new cases were instituted, while 3106 cases were disposed of, resulting in a total of 420 pending cases reflecting an overall decrease of 38% in pendency. 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 420 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:

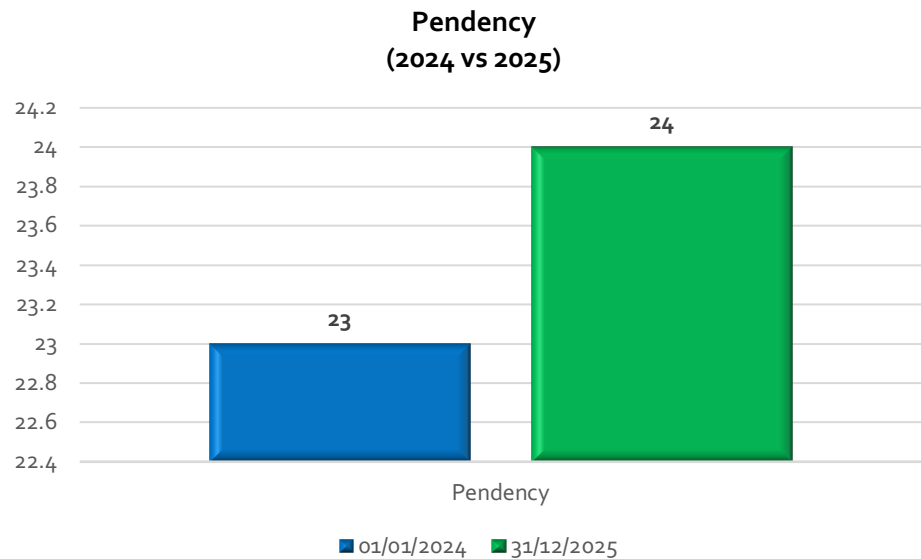
There is 2 Commercial Courts in Pakistan. The institution, disposal and pendency of cases is tabulated in the following table.

| Name of Courts                                                                                                                                                                                 |                         | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                              | Commercial Court Punjab | 17                         | 0                       | 0                    | 19                |
| 2                                                                                                                                                                                              | Commercial Court Sindh  | 6                          | 0                       | 0                    | 5*                |
| <b>Total</b>                                                                                                                                                                                   |                         | <b>23</b>                  | <b>0</b>                | <b>0</b>             | <b>24</b>         |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i><br><i>* one case transferred out at Commercial Court Sindh</i> |                         |                            |                         |                      |                   |

#### 13.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 2             | 23                            | 0                       | 0                    | 23                          |
| <b>2025</b> | 2             | 23                            | 0                       | 0                    | 24                          |

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 2024-25 was approximately Rs. 24 million. The province-wise breakup of budget allocation is as follows;

| Province | Budget Allocation<br>(2024-25)<br>(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 & Sindh have faced significant operational challenges due to vacant positions of members. As a result, no cases were disposed of in 2025, 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.

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A year-on-year analysis reveals no progress from 2024 to 2025, 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.

### **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:

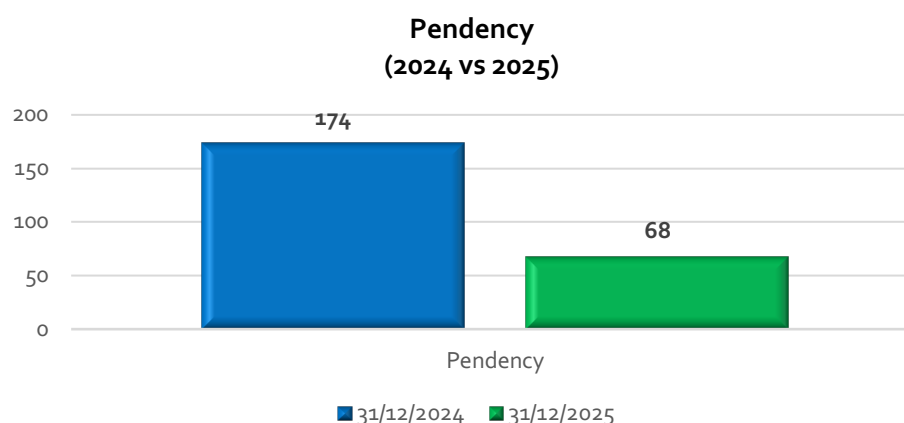
There is one Competition Appellate Tribunal in Pakistan. The institution, disposal and pendency of cases is tabulated below.

| Name of Tribunals                                                                                                                                                             |                                | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                             | Competition Appellate Tribunal | 180                        | 114                     | 226                  | 68                |
| <b>Total</b>                                                                                                                                                                  |                                | <b>180</b>                 | <b>114</b>              | <b>226</b>           | <b>68</b>         |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently the court is lying vacant</i> |                                |                            |                         |                      |                   |

### 14.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1                | 202                           | 3                       | 31                   | 174                         |
| <b>2025</b> | 1                | 180                           | 114                     | 226                  | 68                          |

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



#### 14.4 Budget Allocation:

The budget allocation for one Competition Appellate Tribunal for financial year 2024-25 was approximately .Rs. 59 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 posts of Presiding Officer/ Chairman and two members are vacant. In 2025, there were 180 pending cases at the start of the year. During the year, 114 new cases were instituted, while 226 cases were disposed of, resulting in a total of 62 pending cases reflecting an overall decrease in pendency. 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. 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. 59 million provides essential support, yet ongoing resource constraints may affect operational capacity.

#### 14.6 Recommendation:

Increasing outreach and public education can help raise awareness and strengthen case management practices

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## 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`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----------------|---------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1              | Consumer Court, Lahore          | 1595                       | 298                     | 374                  | 1593              |
| 2              | Consumer Court, Sahiwal         | 167                        | 73                      | 42                   | 200               |
| 3              | Consumer Court, Dera Ghazi Khan | 10                         | 29                      | 6                    | 33                |
| 4              | Consumer Court, Multan          | 99                         | 80                      | 48                   | 131               |
| 5              | Consumer Court, Gujranwala      | 45                         | 67                      | 66                   | 48                |
| 6              | Consumer Court, Sargodha        | 128                        | 63                      | 77                   | 114               |
| 7              | Consumer Court, Gujrat          | 15                         | 49                      | 21                   | 43                |
| 8              | Consumer Court, Sialkot         | 15                         | 57                      | 52                   | 27                |
| 9              | Consumer Court, Bahawalpur      | 172                        | 44                      | 22                   | 196               |
| 10             | Consumer Court, Faisalabad      | 120                        | 120                     | 122                  | 126               |
| 11             | Consumer Court, Rawalpindi      | 55                         | 102                     | 64                   | 94                |
| 12             | Consumer Court, Raheem Yar Khan | 32                         | 14                      | 0                    | 47                |
| 13             | Consumer Court, Bahawalnagar    | 8                          | 29                      | 26                   | 11                |
| 14             | Consumer Court, Bhakkar         | 19                         | 19                      | 19                   | 19                |
| 15             | Consumer Court, Mandi Bahauddin | 28                         | 37                      | 43                   | 24                |
| 16             | Consumer Court, Vehari          | 20                         | 15                      | 30                   | 5                 |
| 17             | Consumer Court, Sheikhpura      | 6                          | 5                       | 6                    | 5                 |
| 18             | Consumer Court, Charsadda       | 17                         | 1077                    | 1074                 | 25                |
| 19             | Consumer Court, Lakki Marwat    | 6                          | 17                      | 22                   | 1                 |
| 20             | Consumer Court, Kohat           | 148                        | 261                     | 279                  | 137               |
| 21             | Consumer Court, Peshawar        | 104                        | 609                     | 609                  | 451               |
| 22             | Consumer Court, Mansehra        | 94                         | 112                     | 194                  | 15                |
| 23             | Consumer Court, Bannu           | 34                         | 141                     | 136                  | 40                |
| 24             | Consumer Court, Mardan          | 172                        | 660                     | 698                  | 149               |
| 25             | Consumer Court, Haripur         | 207                        | 337                     | 539                  | 143               |
| 26             | Consumer Court, Nowshera        | 172                        | 427                     | 507                  | 181               |
| 27             | Consumer Court, Swat            | 67                         | 227                     | 244                  | 63                |
| 28             | Consumer Court, Karak           | 85                         | 46                      | 54                   | 99                |
| 29             | Consumer Court, Chitral         | 11                         | 17                      | 18                   | 10                |

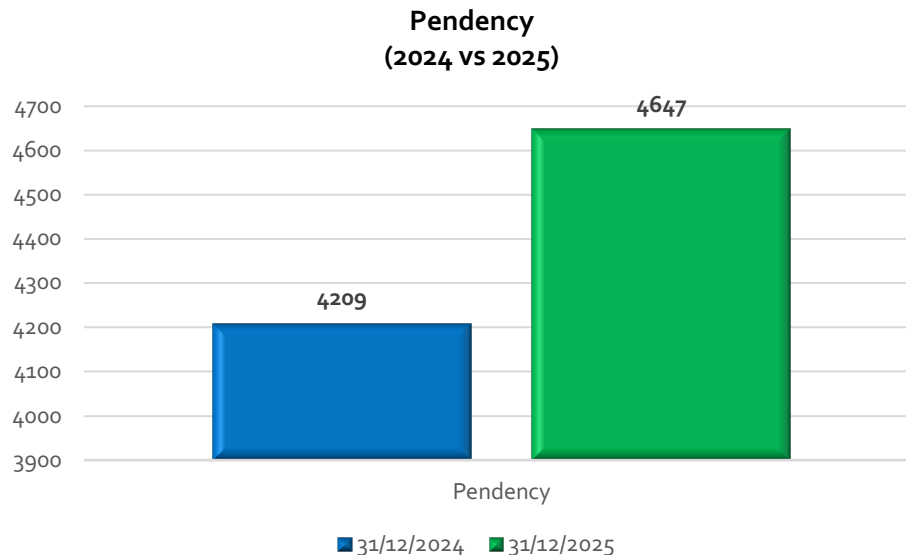
| Name of Courts                                                                                                                                                                                      |                            | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 30                                                                                                                                                                                                  | Consumer Court, D.I Khan   | 192                        | 539                     | 583                  | 148               |
| 31                                                                                                                                                                                                  | Consumer Court, Swabi      | 183                        | 1416                    | 1318                 | 314               |
| 32                                                                                                                                                                                                  | Consumer Court, Malakand   | 60                         | 86                      | 98                   | 48                |
| 33                                                                                                                                                                                                  | Consumer Court, Tank       | 128                        | 18                      | 12                   | 28                |
| 34                                                                                                                                                                                                  | Consumer Court, Abbottabad | 86                         | 191                     | 266                  | 79                |
| <b>Total</b>                                                                                                                                                                                        |                            | <b>4300</b>                | <b>7282</b>             | <b>7669</b>          | <b>4647</b>       |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 4 courts are lying vacant in Khyber Pakhtunkhwa</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 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 34            | 4698                          | 9719                    | 10933                | 4209                        |
| <b>2025</b> | 34            | 4300                          | 7282                    | 7669                 | 4647                        |

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



#### 15.4 Budget Allocation:

The budget allocation for 34 Consumer Courts across the country for financial year 2024-25 was approximately Rs. 747 million. The province-wise breakup of budget allocation is as follows;

| Province           | Budget Allocation<br>(2024-25)<br>(Millions) |
|--------------------|----------------------------------------------|
| Punjab             | 362                                          |
| Khyber Pakhtunkhwa | 385                                          |
| <b>Total</b>       | <b>747</b>                                   |

#### 15.5 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.

In 2025, there were 4300 pending cases at the start of the year. During the year, 7282 new cases were instituted, while 7669 cases were disposed of, resulting in a total of 4647 pending cases reflecting an overall increase of 8% in pendency

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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. 747 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.

#### **15.6 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 Tribunals

### 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 filing 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`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                        | Customs Appellate Tribunal Bench I, Islamabad  | 101                        | 378                     | 281                  | 164               |
| 2                                                                                                                                                                                        | Customs Appellate Tribunal Bench II, Islamabad | 109                        | 125                     | 160                  | 74                |
| 3                                                                                                                                                                                        | Customs Appellate Tribunal Bench I, Lahore     | 982                        | 472                     | 655                  | 807               |
| 4                                                                                                                                                                                        | Customs Appellate Tribunal Bench II, Lahore    | 723                        | 813                     | 758                  | 781               |
| 5                                                                                                                                                                                        | Customs Appellate Tribunal Bench I, Karachi    | 296                        | 527                     | 303                  | 653               |
| 6                                                                                                                                                                                        | Customs Appellate Tribunal Bench II, Karachi   | 409                        | 617                     | 190                  | 681               |
| 7                                                                                                                                                                                        | Customs Appellate Tribunal Bench III, Karachi  | 659                        | 697                     | 301                  | 1217              |
| <b>Total</b>                                                                                                                                                                             |                                                | <b>3279</b>                | <b>3629</b>             | <b>2648</b>          | <b>4377</b>       |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 1 court is lying vacant in Islamabad</i> |                                                |                            |                         |                      |                   |

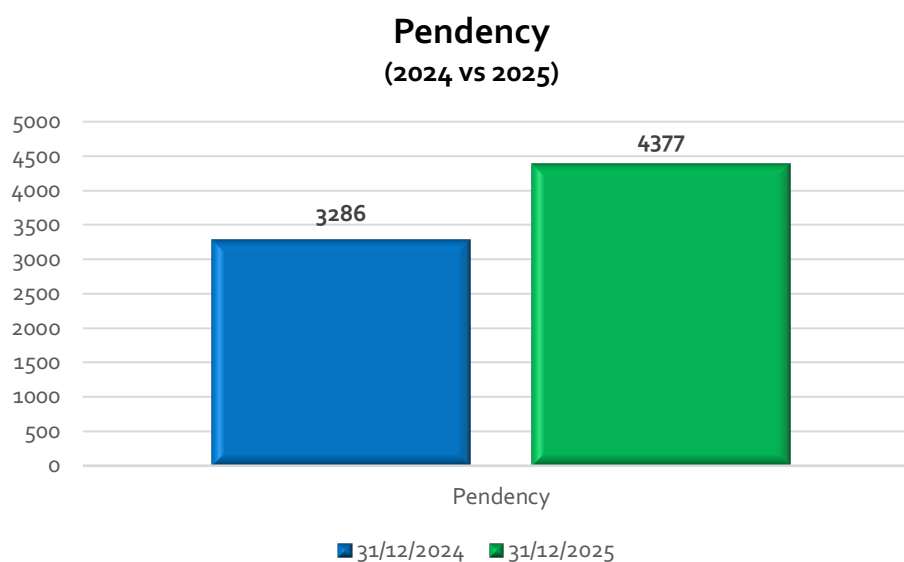
Customs Appellate Tribunal Bench II Lahore has been reported as having the highest institution and disposal among all Customs Appellate Tribunals. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

**16.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.**

| Year | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| 2024 | 7                | 3961                          | 4634                    | 5575                 | 3286                        |
| 2025 | 7                | 3279                          | 3629                    | 2648                 | 4377                        |

*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



**16.4 Budget Allocation:**

The budget allocation for 7 Customs Appellate Tribunals across the Country for financial year 2024-25 was approximately Rs. 309 million. The province-wise breakup of budget allocation is as follows;

| Province     | Budget Allocation<br>(2024-25)<br>(Millions) |
|--------------|----------------------------------------------|
| Punjab       | 112                                          |
| Sindh        | 109                                          |
| Islamabad    | 88                                           |
| <b>Total</b> | <b>309</b>                                   |

**16.5 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. In 2025, there were 3279 pending cases at the start of the year. During the year, 3629 new cases were instituted, while 2648 cases were disposed of, resulting in a total of 4377 pending cases reflecting an overall increase of 33% in pendency. 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 increase 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. 309 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.

**16.6 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 below.

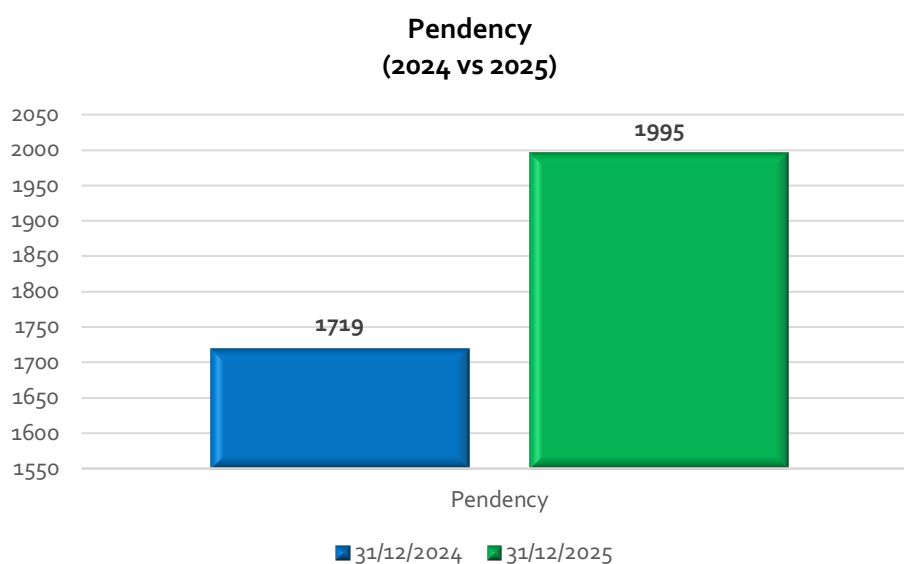
| Name of Courts                                                                                                                                                                                         |                        | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                                      | Drug Court, Islamabad  | 19                         | 13                      | 18                   | 14                |
| 2                                                                                                                                                                                                      | Drug Court, Rawalpindi | 54                         | 90                      | 98                   | 46                |
| 3                                                                                                                                                                                                      | Drug Court, Lahore     | 0                          | 738                     | 725                  | 13                |
| 4                                                                                                                                                                                                      | Drug Court, Faisalabad | 218                        | 422                     | 406                  | 240               |
| 5                                                                                                                                                                                                      | Drug Court, Gujranwala | 318                        | 376                     | 386                  | 308               |
| 6                                                                                                                                                                                                      | Drug Court, Bahawalpur | 170                        | 307                     | 348                  | 129               |
| 7                                                                                                                                                                                                      | Drug Court, Multan     | 20                         | 511                     | 197                  | 334               |
| 8                                                                                                                                                                                                      | Drug Court, Karachi    | 59                         | 13                      | 14                   | 63                |
| 9                                                                                                                                                                                                      | Drug Court, Peshawar   | 832                        | 625                     | 723                  | 747               |
| 10                                                                                                                                                                                                     | Drug Court, Quetta     | 101                        | 2                       | 1                    | 101               |
| <b>Total</b>                                                                                                                                                                                           |                        | <b>1791</b>                | <b>3097</b>             | <b>2916</b>          | <b>1995</b>       |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 1 court each lying vacant at Sindh and Balochistan</i> |                        |                            |                         |                      |                   |

Drug Court, Lahore, 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 2024 and 2025.**

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 10            | 2124                          | 4461                    | 4912                 | 1719                        |
| <b>2025</b> | 10            | 1791                          | 3097                    | 2916                 | 1995                        |

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 2024-25 was approximately Rs. 351 million. The province-wise breakup of budget allocation is as follows;

| Province           | Budget Allocation (2024-25) (Millions) |
|--------------------|----------------------------------------|
| Punjab             | 246                                    |
| Sindh              | 45                                     |
| Khyber Pakhtunkhwa | 27                                     |
| Balochistan        | 15                                     |
| Islamabad          | 18                                     |
| <b>Total</b>       | <b>351</b>                             |

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**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. In 2025, there were 1791 pending cases at the start of the year. During the year, 3097 new cases were instituted, while 2916 cases were disposed of, resulting in a total of 1995 pending cases reflecting an overall increase of 11% in pendency. 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. 351 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.

**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 Tribunals

### 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 Tribunals across the country. The institution, disposal and pendency of cases is tabulated below.

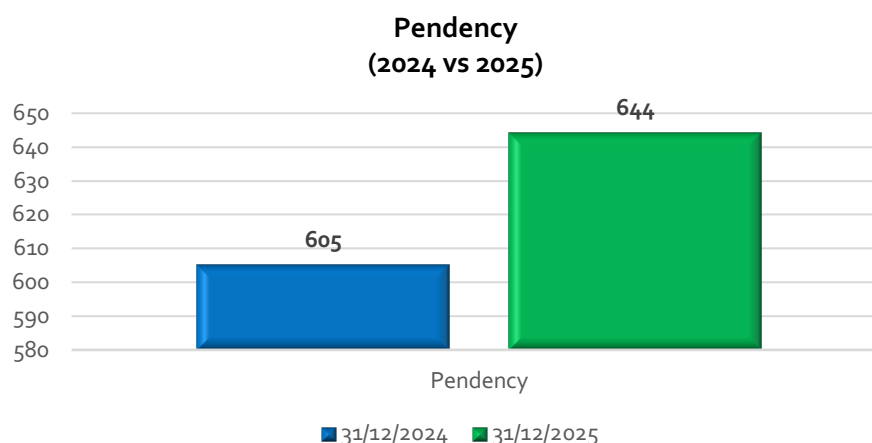
| Name of Tribunals                                                                                                               |                                            | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Environment Protection Tribunal, Islamabad | 25                         | 12                      | 20                   | 17                |
| 2                                                                                                                               | Environment Protection Tribunal, Lahore    | 288                        | 0                       | 0                    | 288               |
| 3                                                                                                                               | Environment Protection Tribunal, Karachi   | 66                         | 20                      | 7                    | 79                |
| 4                                                                                                                               | Environment Protection Tribunal, Peshawar  | 158                        | 110                     | 174                  | 130               |
| 5                                                                                                                               | Environment Protection Tribunal, Quetta    | 68                         | 123                     | 61                   | 130               |
| <b>Total</b>                                                                                                                    |                                            | <b>605</b>                 | <b>265</b>              | <b>262</b>           | <b>644</b>        |
| <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 Quetta, has been reported as having the highest institution 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 2024 and 2025.**

| Year                                                                                                                            | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|---------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b>                                                                                                                     | 5                | 643                           | 1145                    | 1190                 | 605                         |
| <b>2025</b>                                                                                                                     | 5                | 605                           | 265                     | 262                  | 644                         |
| <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

**18.4 Budget Allocation:**

The budget allocation for 5 Environmental Protection Tribunal across the Country for financial year 2024-25 was approximately Rs. 195 million. The province-wise breakup of budget allocation is as follows;

| Province           | Budget Allocation (2024-25)<br>(Millions) |
|--------------------|-------------------------------------------|
| Punjab             | 67                                        |
| Sindh              | 56                                        |
| Khyber Pakhtunkhwa | 25                                        |
| Balochistan        | 3                                         |
| Islamabad          | 44                                        |
| <b>Total</b>       | <b>195</b>                                |

**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.

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The tribunal has demonstrated effectiveness in managing cases, but the total pendency indicates that demand continues to exceed capacity. Implementing improved case management practices and prioritizing urgent cases can help enhance efficiency.

In 2025, there were 605 pending cases at the start of the year. During the year, 265 new cases were instituted, while 262 cases were disposed of, resulting in a total of 644 pending cases reflecting an overall increase of 6% in pendency

During the year-on-year analysis, the tribunals have disposed significant number of cases. 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. 195 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:

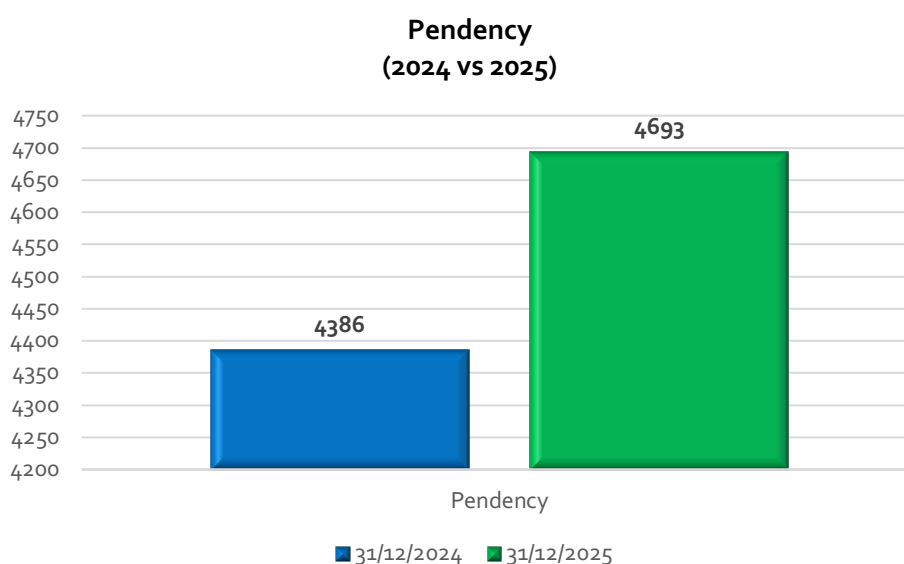
There is one Federal Service Tribunal with its benches across the country. The institution, disposal and pendency of cases is tabulated below.

| Name of Tribunals                                                                                                               |                                           | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Federal Service Tribunal, Islamabad Bench | 4386                       | 1977                    | 1670                 | 4693              |
| <b>Total</b>                                                                                                                    |                                           | <b>4386</b>                | <b>1977</b>             | <b>1670</b>          | <b>4693</b>       |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                                           |                            |                         |                      |                   |

**19.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.**

| Year        | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1                | 4278                          | 1980                    | 1872                 | 4386                        |
| <b>2025</b> | 1                | 4386                          | 1977                    | 1670                 | 4693                        |

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 2024-25 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.

In 2025, there were 4386 pending cases at the start of the year. During the year, 1977 new cases were instituted, while 1670 cases were disposed of, resulting in a total of 4693 pending cases reflecting an overall increase of 7% in pendency

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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 an 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 Boards

### 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:

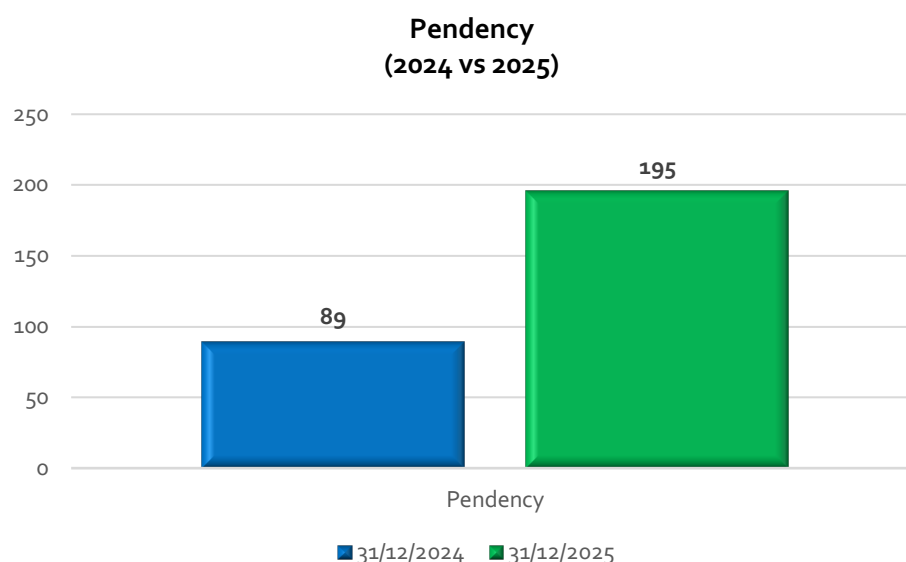
There are 2 Foreign Exchange Regulation Appellate Boards across the country. The institution, disposal and pendency of cases tabulated below.

| Name of Appellate Board                                                                                                         |                                           | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Foreign Exchange Appellate Board, Lahore  | 18                         | 59                      | 60                   | 18                |
| 2                                                                                                                               | Foreign Exchange Appellate Board, Karachi | 71                         | 111                     | 5                    | 177               |
| <b>Total</b>                                                                                                                    |                                           | <b>89</b>                  | <b>170</b>              | <b>65</b>            | <b>195</b>        |
| <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 2024 and 2025.

| Year        | No. of Appellate Board | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 2                      | 76                            | 75                      | 62                   | 89                          |
| <b>2025</b> | 2                      | 89                            | 170                     | 65                   | 195                         |

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 2024-25 was approximately Rs. 42 million. The province-wise breakup of budget allocation is as follows;

| Province | Budget Allocation<br>(2024-25)<br>(Millions) |
|----------|----------------------------------------------|
| Punjab   | 32                                           |
| Sindh    | 10                                           |
| Total    | 42                                           |

#### 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 an 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.

In 2025, there were 89 pending cases at the start of the year. During the year, 170 new cases were instituted, while 65 cases were disposed of, resulting in a total of 195 pending cases reflecting an overall increase of 119% in pendency.

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. 42 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.

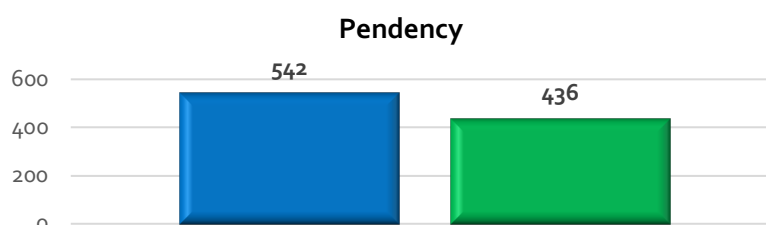
### 21.2 Statistics of Cases:

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

| Name of Courts                                                                                                                  |                   | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Gas Utility Court | 542                        | 197                     | 259                  | 476               |
| <b>Total</b>                                                                                                                    |                   | <b>542</b>                 | <b>197</b>              | <b>259</b>           | <b>476</b>        |
| <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 2024-25 was approximately Rs. 8 million.



## 22. Insurance Appellate Tribunals

### 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 tabulated in the following table.

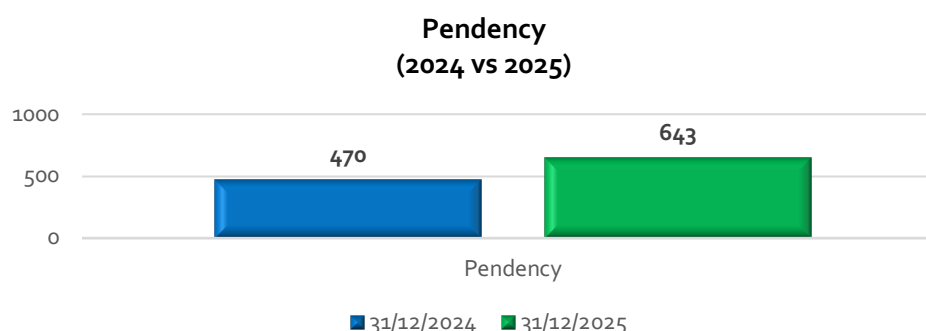
| Name of Tribunals                                                                                                                                                                                                                                                             |                                       | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                                                                                                             | Insurance Appellate Tribunal, Lahore  | 136                        | 49                      | 17                   | 194               |
| 2                                                                                                                                                                                                                                                                             | Insurance Appellate Tribunal, Multan  | 70                         | 90                      | 16                   | 152               |
| 3                                                                                                                                                                                                                                                                             | Insurance Appellate Tribunal, Karachi | 264                        | 44                      | 11                   | 297               |
| <b>Total</b>                                                                                                                                                                                                                                                                  |                                       | <b>470</b>                 | <b>183</b>              | <b>44</b>            | <b>643</b>        |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 3 courts in Punjab and 1 court in Sindh are lying Vacant whereas Insurance Appellate Tribunal Rawalpindi is newly created</i> |                                       |                            |                         |                      |                   |

Insurance Appellate Tribunal, Multan has been reported as having the highest institution among all Insurance Appellate Tribunals. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted. Post of Presiding Officer at Insurance Appellate Tribunal, Lahore-Multan and Karachi lying vacant.

### 22.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 3                | 446                           | 546                     | 543                  | 470                         |
| <b>2025</b> | 3                | 470                           | 183                     | 44                   | 643                         |

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



## 22.4 Budget Allocation:

The budget allocation for 3 Insurance Appellate Tribunals across the Country for financial year 2024-25 was approximately Rs. 137 million. The province-wise breakup of budget allocation is as follows;

| Province     | Budget Allocation<br>(2024-25)<br>(Millions) |
|--------------|----------------------------------------------|
| Punjab       | 129                                          |
| Sindh        | 8                                            |
| <b>Total</b> | <b>137</b>                                   |

## 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.

In 2025, there were 470 pending cases at the start of the year. During the year, 183 new cases were instituted, while 44 cases were disposed of, resulting in a total of 643 pending cases reflecting an overall increase of 37% in pendency.

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. 137 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 Tribunals

### 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 7 Intellectual Property Tribunals across the country. Four in Punjab and one each in Sindh, Balochistan and Islamabad. The institution, disposal and pendency of cases tabulated below.

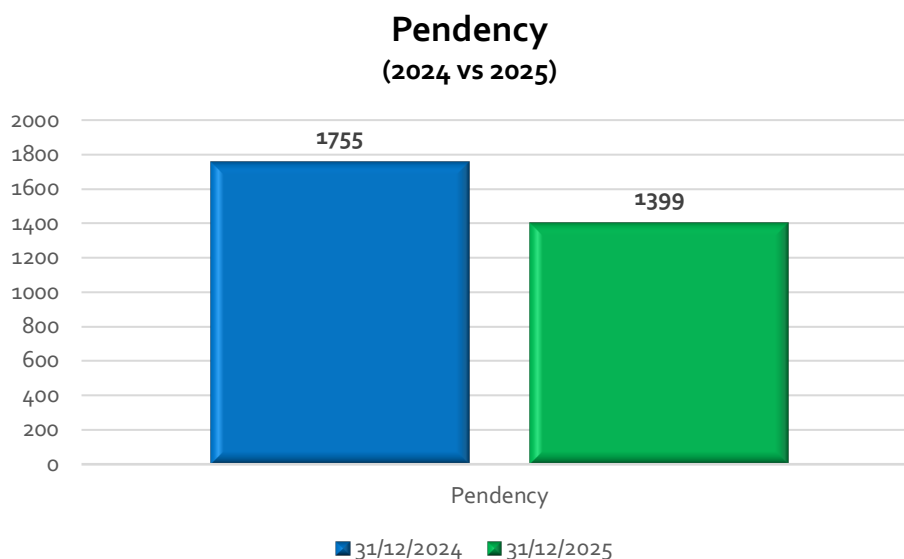
| Name of Tribunals                                                                                                                                                                     |                                             | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                     | Intellectual Property Tribunal, Islamabad   | 51                         | 58                      | 62                   | 47                |
| 2                                                                                                                                                                                     | Intellectual Property Tribunal, Lahore      | 1537                       | 561                     | 873                  | 781               |
| 3                                                                                                                                                                                     | Intellectual Property Tribunal, Lahore II   | 0                          | 9                       | 32                   | 201               |
| 4                                                                                                                                                                                     | Intellectual Property Tribunal, Rawalpindi  | 35                         | 47                      | 53                   | 34                |
| 5                                                                                                                                                                                     | Intellectual Property Tribunal, Multan      | 0                          | 34                      | 93                   | 160               |
| 6                                                                                                                                                                                     | Intellectual Property Tribunal, Karachi     | 126                        | 123                     | 143                  | 168               |
| 7                                                                                                                                                                                     | Intellectual Property Tribunal, Balochistan | 6                          | 11                      | 9                    | 8                 |
| <b>Total</b>                                                                                                                                                                          |                                             | <b>1755</b>                | <b>843</b>              | <b>1265</b>          | <b>1399</b>       |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 1 Court in Punjab is lying vacant</i> |                                             |                            |                         |                      |                   |

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

**23.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.**

| Year        | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 5                | 1981                          | 864                     | 1125                 | 1755                        |
| <b>2025</b> | 7                | 1755                          | 843                     | 1265                 | 1399                        |

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

**23.4 Budget Allocation:**

The budget allocation for 7 Intellectual Property Tribunal across the Country for financial year 2024-25 was approximately Rs. 108 million. The province-wise breakup of budget allocation is as follows;

| Province           | Budget Allocation<br>(2024-25)<br>(Millions) |
|--------------------|----------------------------------------------|
| <b>Punjab</b>      | 36                                           |
| <b>Sindh</b>       | 32                                           |
| <b>Balochistan</b> | 12                                           |
| <b>Islamabad</b>   | 28                                           |
| <b>Total</b>       | <b>108</b>                                   |

**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

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handled with specialized expertise. However, the absence of tribunals in Khyber Pakhtunkhwa provinces can lead to uneven protection of IP rights across the country.

In 2025, there were 1755 pending cases at the start of the year. During the year, 843 new cases were instituted, while 1265 cases were disposed of, resulting in a total of 1399 pending cases reflecting an overall decrease of 20% in pendency

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. 108 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 Tribunals

### 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 below.

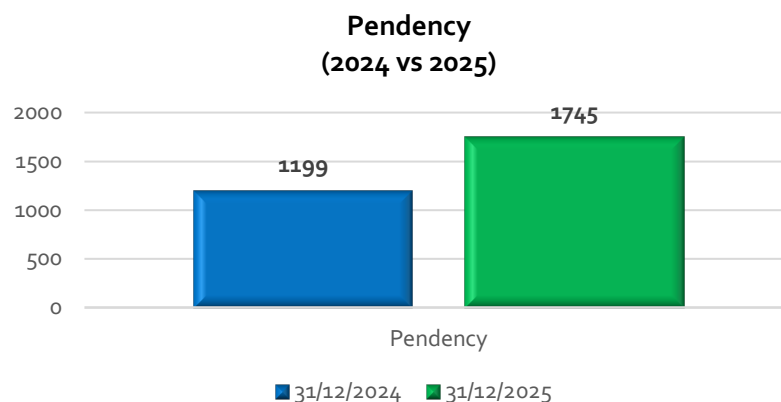
| Name of Tribunals                                                                                                               |                                     | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Labour Appellate Tribunal, Lahore   | 446                        | 788                     | 197                  | 1059              |
| 2                                                                                                                               | Labour Appellate Tribunal, Multan   | 308                        | 323                     | 384                  | 272               |
| 3                                                                                                                               | Labour Appellate Tribunal, Karachi  | 306                        | 207                     | 270                  | 265               |
| 4                                                                                                                               | Labour Appellate Tribunal, Peshawar | 140                        | 505                     | 373                  | 145               |
| 5                                                                                                                               | Labour Appellate Tribunal, Quetta   | 6                          | 12                      | 14                   | 4                 |
| <b>Total</b>                                                                                                                    |                                     | <b>1206</b>                | <b>1835</b>             | <b>1238</b>          | <b>1745</b>       |
| <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 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 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 5                | 963                           | 1981                    | 1674                 | 1199                        |
| <b>2025</b> | 5                | 1206                          | 1835                    | 1238                 | 1745                        |

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



#### 24.4 Budget Allocation:

The budget allocation for 5 Labour Appellate Tribunal across the country for financial year 2024-25 was approximately Rs. 145 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<br>(2024-25)<br>(Millions) |
|--------------------|----------------------------------------------|
| Punjab             | 92                                           |
| Sindh              | 53                                           |
| Khyber Pakhtunkhwa | -                                            |
| Balochistan        | -                                            |
| <b>Total</b>       | <b>145</b>                                   |

#### 24.5 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.

In 2025, there were 1206 pending cases at the start of the year. During the year, 1835 new cases were instituted, while 1238 cases were disposed of, resulting in a total of 1745 pending cases reflecting an overall increase of 45% in pendency

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

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The tribunal's budget allocation of Rs. 145 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.

**24.6 Recommendation:**

The Labour Appellate Tribunals in all region are indeed facing high case-load, which can lead to delays and inefficiencies in resolving Labour disputes. To address this issue, increasing the number of tribunals and providing additional resources may assist the Tribunals.

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## 25 Labour Courts

### 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 30 Labour Courts across the country. The institution, disposal and pendency of cases tabulated below.

| Name of Courts |                                      | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----------------|--------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1              | Labour Court - I, Lahore             | 140                        | 279                     | 275                  | 189               |
| 2              | Labour Court -II, Lahore             | 1168                       | 1015                    | 1078                 | 1113              |
| 3              | Labour Court-III, Ferozewala, Lahore | 185                        | 332                     | 293                  | 262               |
| 4              | Labour Court, Faisalabad             | 912                        | 541                     | 531                  | 946               |
| 5              | Labour Court, Gujranwala             | 421                        | 326                     | 522                  | 230               |
| 6              | Labour Court, Rawalpindi             | 139                        | 142                     | 134                  | 147               |
| 7              | Labour Court, Sargodha               | 182                        | 239                     | 315                  | 106               |
| 8              | Labour Court, Bahawalpur             | 129                        | 533                     | 452                  | 210               |
| 9              | Labour Court, Multan                 | 576                        | 365                     | 262                  | 739               |
| 10             | Labour Court, Sahiwal                | 103                        | 124                     | 198                  | 62                |
| 11             | Labour Court, Dera Ghazi Khan        | 1090                       | 436                     | 533                  | 993               |
| 12             | Labour Court - I, Karachi            | 261                        | 544                     | 744                  | 161               |
| 13             | Labour Court - II, Karachi           | 159                        | 85                      | 90                   | 56                |
| 14             | Labour Court -III, Karachi           | 96                         | 45                      | 98                   | 44                |
| 15             | Labour Court - IV, Karachi           | 131                        | 564                     | 485                  | 309               |
| 16             | Labour Court - V, Karachi            | 413                        | 1616                    | 1768                 | 155               |

| Name of Courts                                                                                                                                                                                                                        |                                | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 17                                                                                                                                                                                                                                    | Labour Court, Hyderabad        | 154                        | 341                     | 218                  | 288               |
| 18                                                                                                                                                                                                                                    | Labour Court, Sukkur           | 71                         | 180                     | 176                  | 75                |
| 19                                                                                                                                                                                                                                    | Labour Court, Larkana          | 1                          | 23                      | 13                   | 11                |
| 20                                                                                                                                                                                                                                    | Labour Court, Peshawar         | 2349                       | 3985                    | 3663                 | 2673              |
| 21                                                                                                                                                                                                                                    | Labour Court, Mardan           | 23                         | 1240                    | 1151                 | 112               |
| 22                                                                                                                                                                                                                                    | Labour Court, Haripur          | 214                        | 1752                    | 1644                 | 322               |
| 23                                                                                                                                                                                                                                    | Labour Court, Dera Ismail Khan | 462                        | 1509                    | 672                  | 1299              |
| 24                                                                                                                                                                                                                                    | Labour Court, Swat             | 59                         | 2392                    | 2108                 | 343               |
| 25                                                                                                                                                                                                                                    | Labour Court, Kohat            | 0                          | 288                     | 418                  | 173               |
| 26                                                                                                                                                                                                                                    | Labour Court, Quetta           | 10                         | 1321                    | 1278                 | 53                |
| 27                                                                                                                                                                                                                                    | Labour Court, Sibi             | 1                          | 12                      | 12                   | 1                 |
| 28                                                                                                                                                                                                                                    | Labour Court, Hub              | 21                         | 115                     | 120                  | 16                |
| 29                                                                                                                                                                                                                                    | Labour Court, Gawadar          | 0                          | 1                       | 1                    | 0                 |
| 30                                                                                                                                                                                                                                    | Labour Court, Loralai          | 22                         | 19                      | 33                   | 8                 |
| <b>Total</b>                                                                                                                                                                                                                          |                                | <b>9492</b>                | <b>20364</b>            | <b>19285</b>         | <b>11096</b>      |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 1 Court in Punjab, 2 Courts in Sindh and 4 Courts in Balochistan are lying vacant</i> |                                |                            |                         |                      |                   |

Labour Court, Peshawar, has been reported as having the highest institution and disposal among all Labour Courts. 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:

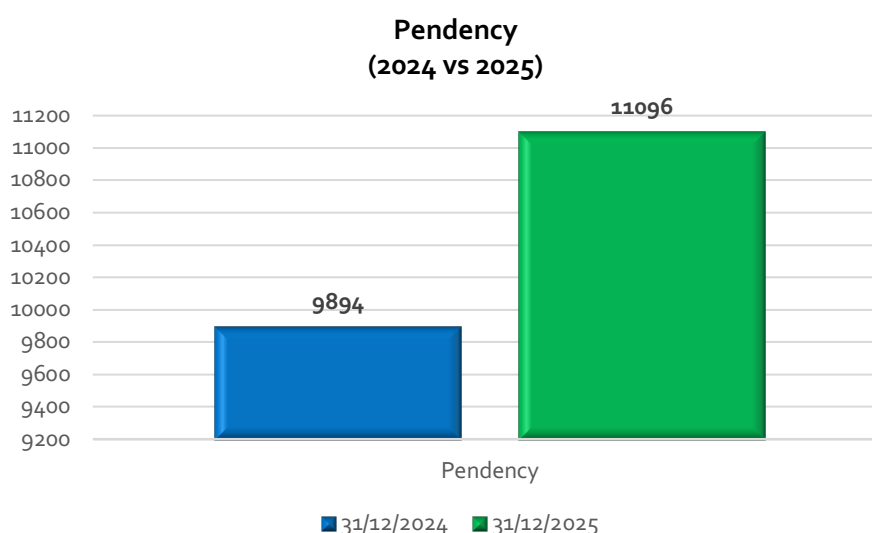
The number of Courts and Vacant position in Labour Courts are tabulated below.

|                         | Punjab | Sindh | Khyber Pakhtunkhwa | Balochistan | Total |
|-------------------------|--------|-------|--------------------|-------------|-------|
| Number of Courts        | 11     | 8     | 6                  | 5           | 30    |
| Number of Vacant Courts | 0      | 0     | 0                  | 4           | 4     |

**25.4 Institution, Disposal and Pendency of cases during the years 2024 and 2025.**

| Year                                                                                                                            | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|---------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b>                                                                                                                     | 29            | 9346                          | 18883                   | 18621                | 9894                        |
| <b>2025</b>                                                                                                                     | 30            | 9492                          | 20364                   | 19285                | 11096                       |
| <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

**25.5 Budget Allocation:**

The budget allocation for 30 Labour Courts across the Country for financial year 2024-25 was approximately Rs. 701 million. The province-wise breakup of budget allocation is as follows;

| Province                  | Budget Allocation (2024-25) (Millions) |
|---------------------------|----------------------------------------|
| <b>Punjab</b>             | 271                                    |
| <b>Sindh</b>              | 229                                    |
| <b>Khyber Pakhtunkhwa</b> | 83                                     |
| <b>Balochistan</b>        | 118                                    |
| <b>Total</b>              | <b>701</b>                             |

**25.6 Analysis:**

The Labour Courts under the Punjab Industrial Relations Act, 2010, provide adjudication of labor disputes. There are 30 courts across Pakistan, ensuring regional representation. However, vacancies in key positions, especially in Balochistan, have created inefficiencies in some regions.

In 2025, there were 9492 pending cases at the start of the year. During the year, 20364 new cases were instituted, while 19285 cases were disposed of, resulting in a total of 11096 pending cases reflecting an overall increase of 17% in pendency

Although the courts 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. 701 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:

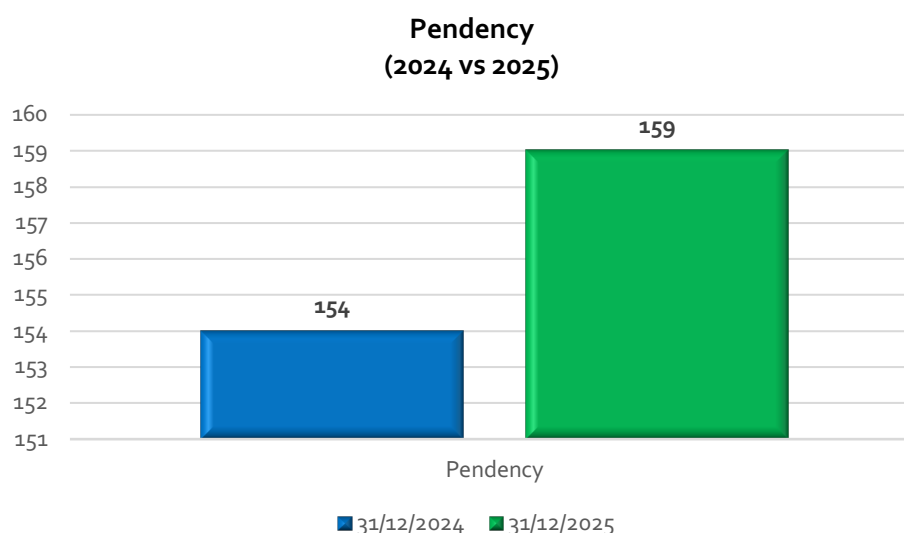
There is one Lahore Development Authority Tribunal. The institution, disposal and pendency of cases tabulated below.

| Name of Courts                                                                                                                  |                                       | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Lahore Development Authority Tribunal | 154                        | 17                      | 14                   | 159               |
| <b>Total</b>                                                                                                                    |                                       | <b>154</b>                 | <b>17</b>               | <b>14</b>            | <b>159</b>        |
| <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 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1             | 146                           | 22                      | 14                   | 154                         |
| <b>2025</b> | 1             | 154                           | 17                      | 14                   | 159                         |

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, in 2025, there were 154 pending cases at the start of the year. During the year, 17 new cases were instituted, while 14 cases were disposed of, resulting in a total of 159 pending cases reflecting an overall increase of 3% in pendency. 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 Punjab

### 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:

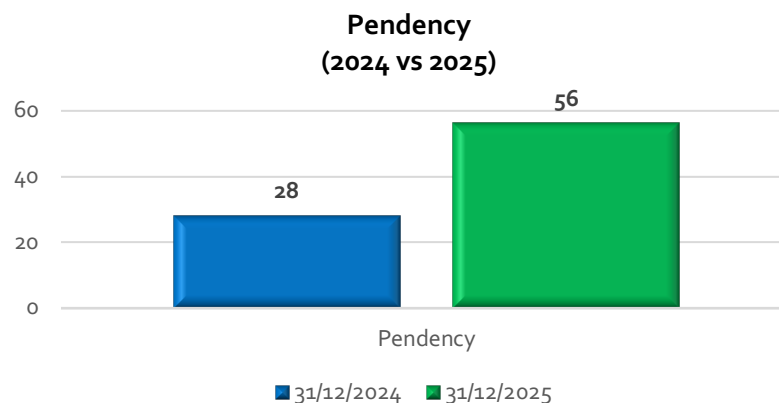
There is 1 Livestock Tribunal. The institution, disposal and pendency of cases is tabulated below.

| Name of Tribunals                                                                                                               |                                   | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Livestock Tribunal Punjab, Lahore | 28                         | 274                     | 246                  | 56                |
| <b>Total</b>                                                                                                                    |                                   | <b>28</b>                  | <b>274</b>              | <b>246</b>           | <b>56</b>         |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                                   |                            |                         |                      |                   |

### 27.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1                | 31                            | 140                     | 143                  | 28                          |
| <b>2025</b> | 1                | 28                            | 274                     | 246                  | 56                          |

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 2024-25 was approximately Rs. 20 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.

In 2025, there were 28 pending cases at the start of the year. During the year, 274 new cases were instituted, while 246 cases were disposed of, resulting in a total of 56 pending cases reflecting an overall increase of 10% in pendency.

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. 20 million for the financial year 2024-25 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:

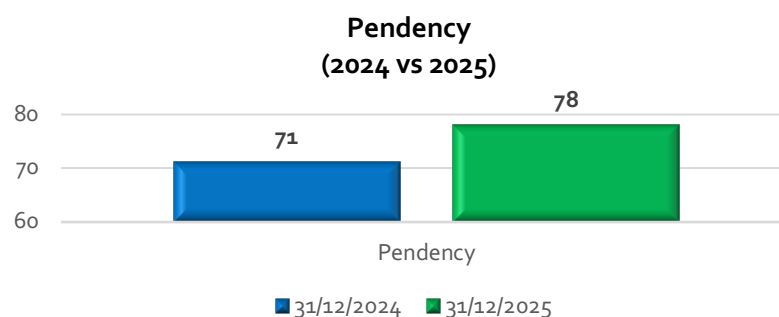
There is 1 Medical Tribunal. The institution, disposal and pendency of cases is tabulated below.

| Name of Tribunals                                                                                                               |                  | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Medical Tribunal | 72                         | 9                       | 3                    | 78                |
| <b>Total</b>                                                                                                                    |                  | <b>72</b>                  | <b>9</b>                | <b>3</b>             | <b>78</b>         |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                  |                            |                         |                      |                   |

**28.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.**

| Year | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| 2024 | 1                | 53                            | 20                      | 2                    | 71                          |
| 2025 | 1                | 72                            | 9                       | 3                    | 78                          |

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

**28.4 Budget Allocation:**

The budget allocation for financial year 2024-25 was approximately Rs. 78 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. In 2025, there were 72 pending cases at the start of the year. During the year, 9 new cases were instituted, while 3 cases were disposed of, resulting in a total of 78 pending cases reflecting an overall increase of 8% in pendency, reflecting poor performance but 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. 78 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:

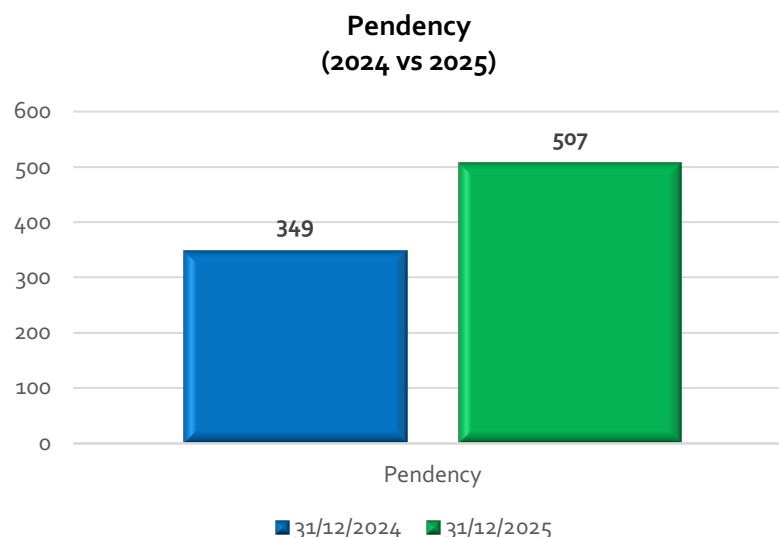
There is one National Electric Power Regulation Authority Appellate Board. The institution, disposal and pendency of cases is tabulated below.

| Name of Courts                                                                                                                  |                                              | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | National Electric Power Regulatory Authority | 349                        | 170                     | 12                   | 507               |
| <b>Total</b>                                                                                                                    |                                              | <b>349</b>                 | <b>170</b>              | <b>12</b>            | <b>507</b>        |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                                              |                            |                         |                      |                   |

### 29.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1             | 651                           | 266                     | 568                  | 349                         |
| <b>2025</b> | 1             | 349                           | 170                     | 12                   | 507                         |

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 2024-25 was approximately Rs. 85 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.

In 2025, there were 349 pending cases at the start of the year. During the year, 170 new cases were instituted, while 12 cases were disposed of, resulting in a total of 507 pending cases reflecting an overall increase of 45% in pendency, 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.

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**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<sup>th</sup> 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:

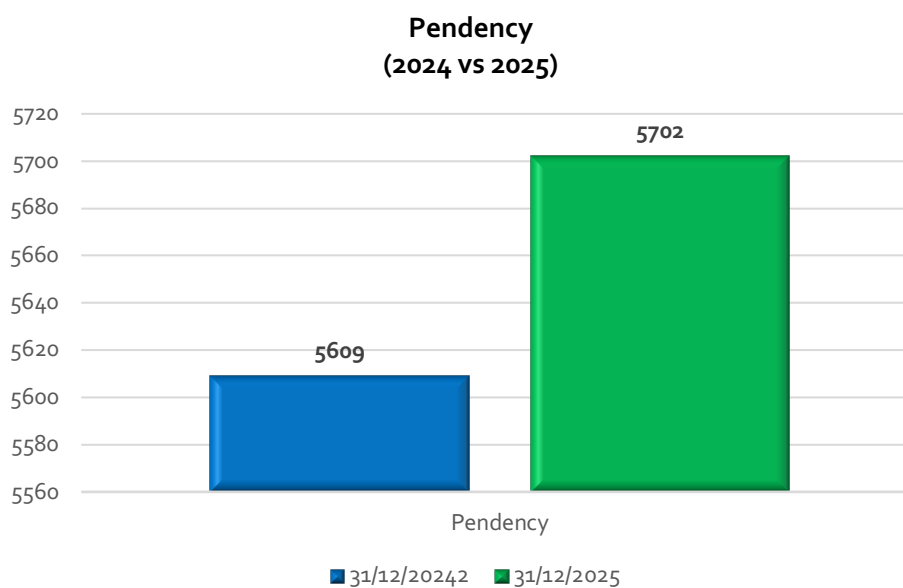
There is one National Industrial Relations Commission (NIRC) and its benches across the country. The institution, disposal and pendency of cases is tabulated below.

| Name of Tribunals                                                                                                               |                | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | NIRC Islamabad | 5380                       | 5318                    | 4996                 | 5702              |
| <b>Total</b>                                                                                                                    |                | <b>5380</b>                | <b>5318</b>             | <b>4996</b>          | <b>5702</b>       |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                |                            |                         |                      |                   |

### 30.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 1             | 5283                          | 4963                    | 4637                 | 5609                        |
| <b>2025</b> | 1             | 5380                          | 5318                    | 4996                 | 5702                        |

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 2024-25 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.

In 2025, there were 5380 pending cases at the start of the year. During the year, 5318 new cases were instituted, while 4996 cases were disposed of, resulting in a total of 5702 pending cases reflecting an overall increase of 6% in pendency, 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 are 4 Provincial Service Tribunals. The institution, disposal and pendency of cases is tabulated in the following table.

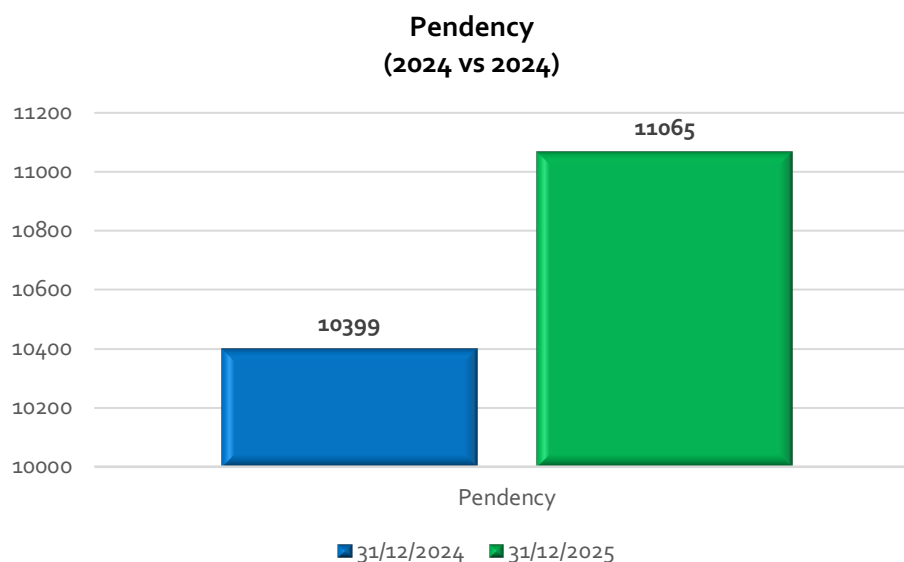
| Name of Tribunals                                                                                                                                                                    |                                      | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                    | Punjab Service Tribunal, Lahore      | 6095                       | 5836                    | 12546                | 5371              |
| 2                                                                                                                                                                                    | Sindh Service Tribunal, Karachi      | 1333                       | 644                     | 476                  | 1517              |
| 3                                                                                                                                                                                    | K.P Service Tribunal, Peshawar       | 2343                       | 4304                    | 3295                 | 3560              |
| 4                                                                                                                                                                                    | Balochistan Service Tribunal, Quetta | 405                        | 1037                    | 825                  | 617               |
| <b>Total</b>                                                                                                                                                                         |                                      | <b>10176</b>               | <b>11821</b>            | <b>17142</b>         | <b>11065</b>      |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 1 post in Punjab is lying Vacant</i> |                                      |                            |                         |                      |                   |

Provincial Service Tribunal, Lahore has been reported as having the highest institution and Disposal 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 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Tribunals | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|------------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 4                | 9443                          | 11050                   | 10999                | 10399                       |
| <b>2025</b> | 4                | 10176                         | 11821                   | 17142                | 11065                       |

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



#### 31.4 Budget Allocation:

The budget allocation for 4 Provincial Service Tribunals across the Country for financial year 2024-25 was approximately Rs. 624 million. The province-wise breakup of budget allocation is as follows;

| Province           | Budget Allocation<br>(2024-25)<br>(Millions) |
|--------------------|----------------------------------------------|
| Punjab             | 175                                          |
| Sindh              | 184                                          |
| Khyber Pakhtunkhwa | 138                                          |
| Balochistan        | 127                                          |
| <b>Total</b>       | <b>624</b>                                   |

#### 31.5 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.

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In 2025, there were 10176 pending cases at the start of the year. During the year, 11821 new cases were instituted, while 17142 cases were disposed of, resulting in a total of 11065 pending cases reflecting an overall increase of 9% in pendency

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. 624 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.

### **31.6 Recommendation:**

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

## 32 Special Courts (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.

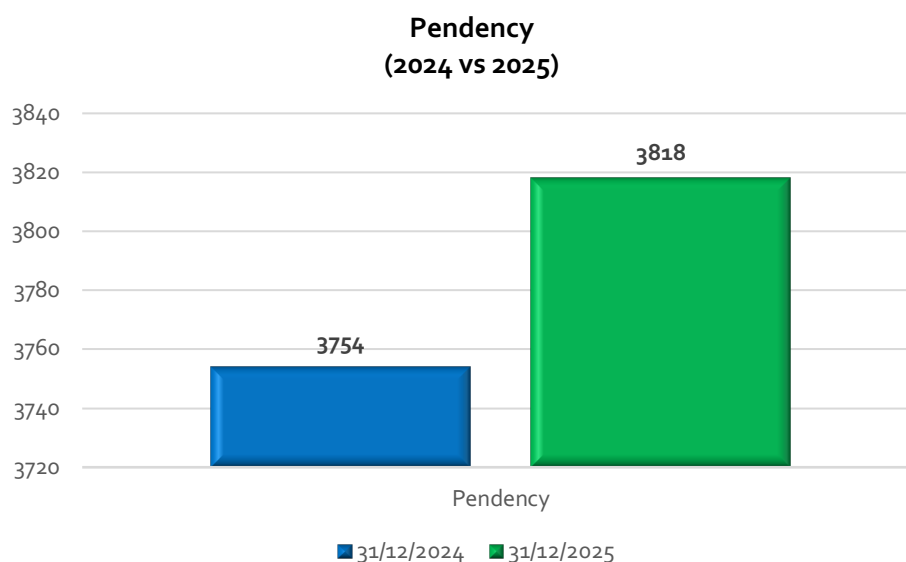
| Name of Courts                                                                                                                                                                                    |                                        | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                                 | Special Court (Central)-I, Islamabad   | 86                         | 60                      | 94                   | 52                |
| 2                                                                                                                                                                                                 | Special Court (Central)-II, Islamabad  | 149                        | 43                      | 67                   | 125               |
| 3                                                                                                                                                                                                 | Special Court (Central)-I, Lahore      | 789                        | 1321                    | 1288                 | 617               |
| 4                                                                                                                                                                                                 | Special Court (Central)-II, Lahore     | 353                        | 158                     | 202                  | 404               |
| 5                                                                                                                                                                                                 | Special Court (Central)-III, Lahore    | 454                        | 462                     | 459                  | 457               |
| 6                                                                                                                                                                                                 | Special Court (Central), Multan        | 301                        | 1281                    | 1341                 | 235               |
| 7                                                                                                                                                                                                 | Special Court (Central), Faisalabad    | 209                        | 425                     | 227                  | 407               |
| 8                                                                                                                                                                                                 | Special Court (Central), Gujranwala I  | 131                        | 1489                    | 1408                 | 212               |
| 9                                                                                                                                                                                                 | Special Court (Central), Gujranwala II | 174                        | 74                      | 44                   | 17                |
| 10                                                                                                                                                                                                | Special Court (Central), Rawalpindi    | 146                        | 100                     | 77                   | 177               |
| 11                                                                                                                                                                                                | Special Court (Central), Gujrat        | 0                          | 63                      | 50                   | 200               |
| 12                                                                                                                                                                                                | Special Court (Central)-I, Karachi     | 118                        | 44                      | 146                  | 18                |
| 13                                                                                                                                                                                                | Special Court (Central)-II, Karachi    | 30                         | 93                      | 96                   | 48                |
| 14                                                                                                                                                                                                | Special Court (Central), Hyderabad     | 193                        | 69                      | 56                   | 106               |
| 15                                                                                                                                                                                                | Special Court (Central), Sukkur        | 0                          | 29                      | 15                   | 123               |
| 16                                                                                                                                                                                                | Special Court (Central), Peshawar      | 514                        | 108                     | 233                  | 388               |
| 17                                                                                                                                                                                                | Special Court (Central), Abbottabad    | 85                         | 48                      | 103                  | 84                |
| 18                                                                                                                                                                                                | Special Court (Central), Quetta        | 109                        | 40                      | 1                    | 148               |
| <b>Total</b>                                                                                                                                                                                      |                                        | <b>3841</b>                | <b>5907</b>             | <b>5907</b>          | <b>3818</b>       |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 1 Post in Punjab, 1 in Sindh are lying Vacant</i> |                                        |                            |                         |                      |                   |

Special Court (Central) – I, Gujranwala 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 2024 and 2025.**

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 14            | 3288                          | 6713                    | 5783                 | 3754                        |
| <b>2025</b> | 18            | 3841                          | 5907                    | 5907                 | 3818                        |

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

**32.4 Budget Allocation:**

The budget allocation for 18 Special Courts (Central) for financial year 2024-25 was approximately Rs. 299 million. Where no separate budget for Special Court (Central) Balochistan. The province-wise breakup of budget allocation is as follows;

| Province                  | Budget Allocation (2024-25) (Millions) |
|---------------------------|----------------------------------------|
| <b>Punjab</b>             | 186                                    |
| <b>Sindh</b>              | 63                                     |
| <b>Khyber Pakhtunkhwa</b> | 16                                     |
| <b>Islamabad</b>          | 34                                     |
| <b>Total</b>              | <b>299</b>                             |

**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.

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In 2025, there were 3841 pending cases at the start of the year. During the year, 5907 new cases were instituted, while 5907 cases were disposed of, resulting in a total of 3818 pending cases reflecting an overall decrease of 1% in pendency

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. 299 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 Courts (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 16 Special Court (Control of Narcotic Substances). The institution, disposal and pendency of cases is tabulated in the following table.

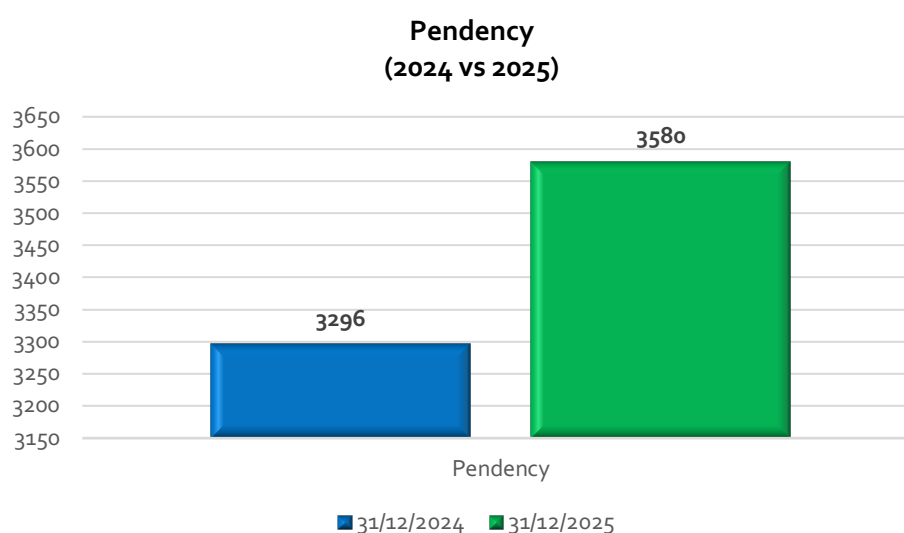
| Name of Courts |                                   | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|----------------|-----------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1              | Special Court (CNS), Islamabad    | 392                        | 154                     | 139                  | 199               |
| 2              | Special Court (CNS) II, Islamabad | 0                          | 605                     | 309                  | 296               |
| 3              | Special Court (CNS), Lahore       | 258                        | 256                     | 137                  | 385               |
| 4              | Special Court (CNS), Rawalpindi   | 411                        | 227                     | 119                  | 520               |
| 5              | Special Court (CNS), Mianwali     | 21                         | 7                       | 7                    | 21                |
| 6              | Special Court (CNS), Sialkot      | 67                         | 57                      | 18                   | 106               |
| 7              | Special Court (CNS), Faisalabad   | 134                        | 51                      | 44                   | 141               |
| 8              | Special Court (CNS), Multan       | 123                        | 98                      | 46                   | 175               |
| 9              | Special Court (CNS)-I, Karachi    | 381                        | 69                      | 200                  | 253               |
| 10             | Special Court (CNS)-II, Karachi   | 339                        | 107                     | 113                  | 246               |
| 11             | Special Court (CNS)-III, Karachi  | 9                          | 75                      | 51                   | 245               |

| Name of Courts                                                                                                                  |                                   | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 12                                                                                                                              | Special Court (CNS)-I, Peshawar   | 311                        | 321                     | 394                  | 249               |
| 13                                                                                                                              | Special Court (CNS)-II, Peshawar  | 296                        | 311                     | 264                  | 336               |
| 14                                                                                                                              | Special Court (CNS)-III, Peshawar | 279                        | 334                     | 402                  | 191               |
| 15                                                                                                                              | Special Court (CNS), Quetta       | 200                        | 117                     | 118                  | 199               |
| 16                                                                                                                              | Special Court (CNS), Makran       | 0                          | 31                      | 13                   | 18                |
| <b>Total</b>                                                                                                                    |                                   | <b>3221</b>                | <b>2820</b>             | <b>2374</b>          | <b>3580</b>       |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                                   |                            |                         |                      |                   |

### 33.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 14            | 2438                          | 2871                    | 1781                 | 3296                        |
| <b>2025</b> | 16            | 3221                          | 2820                    | 2374                 | 3580                        |

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



### 33.4 Budget Allocation:

The budget allocation for 16 Special Courts (CNS) across the Country for financial year 2024-25 was approximately Rs. 165 million. The province-wise breakup of budget allocation is as follows;

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| Province           | Budget Allocation<br>(2024-25)<br>(Millions) |
|--------------------|----------------------------------------------|
| Punjab             | 47                                           |
| Sindh              | 55                                           |
| Khyber Pakhtunkhwa | 17                                           |
| Balochistan        | 13                                           |
| Islamabad          | 33                                           |
| Total              | 165                                          |

### 33.5 Analysis:

The Special Courts (Control of Narcotic Substances) are governed by the Control of Narcotic Substances Act, 1997. There are 16 courts spread across Punjab, Sindh, Khyber Pakhtunkhwa, Balochistan, and Islamabad, each headed by a presiding judge.

In 2025, there were 3221 pending cases at the start of the year. During the year, 2820 new cases were instituted, while 2374 cases were disposed of, resulting in a total of 3580 pending cases reflecting an overall increase of 11% in pendency.

The allocated budget of Rs. 165 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 institutions, leading to increased backlog. To address this, re-balancing case distribution across regions and hiring additional staff can improve case disposal. Redistributing cases to optimize workload and increasing staffing to support judges can help expedite case processing. Streamlining procedures and upgrading infrastructure can also enhance efficiency. These measures can help reduce backlog and improve justice delivery.

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

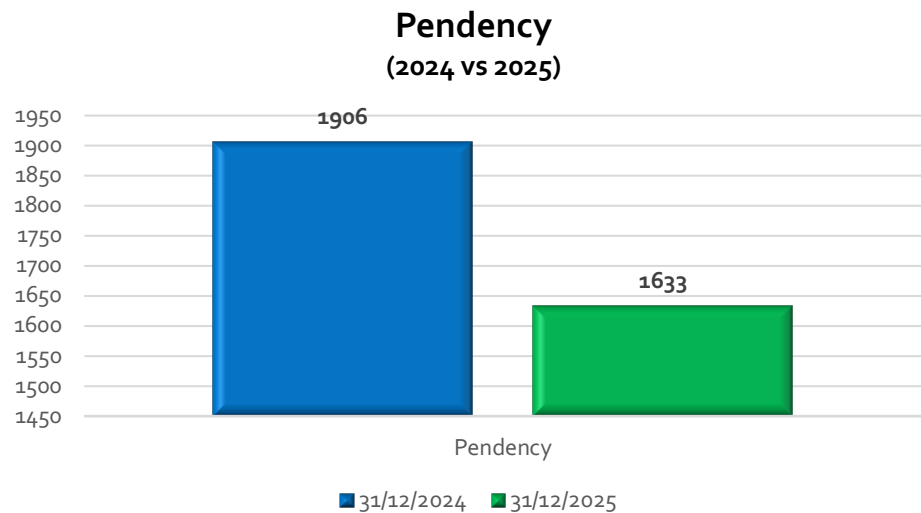
| Name of Courts                                                                                                                  |                                   | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                               | Special Court (CT&AS), Rawalpindi | 52                         | 38                      | 37                   | 53                |
| 2                                                                                                                               | Special Court (CT&AS), Lahore     | 534                        | 66                      | 99                   | 209               |
| 3                                                                                                                               | Special Court (CT&AS), Lahore II  | 0                          | 42                      | 2                    | 269               |
| 4                                                                                                                               | Special Court (CT&AS), Multan     | 0                          | 127                     | 54                   | 73                |
| 5                                                                                                                               | Special Court (CT&AS)-I, Karachi  | 798                        | 192                     | 287                  | 496               |
| 6                                                                                                                               | Special Court (CT&AS)-II, Karachi | 360                        | 61                      | 178                  | 429               |
| 7                                                                                                                               | Special Court (CT&AS), Peshawar   | 132                        | 123                     | 178                  | 77                |
| 8                                                                                                                               | Special Court (CT&AS), Quetta     | 30                         | 87                      | 37                   | 27                |
| <b>Total</b>                                                                                                                    |                                   | <b>1906</b>                | <b>736</b>              | <b>872</b>           | <b>1633</b>       |
| <i>The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.</i> |                                   |                            |                         |                      |                   |

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). Special Court Lahore II and Multan are newly created. 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 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 6             | 1643                          | 838                     | 459                  | 1906                        |
| <b>2025</b> | 8             | 1906                          | 736                     | 872                  | 1633                        |

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



**34.4 Budget Allocation:**

The budget allocation for 8 Special Courts across the Country for financial year 2024-25 was approximately Rs. 104 million. The province-wise breakup of budget allocation is as follows;

| Province           | Budget Allocation<br>(2024-25)<br>(Millions) |
|--------------------|----------------------------------------------|
| Punjab             | 46                                           |
| Sindh              | 33                                           |
| Khyber Pakhtunkhwa | 17                                           |
| Balochistan        | 8                                            |
| Total              | 104                                          |

**34.5 Analysis:**

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

In 2025, there were 1906 pending cases at the start of the year. During the year, 736 new cases were instituted, while 872 cases were disposed of, resulting in a total of 1633 pending cases reflecting an overall decrease of 14% in pendency

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. 104 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.

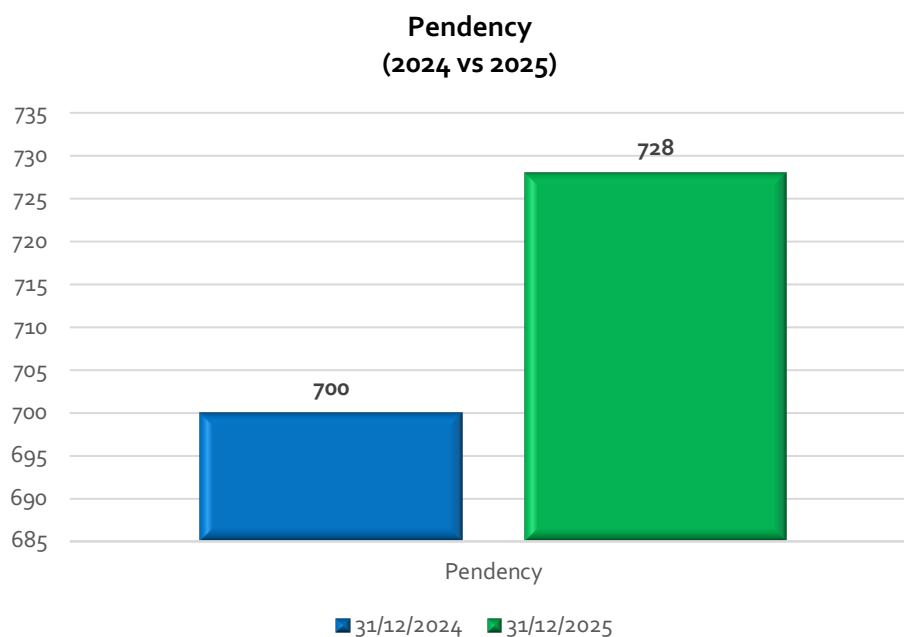
| Name of Courts                                                                                                                                                                       |                                           | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                    | Spl. Court (Offences in Banks), Islamabad | 19                         | 10                      | 4                    | 25                |
| 2                                                                                                                                                                                    | Spl. Court (Offences in Banks)-I, Lahore  | 190                        | 91                      | 66                   | 215               |
| 3                                                                                                                                                                                    | Spl. Court (Offences in Banks)-II, Lahore | 134                        | 39                      | 70                   | 105               |
| 4                                                                                                                                                                                    | Spl. Court (Offences in Banks), Multan    | 59                         | 82                      | 90                   | 51                |
| 5                                                                                                                                                                                    | Spl. Court (Offences in Banks), Karachi   | 274                        | 55                      | 29                   | 300               |
| 6                                                                                                                                                                                    | Spl. Court (Offences in Banks), Peshawar  | 20                         | 43                      | 32                   | 25                |
| 7                                                                                                                                                                                    | Spl. Court (Offences in Banks), Quetta    | 4                          | 3                       | 0                    | 7                 |
| <b>Total</b>                                                                                                                                                                         |                                           | <b>700</b>                 | <b>323</b>              | <b>291</b>           | <b>728</b>        |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 1 post is lying Vacant in Punjab</i> |                                           |                            |                         |                      |                   |

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 2024 and 2025.

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 7             | 702                           | 315                     | 318                  | 700                         |
| <b>2025</b> | 7             | 700                           | 323                     | 291                  | 728                         |

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 2024-25 was approximately Rs. 135 million. The province-wise breakup of budget allocation is as follows;

| Province           | Budget Allocation<br>(2024-25)<br>(Millions) |
|--------------------|----------------------------------------------|
| Punjab             | 76                                           |
| Sindh              | 26                                           |
| Khyber Pakhtunkhwa | 12                                           |
| Islamabad          | 21                                           |
| <b>Total</b>       | <b>135</b>                                   |

**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.

In 2025, there were 700 pending cases at the start of the year. During the year, 323 new cases were instituted, while 291 cases were disposed of, resulting in a total of 728 pending cases reflecting an overall increase of 4% in pendency.

Courts in Sindh and Punjab face higher caseloads, with Sindh handling 300 cases. Balancing case distribution across regions or opening new courts will help reduce the strain on overburdened regions.

The allocated budget of Rs. 135 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:**

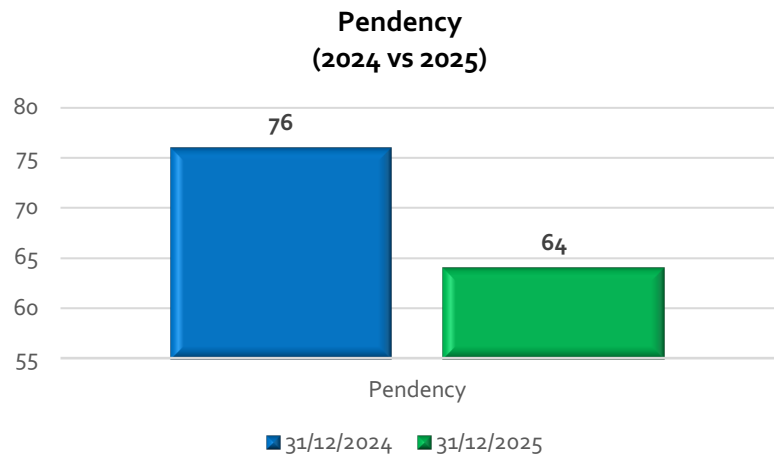
There are 3 Special Courts of Public Property in Sindh. The institution, disposal and pendency of cases is tabulated in the following table.

| Name of Courts                                                                                                                                                                       |                                         | Previous Pendency (Jan`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                                                                                    | Spl Court of Public Property, Karachi   | 74                         | 10                      | 22                   | 62                |
| 2                                                                                                                                                                                    | Spl Court of Public Property, Hyderabad | 0                          | 0                       | 0                    | 0                 |
| 3                                                                                                                                                                                    | Spl Court of Public Property, Sukkur    | 2                          | 2                       | 2                    | 2                 |
| <b>Total</b>                                                                                                                                                                         |                                         | <b>76</b>                  | <b>12</b>               | <b>24</b>            | <b>64</b>         |
| <i>Note: The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted.<br/>Currently 2 post are lying Vacant in Sindh</i> |                                         |                            |                         |                      |                   |

**36.3 Institution, Disposal and Pendency of cases during the years 2024 and 2025.**

| Year        | No. of Courts | Pendency at the start of Year | Institution during year | Disposal during year | Pendency at the end of Year |
|-------------|---------------|-------------------------------|-------------------------|----------------------|-----------------------------|
| <b>2024</b> | 3             | 83                            | 17                      | 29                   | 76                          |
| <b>2025</b> | 3             | 76                            | 12                      | 24                   | 64                          |

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



**36.4 Budget Allocation:**

The budget allocated for financial year 2024-25 was approximately Rs. 119 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 2025, there were 76 pending cases at the start of the year. During the year, 12 new cases were instituted, while 24 cases were disposed of, resulting in a total of 64 pending cases reflecting an overall decrease of 16% in pendency

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. 119 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`25) | Institution during year | Disposal during year | Pendency (Dec`25) |
|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------|-------------------------|----------------------|-------------------|
| 1                                                                                                                        | Special Court (Official Secret Act) | 2                          | 1                       | 1                    | 2                 |
| Total                                                                                                                    |                                     | 2                          | 1                       | 1                    | 2                 |
| The difference is reported due to transfer, re-opening/restoration, remand and in case where leave to appeal is granted. |                                     |                            |                         |                      |                   |



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## Key Issues and Recommendations for the Special Courts & Tribunals

This chapter summarizes the findings and recommendations based on the performance analysis of the 37 Administrative Tribunals and Special Courts across Pakistan.

### 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

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.
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## **APPENDICES**



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**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                                           | 2         | 7         | 9         | 4         | 1           | 23         |
| 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        | 14        | 4         | 2           | 45         |
| Commercial Courts                                               | -         | 1         | 1         | -         | -           | 2          |
| Competition Appellate Tribunal                                  | 1         | -         | -         | -         | -           | 1          |
| Custom Appellate Tribunals                                      | 2         | 2         | 3         | -         | -           | 7          |
| Drug Court                                                      | 1         | -         | -         | 1         | -           | 2          |
| 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         | 4         | 1         | 1         | -           | 7          |
| Medical Tribunal                                                | 1         | -         | -         | -         | -           | 1          |
| National Electric Power Regulatory Authority Appellate Tribunal | 1         | -         | -         | -         | -           | 1          |
| National Industrial Relations Commission                        | 1         | -         | -         | -         | -           | 1          |
| Special Court (Central)                                         | 2         | 9         | 4         | 2         | 1           | 18         |
| Special Court (Control of Narcotics Substances)                 | 1         | 2         | 3         | 3         | 2           | 11         |
| Special Court (Customs, Taxation and Anti-Smuggling)            | -         | 4         | 2         | 1         | 1           | 8          |
| Special Court (Offences in Banks)                               | 1         | 3         | 1         | 1         | 1           | 7          |
| Special Court (Official Secret Act)                             | 1         | -         | -         | -         | -           | 1          |
| <b>Total</b>                                                    | <b>23</b> | <b>59</b> | <b>41</b> | <b>19</b> | <b>8</b>    | <b>150</b> |

## 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         | -         | 1           | 8          |
| Environmental Protection Tribunal          | 1         | 1         | 1         | 1           | 4          |
| Labour Appellate Tribunals                 | 2         | 1         | 1         | 1           | 5          |
| Labour Courts                              | 11        | 8         | 6         | 5           | 30         |
| 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          |
| <b>Total</b>                               | <b>63</b> | <b>59</b> | <b>41</b> | <b>19</b>   | <b>182</b> |

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**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             | 59            | 10                                    | 11                         | 172                                 | 193        |
| Sindh              | 42            | 6                                     | 19                         | 134                                 | 159        |
| Khyber Pakhtunkhwa | 18            | 0                                     | 4                          | 49                                  | 53         |
| Balochistan        | 9             | 0                                     | 0                          | 4                                   | 4          |
| Islamabad          | 23            | 4                                     | 13                         | 114                                 | 131        |
| <b>Total</b>       | <b>151</b>    | <b>20</b>                             | <b>47</b>                  | <b>473</b>                          | <b>540</b> |

**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            | 3                                     | 2                          | 188                                 | 193         |
| Sindh              | 58            | 10                                    | 1                          | 353                                 | 364         |
| Khyber Pakhtunkhwa | 41            | 5                                     | 6                          | 141                                 | 152         |
| Balochistan        | 19            | 13                                    | 0                          | 77                                  | 90          |
| <b>Total</b>       | <b>181</b>    | <b>31</b>                             | <b>9</b>                   | <b>759</b>                          | <b>799</b>  |
| <b>Grand Total</b> | <b>332</b>    | <b>51</b>                             | <b>56</b>                  | <b>1232</b>                         | <b>1339</b> |

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

| <b>Province</b>       | <b>Name of Administrative Tribunals / Special Courts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Punjab                | <p><b>Presiding Officer/Chairman</b></p> <ol style="list-style-type: none"> <li>1. Accountability Court IV, Lahore</li> <li>2. Accountability Court V, Lahore</li> <li>3. Banking Court II, Lahore</li> <li>4. Banking Court, Sargodha</li> <li>5. Special Court (OEB), Lahore</li> <li>6. Special Court (Central), Lahore</li> <li>7. Insurance Appellate Tribunal, Lahore</li> <li>8. Insurance Appellate Tribunal, Multan</li> <li>9. Insurance Appellate Tribunal, Rawalpindi</li> <li>10. Intellectual Property Tribunal II, Lahore</li> </ol> <p><b>Members</b></p> <ol style="list-style-type: none"> <li>1) 1 Post in Insurance Appellate Tribunal, Rawalpindi</li> <li>2) 6 Posts in Appellate Tribunal, Lahore</li> <li>3) 2 Posts Customs Appellate Tribunal Lahore</li> <li>4) 1 Post in Customs Appellate Tribunal II, Lahore</li> <li>5) 1 Post in Commercial Court, Lahore</li> </ol> |
| Sindh                 | <p><b>Presiding Officer/Chairman</b></p> <ol style="list-style-type: none"> <li>1. Special Court (Central - II), Karachi</li> <li>2. Accountability Court, Karachi</li> <li>3. Accountability Court, Hyderabad</li> <li>4. Accountability Court II, Hyderabad</li> <li>5. Special Court Commercial</li> <li>6. Insurance Appellate Tribunal, Karachi</li> </ol> <p><b>Members</b></p> <ol style="list-style-type: none"> <li>1) 2 Post in Customs Appellate Tribunal Bench I to III, Karachi</li> <li>2) 1 Post in Insurance Appellate Tribunal, Karachi</li> <li>3) 15 Posts in Appellate Tribunal and Inland Revenue</li> <li>4) 1 Post in Commercial Court</li> </ol>                                                                                                                                                                                                                             |
| Khyber<br>Pakhtunkhwa | <p><b>Members</b></p> <ol style="list-style-type: none"> <li>1) 4 Posts in Appellate Tribunal Inland Revenue, Peshawar</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Balochistan           | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Islamabad             | <p><b>Presiding Officer/Chairman</b></p> <ol style="list-style-type: none"> <li>1. Custom Appellate Tribunal I, Islamabad</li> <li>2. Competition Appellate Tribunal</li> <li>3. Anti-Dumping Appellate Tribunal</li> <li>4. Appellate Tribunal NEPRA</li> </ol> <p><b>Members</b></p> <ol style="list-style-type: none"> <li>1) 2 Posts in Competition Appellate Tribunal</li> <li>2) 2 Posts in Anti-Dumping Appellate Tribunal</li> <li>3) 1 Posts in Appellate Tribunal NEPRA</li> <li>4) 3 Posts in Medical Tribunal</li> </ol>                                                                                                                                                                                                                                                                                                                                                                 |

**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><b>Presiding Officer/Chairman</b><br/> 1. Anti-Corruption Court, Gujranwala<br/> 2. Anti-Terrorism Court II, Lahore<br/> 3. Labour Court, Rawalpindi<br/> 4. Commercial Court, Lahore</p> <p><b>Members</b><br/> 1) 2 Posts in Drug Court, Bahawalpur<br/> 2) 2 Posts in Drug Court, Faisalabad</p>                                                                                                                                                                                                                                                               |
| Sindh                 | <p><b>Presiding Officer/Chairman</b><br/> 1. Anti-Corruption Court, Larkana<br/> 2. Labour Court II, Karachi<br/> 3. Labour Court, Larkana<br/> 4. Anti-Terrorism Court, Karachi III &amp; IV<br/> 5. Anti-Terrorism Court, Hyderabad<br/> 5. Anti-Terrorism Court, Naushero Feroze<br/> 6. Special Court Removal of Encroachment, Hyderabad<br/> 7. Special Court Removal of Encroachment, Karachi<br/> 8. Anti-Encroachment Tribunal, Larkana &amp; Sukkur<br/> 9. Drug Court, Karachi</p> <p><b>Member</b><br/> 1. Environmental Protection Tribunal, Karachi</p> |
| Khyber<br>Pakhtunkhwa | <p><b>Presiding Officer/Chairman</b><br/> 1) Anti-Terrorism, Swat II at Mingora<br/> 2) Consumer Protection Court, Laki Marwat<br/> 3) Consumer Protection Court, Nowshera<br/> 4) Consumer Protection Court, Chitral<br/> 5) Consumer Protection Court, Tank</p> <p><b>Member</b><br/> 1. 5 Posts in ATC Bannu<br/> 2. 1 Post in Environmental Protection Tribunal</p>                                                                                                                                                                                              |
| Balochistan           | <p><b>Presiding Officer/Chairman</b><br/> 1. Anti-Corruption Balochistan, Quetta<br/> 2. Labour Court, Sibi<br/> 3. Labour Court, Hub<br/> 4. Labour Court, Gawadar<br/> 5. Labour Court, Loralai<br/> 6. Anti-Terrorism Court - II, Quetta<br/> 7. Anti-Terrorism Court, Sibi<br/> 8. Anti-Terrorism Court, Dera Allah Yar<br/> 9. Anti-Terrorism Court, Khuzdar<br/> 10. Anti-Terrorism Court, Turbat<br/> 11. Anti-Terrorism Court, Nushki<br/> 12. Anti-Terrorism Court, Loralai<br/> 13. Anti-Terrorism Court, Pishin<br/> 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**

| <b>(Punjab)</b> |                                                      |                      |                                  |                    |                 |                              |
|-----------------|------------------------------------------------------|----------------------|----------------------------------|--------------------|-----------------|------------------------------|
| <b>Sr. #</b>    | <b>Name of Tribunals/Special Court</b>               | <b>No. of Courts</b> | <b>Pendency as on 01.01.2025</b> | <b>Institution</b> | <b>Disposal</b> | <b>Balance on 31.12.2025</b> |
| 1               | Accountability Courts                                | 7                    | 101                              | 23                 | 103             | 43                           |
| 2               | Appellate Tribunal Inland Revenue                    | 1                    | 29824                            | 10328              | 12996           | 26987                        |
| 3               | Banking Courts                                       | 23                   | 16810                            | 12771              | 15002           | 15923                        |
| 4               | Commercial Court                                     | 1                    | 17                               | 0                  | 0               | 19                           |
| 5               | Custom Appellate Tribunals                           | 2                    | 1705                             | 1285               | 1413            | 1588                         |
| 6               | Foreign Exchange Regulation Appellate Board          | 1                    | 18                               | 59                 | 60              | 18                           |
| 7               | Intellectual Property Tribunal                       | 4                    | 1572                             | 651                | 1051            | 1176                         |
| 8               | Insurance Appellate Tribunal                         | 2                    | 206                              | 139                | 33              | 346                          |
| 9               | Special Courts (Central)                             | 9                    | 2557                             | 5373               | 5096            | 2726                         |
| 10              | Special Courts (Custom, Taxation & Anti - Smuggling) | 4                    | 586                              | 273                | 192             | 604                          |
| 11              | Special Courts (Control of Narcotics Substances)     | 2                    | 1014                             | 696                | 371             | 1348                         |
| 12              | Special Courts (Offences in Banks)                   | 3                    | 383                              | 212                | 226             | 371                          |
| <b>Total</b>    |                                                      | <b>59</b>            | <b>54793</b>                     | <b>31810</b>       | <b>36543</b>    | <b>51149</b>                 |

| <b>(Sindh)</b> |                                                     |                      |                                  |                    |                 |                              |
|----------------|-----------------------------------------------------|----------------------|----------------------------------|--------------------|-----------------|------------------------------|
| <b>Sr. #</b>   | <b>Name of Tribunals/Special Court</b>              | <b>No. of Courts</b> | <b>Pendency as on 01.01.2025</b> | <b>Institution</b> | <b>Disposal</b> | <b>Balance on 31.12.2025</b> |
| 1              | Accountability Courts                               | 9                    | 54                               | 5                  | 10              | 49                           |
| 2              | Appellate Tribunal Inland Revenue                   | 1                    | 14734                            | 9498               | 10301           | 13925                        |
| 3              | Banking Courts                                      | 14                   | 10930                            | 7414               | 6194            | 12351                        |
| 4              | Commercial Court                                    | 1                    | 6                                | 0                  | 0               | 5                            |
| 5              | Custom Appellate Tribunals                          | 3                    | 1364                             | 1841               | 794             | 2551                         |
| 6              | Foreign Exchange Regulation Appellate Board         | 1                    | 71                               | 111                | 5               | 177                          |
| 7              | Intellectual Property Tribunal                      | 1                    | 126                              | 123                | 143             | 168                          |
| 8              | Insurance Appellate Tribunal                        | 1                    | 264                              | 44                 | 11              | 297                          |
| 9              | Special Court (Central)                             | 4                    | 341                              | 235                | 313             | 295                          |
| 10             | Special Court (Custom, Taxation & Anti - Smuggling) | 2                    | 1158                             | 253                | 465             | 925                          |
| 11             | Special Court (Control of Narcotics Substances)     | 3                    | 729                              | 251                | 364             | 744                          |
| 12             | Special Court (Offences in Banks)                   | 1                    | 274                              | 55                 | 29              | 300                          |
| 13             | Gas Utility Court                                   | 1                    | 542                              | 197                | 259             | 476                          |
| <b>Total</b>   |                                                     | <b>42</b>            | <b>30593</b>                     | <b>20027</b>       | <b>18888</b>    | <b>32263</b>                 |

| (Khyber Pakhtunkhwa) |                                                     |               |                           |             |             |                       |
|----------------------|-----------------------------------------------------|---------------|---------------------------|-------------|-------------|-----------------------|
| Sr. #                | Name of Tribunals/Special Court                     | No. of Courts | Pendency as on 01.01.2025 | Institution | Disposal    | Balance on 31.12.2025 |
| 1                    | Accountability Courts                               | 4             | 32                        | 312         | 198         | 234                   |
| 2                    | Appellate Tribunal Inland Revenue                   | 1             | 1720                      | 781         | 1353        | 1138                  |
| 3                    | Appellate Tribunal Sales Tax Service                | 1             | 4                         | 161         | 100         | 125                   |
| 4                    | Banking Courts                                      | 4             | 1046                      | 1409        | 1384        | 1333                  |
| 5                    | Drug Court                                          | 1             | 832                       | 625         | 723         | 747                   |
| 6                    | Special Courts (Central)                            | 2             | 599                       | 156         | 336         | 472                   |
| 7                    | Special Court (Custom, Taxation & Anti - Smuggling) | 1             | 132                       | 123         | 178         | 77                    |
| 8                    | Special Court (Control of Narcotics Substances)     | 3             | 886                       | 966         | 1060        | 776                   |
| 9                    | Special Court (Offences in Banks)                   | 1             | 20                        | 43          | 32          | 25                    |
| <b>Total</b>         |                                                     | <b>18</b>     | <b>5271</b>               | <b>4576</b> | <b>5364</b> | <b>4927</b>           |

| (Balochistan) |                                                     |               |                           |             |            |                       |
|---------------|-----------------------------------------------------|---------------|---------------------------|-------------|------------|-----------------------|
| Sr. #         | Name of Tribunals/Special Court                     | No. of Courts | Pendency as on 01.01.2025 | Institution | Disposal   | Balance on 31.12.2025 |
| 1             | Accountability Courts                               | 1             | 28                        | 0           | 0          | 9                     |
| 2             | Banking Courts                                      | 2             | 360                       | 209         | 230        | 311                   |
| 4             | Special Courts (Central)                            | 1             | 109                       | 40          | 1          | 148                   |
| 5             | Special Court (Control of Narcotics Substances)     | 2             | 200                       | 148         | 131        | 217                   |
| 6             | Special Court (Offences in Banks)                   | 1             | 6                         | 11          | 9          | 8                     |
| 7             | Special Court (Custom, Taxation & Anti - Smuggling) | 1             | 4                         | 3           | 0          | 7                     |
| <b>Total</b>  |                                                     | <b>9</b>      | <b>737</b>                | <b>498</b>  | <b>408</b> | <b>727</b>            |

| (Islamabad) |                                   |               |                           |             |          |                       |
|-------------|-----------------------------------|---------------|---------------------------|-------------|----------|-----------------------|
| Sr. #       | Name of Tribunals/Special Court   | No. of Courts | Pendency as on 01.01.2025 | Institution | Disposal | Balance on 31.12.2025 |
| 1           | Accountability Courts             | 2             | 50                        | 24          | 52       | 13                    |
| 2           | Anti-Terrorism Courts             | 2             | 36                        | 131         | 68       | 99                    |
| 3           | Anti-Dumping Appellate Tribunal   | 1             | 70                        | 110         | 113      | 67                    |
| 4           | Appellate Tribunal Inland Revenue | 1             | 18209                     | 3325        | 5459     | 16075                 |
| 5           | Banking Courts                    | 2             | 669                       | 815         | 593      | 891                   |
| 6           | Competition Appellate Tribunal    | 1             | 180                       | 114         | 226      | 68                    |
| 7           | Custom Appellate Tribunals        | 2             | 210                       | 503         | 441      | 238                   |
| 8           | Drug Court                        | 1             | 19                        | 13          | 18       | 14                    |

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|              |                                                    |           |              |              |              |              |
|--------------|----------------------------------------------------|-----------|--------------|--------------|--------------|--------------|
| 9            | Environmental Protection Tribunal                  | 1         | 25           | 12           | 20           | 17           |
| 10           | Federal Service Tribunal                           | 1         | 4386         | 1977         | 1670         | 4693         |
| 11           | Intellectual Property Tribunal                     | 1         | 51           | 58           | 62           | 47           |
| 12           | National Industrial Relations Commission           | 1         | 5380         | 5318         | 4996         | 5702         |
| 13           | National Electric Power Regulatory Authority Board | 1         | 349          | 170          | 12           | 507          |
| 14           | Special Courts (Central)                           | 2         | 235          | 103          | 161          | 177          |
| 15           | Special Court (Control of Narcotics Substances)    | 1         | 392          | 759          | 448          | 495          |
| 16           | Special Court (Offences in Banks)                  | 1         | 19           | 10           | 4            | 25           |
| 17           | Medical Tribunal                                   | 1         | 72           | 9            | 3            | 78           |
| 18           | Special Court (Official Secret Act)                | 1         | 2            | 1            | 1            | 2            |
| <b>Total</b> |                                                    | <b>23</b> | <b>30354</b> | <b>13452</b> | <b>14347</b> | <b>29208</b> |

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

| <b>(Punjab)</b> |                                        |                      |                                  |                    |                 |                              |
|-----------------|----------------------------------------|----------------------|----------------------------------|--------------------|-----------------|------------------------------|
| <b>Sr. #</b>    | <b>Name of Tribunals/Special Court</b> | <b>No. of Courts</b> | <b>Pendency as on 01.01.2025</b> | <b>Institution</b> | <b>Disposal</b> | <b>Balance on 31.12.2025</b> |
| 1               | Anti-Corruption Courts                 | 10                   | 2065                             | 2148               | 2078            | 2179                         |
| 2               | Anti-Terrorism Courts                  | 11                   | 355                              | 958                | 959             | 377                          |
| 3               | Child Protection Court                 | 1                    | 681                              | 2845               | 3106            | 420                          |
| 4               | Consumer Courts                        | 17                   | 2534                             | 1101               | 1018            | 2716                         |
| 5               | Drug Courts                            | 6                    | 780                              | 2444               | 2160            | 1070                         |
| 6               | Environmental Protection Tribunal      | 1                    | 288                              | 0                  | 0               | 288                          |
| 7               | Labour Courts                          | 11                   | 5045                             | 4332               | 4593            | 4997                         |
| 8               | Labour Appellate Tribunals             | 2                    | 754                              | 1111               | 581             | 1331                         |
| 9               | Lahore Development Authority           | 1                    | 154                              | 17                 | 14              | 159                          |
| 10              | Punjab Live Stock Tribunal             | 1                    | 28                               | 274                | 246             | 56                           |
| 11              | Punjab Revenue Authority Board         | 1                    | 485                              | 418                | 719             | 227                          |
| 12              | Punjab Service Tribunal                | 1                    | 6095                             | 5836               | 12546           | 5371                         |
| <b>Total</b>    |                                        | <b>63</b>            | <b>19264</b>                     | <b>21484</b>       | <b>28020</b>    | <b>19191</b>                 |

| <b>(Sindh)</b> |                                         |                      |                                  |                    |                 |                              |
|----------------|-----------------------------------------|----------------------|----------------------------------|--------------------|-----------------|------------------------------|
| <b>Sr. #</b>   | <b>Name of Tribunals/Special Court</b>  | <b>No. of Courts</b> | <b>Pendency as on 01.01.2025</b> | <b>Institution</b> | <b>Disposal</b> | <b>Balance on 31.12.2025</b> |
| 1              | Anti-Corruption Courts                  | 4                    | 1378                             | 163                | 282             | 1262                         |
| 2              | Anti-Terrorism Courts                   | 32                   | 1207                             | 971                | 624             | 1200                         |
| 3              | Anti-Encroachment Tribunals             | 5                    | 193                              | 69                 | 79              | 186                          |
| 4              | Appellate Tribunal Local Council Sindh  | 1                    | 22                               | 20                 | 21              | 21                           |
| 5              | Appellate Tribunal Sindh Revenue Board  | 1                    | 281                              | 185                | 202             | 264                          |
| 6              | Drug Court                              | 1                    | 59                               | 13                 | 14              | 63                           |
| 7              | Environmental Protection Tribunal       | 1                    | 66                               | 20                 | 7               | 79                           |
| 8              | Labour Appellate Tribunals              | 1                    | 306                              | 207                | 270             | 265                          |
| 9              | Labour Courts                           | 8                    | 1286                             | 3398               | 3592            | 1099                         |
| 10             | Sindh Service Tribunal                  | 1                    | 1333                             | 644                | 476             | 1517                         |
| 11             | Special Court (Removal of Encroachment) | 3                    | 76                               | 12                 | 24              | 64                           |
| <b>Total</b>   |                                         | <b>58</b>            | <b>6207</b>                      | <b>5702</b>        | <b>5591</b>     | <b>6020</b>                  |

| (Khyber Pakhtunkhwa) |                                     |               |                           |              |              |                       |
|----------------------|-------------------------------------|---------------|---------------------------|--------------|--------------|-----------------------|
| Sr. #                | Name of Tribunals/Special Court     | No. of Courts | Pendency as on 01.01.2025 | Institution  | Disposal     | Balance on 31.12.2025 |
| 1                    | Anti-Corruption Courts              | 2             | 276                       | 331          | 342          | 220                   |
| 2                    | Anti-Terrorism Courts               | 13            | 583                       | 1546         | 1556         | 478                   |
| 3                    | Consumer Courts                     | 17            | 1766                      | 6181         | 6651         | 1931                  |
| 4                    | Environmental Protection Tribunal   | 1             | 158                       | 110          | 174          | 130                   |
| 5                    | Khyber Pakhtunkhwa Service Tribunal | 1             | 2343                      | 4304         | 3295         | 3560                  |
| 6                    | Labour Courts                       | 6             | 3107                      | 11166        | 9656         | 4922                  |
| 7                    | Labour Appellate Tribunals          | 1             | 140                       | 505          | 373          | 145                   |
| <b>Total</b>         |                                     | <b>41</b>     | <b>8373</b>               | <b>24143</b> | <b>22047</b> | <b>11386</b>          |

| (Balochistan) |                                   |               |                           |             |             |                       |
|---------------|-----------------------------------|---------------|---------------------------|-------------|-------------|-----------------------|
| Sr. #         | Name of Tribunals/Special Court   | No. of Courts | Pendency as on 01.01.2025 | Institution | Disposal    | Balance on 31.12.2025 |
| 1             | Anti-Corruption Courts            | 1             | 23                        | 9           | 11          | 21                    |
| 2             | Anti-Terrorism Courts             | 9             | 264                       | 425         | 363         | 134                   |
| 3             | Balochistan Service Tribunal      | 1             | 405                       | 1037        | 825         | 617                   |
| 4             | Drug Court                        | 1             | 101                       | 2           | 1           | 101                   |
| 5             | Environmental Protection Tribunal | 1             | 68                        | 123         | 61          | 130                   |
| 6             | Labour Courts                     | 5             | 54                        | 1468        | 1444        | 78                    |
| 7             | Labour Appellate Tribunals        | 1             | 6                         | 12          | 14          | 4                     |
| <b>Total</b>  |                                   | <b>19</b>     | <b>921</b>                | <b>3076</b> | <b>2719</b> | <b>1085</b>           |

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

| <b>Punjab</b> |                                             |                   |              |              |              |                |
|---------------|---------------------------------------------|-------------------|--------------|--------------|--------------|----------------|
| <b>Sr. #</b>  | <b>Name of Court/Tribunal</b>               | <b>No. Courts</b> | <b>Pend</b>  | <b>Inst.</b> | <b>Disp.</b> | <b>Balance</b> |
| 1             | Accountability Courts                       | 7                 | 101          | 23           | 103          | 43             |
| 2             | Appellate Tribunal Inland Revenue           | 1                 | 29824        | 10328        | 12996        | 26987          |
| 3             | Anti-Corruption Courts                      | 10                | 2065         | 2148         | 2078         | 2179           |
| 4             | Anti-Terrorism Courts                       | 11                | 355          | 958          | 959          | 377            |
| 5             | Banking Courts                              | 23                | 16810        | 12771        | 15002        | 15923          |
| 6             | Child Protection Court                      | 1                 | 681          | 2845         | 3106         | 420            |
| 7             | Commercial Court                            | 1                 | 17           | 0            | 0            | 19             |
| 8             | Consumer Courts                             | 17                | 2534         | 1101         | 1018         | 2716           |
| 9             | Custom Appellate Tribunals                  | 2                 | 1705         | 1285         | 1413         | 1588           |
| 10            | Drug Courts                                 | 6                 | 780          | 2444         | 2160         | 1070           |
| 11            | Environmental Protection Tribunal           | 1                 | 288          | 0            | 0            | 288            |
| 12            | Foreign Exchange Regulation Appellate Board | 1                 | 18           | 59           | 60           | 18             |
| 13            | Intellectual Property Tribunal              | 4                 | 1572         | 651          | 1051         | 1176           |
| 14            | Insurance Appellate Tribunal                | 2                 | 206          | 139          | 33           | 346            |
| 15            | Labour Courts                               | 11                | 5045         | 4332         | 4593         | 4997           |
| 16            | Labour Appellate Tribunals                  | 2                 | 754          | 1111         | 581          | 1331           |
| 17            | Lahore Development Authority                | 1                 | 154          | 17           | 14           | 159            |
| 18            | Punjab Live Stock Tribunal                  | 1                 | 28           | 274          | 246          | 56             |
| 19            | Punjab Revenue Authority Board              | 1                 | 485          | 418          | 719          | 227            |
| 20            | Punjab Service Tribunal                     | 1                 | 6095         | 5836         | 12546        | 5371           |
| 21            | Special Courts (Central)                    | 9                 | 2557         | 5373         | 5096         | 2726           |
| 22            | Special Courts (C-T-Anti - Smuggling)       | 4                 | 586          | 273          | 192          | 604            |
| 23            | Special Courts (CNS)                        | 2                 | 1014         | 696          | 371          | 1348           |
| 24            | Special Courts (Offences in Banks)          | 3                 | 383          | 212          | 226          | 371            |
| <b>Total</b>  |                                             | <b>122</b>        | <b>74057</b> | <b>53294</b> | <b>64563</b> | <b>70340</b>   |
| <b>Sindh</b>  |                                             |                   |              |              |              |                |
| <b>Sr. #</b>  | <b>Name of Court/Tribunal</b>               | <b>No. Courts</b> | <b>Pend</b>  | <b>Inst.</b> | <b>Disp.</b> | <b>Balance</b> |
| 1             | Accountability Courts                       | 9                 | 54           | 5            | 10           | 49             |
| 2             | Appellate Tribunal Inland Revenue           | 1                 | 14734        | 9498         | 10301        | 13925          |
| 3             | Anti-Corruption Courts                      | 4                 | 1378         | 163          | 282          | 1262           |
| 4             | Anti-Encroachment Tribunals                 | 5                 | 193          | 69           | 79           | 186            |
| 5             | Anti-Terrorism Courts                       | 32                | 1207         | 971          | 624          | 1200           |
| 6             | Appellate Tribunal Local Council Sindh      | 1                 | 22           | 20           | 21           | 21             |
| 7             | Appellate Tribunal Sindh Revenue Board      | 1                 | 281          | 185          | 202          | 264            |

|                           |                                             |                   |              |              |              |                |
|---------------------------|---------------------------------------------|-------------------|--------------|--------------|--------------|----------------|
| 8                         | Banking Courts                              | 14                | 10930        | 7414         | 6194         | 12351          |
| 9                         | Commercial Court                            | 1                 | 6            | 0            | 0            | 5              |
| 10                        | Custom Appellate Tribunals                  | 3                 | 1364         | 1841         | 794          | 2551           |
| 11                        | Drug Courts                                 | 1                 | 59           | 13           | 14           | 63             |
| 12                        | Environmental Protection Tribunal           | 1                 | 66           | 20           | 7            | 79             |
| 13                        | Foreign Exchange Regulation Appellate Board | 1                 | 71           | 111          | 5            | 177            |
| 14                        | Intellectual Property Tribunal              | 1                 | 126          | 123          | 143          | 168            |
| 15                        | Insurance Appellate Tribunal                | 1                 | 264          | 44           | 11           | 297            |
| 16                        | Labour Courts                               | 8                 | 1286         | 3398         | 3592         | 1099           |
| 17                        | Labour Appellate Tribunals                  | 1                 | 306          | 207          | 270          | 265            |
| 18                        | Sindh Service Tribunal                      | 1                 | 1333         | 644          | 476          | 1517           |
| 19                        | Special Court (Removal of Encroachment)     | 3                 | 76           | 12           | 24           | 64             |
| 20                        | Special Courts (Central)                    | 4                 | 341          | 235          | 313          | 295            |
| 21                        | Special Courts (C-T-Anti - Smuggling)       | 2                 | 1158         | 253          | 465          | 925            |
| 22                        | Special Courts (CNS)                        | 3                 | 729          | 251          | 364          | 744            |
| 23                        | Special Courts (Offences in Banks)          | 1                 | 274          | 55           | 29           | 300            |
| 24                        | Gas Utility Court                           | 1                 | 542          | 197          | 259          | 476            |
| <b>Total</b>              |                                             | <b>100</b>        | <b>36800</b> | <b>25729</b> | <b>24479</b> | <b>38283</b>   |
| <b>Khyber Pakhtunkhwa</b> |                                             |                   |              |              |              |                |
| <b>Sr. #</b>              | <b>Name of Court/Tribunal</b>               | <b>No. Courts</b> | <b>Pend</b>  | <b>Inst.</b> | <b>Disp.</b> | <b>Balance</b> |
| 1                         | Accountability Courts                       | 4                 | 32           | 312          | 198          | 234            |
| 2                         | Appellate Tribunal Inland Revenue           | 1                 | 1720         | 781          | 1353         | 1138           |
| 3                         | Appellate Tribunal Sales Tax Service        | 1                 | 4            | 161          | 100          | 125            |
| 4                         | Anti-Corruption Courts                      | 2                 | 276          | 331          | 342          | 220            |
| 5                         | Anti-Terrorism Courts                       | 13                | 583          | 1546         | 1556         | 478            |
| 6                         | Banking Courts                              | 4                 | 1046         | 1409         | 1384         | 1333           |
| 7                         | Consumer Courts                             | 17                | 1766         | 6181         | 6651         | 1931           |
| 8                         | Drug Courts                                 | 1                 | 832          | 625          | 723          | 747            |
| 9                         | Environmental Protection Tribunal           | 1                 | 158          | 110          | 174          | 130            |
| 10                        | Khyber Pakhtunkhwa Service Tribunal         | 1                 | 2343         | 4304         | 3295         | 3560           |
| 11                        | Labour Courts                               | 6                 | 3107         | 11166        | 9656         | 4922           |
| 12                        | Labour Appellate Tribunals                  | 1                 | 140          | 505          | 373          | 145            |
| 13                        | Special Courts (Central)                    | 2                 | 599          | 156          | 336          | 472            |
| 14                        | Special Courts (C-T-Anti - Smuggling)       | 1                 | 132          | 123          | 178          | 77             |
| 15                        | Special Courts (CNS)                        | 3                 | 886          | 966          | 1060         | 776            |
| 16                        | Special Courts (Offences in Banks)          | 1                 | 20           | 43           | 32           | 25             |
| <b>Total</b>              |                                             | <b>59</b>         | <b>13644</b> | <b>28719</b> | <b>27411</b> | <b>16313</b>   |

| Balochistan  |                                          |            |              |              |              |              |
|--------------|------------------------------------------|------------|--------------|--------------|--------------|--------------|
| Sr. #        | Name of Court/Tribunal                   | No. Courts | Pend         | Inst.        | Disp.        | Balance      |
| 1            | Accountability Courts                    | 1          | 28           | 0            | 0            | 9            |
| 2            | Anti-Corruption Courts                   | 1          | 23           | 9            | 11           | 21           |
| 3            | Anti-Terrorism Courts                    | 9          | 264          | 425          | 363          | 134          |
| 4            | Balochistan Service Tribunal             | 1          | 405          | 1037         | 825          | 617          |
| 5            | Banking Courts                           | 2          | 360          | 209          | 230          | 311          |
| 5            | Drug Courts                              | 1          | 101          | 2            | 1            | 101          |
| 6            | Environmental Protection Tribunal        | 1          | 68           | 123          | 61           | 130          |
| 7            | Intellectual Property Tribunal           | 1          | 6            | 11           | 9            | 8            |
| 8            | Labour Courts                            | 5          | 54           | 1468         | 1444         | 78           |
| 10           | Labour Appellate Tribunals               | 1          | 6            | 12           | 14           | 4            |
| 11           | Special Courts (Central)                 | 1          | 109          | 40           | 1            | 148          |
| 12           | Special Courts (C-T-Anti - Smuggling)    | 1          | 30           | 87           | 37           | 27           |
| 13           | Special Courts (CNS)                     | 2          | 200          | 148          | 131          | 217          |
| 14           | Special Courts (Offences in Banks)       | 1          | 4            | 3            | 0            | 7            |
| <b>Total</b> |                                          | <b>28</b>  | <b>1658</b>  | <b>3574</b>  | <b>3127</b>  | <b>1812</b>  |
| Islamabad    |                                          |            |              |              |              |              |
| Sr. #        | Name of Court/Tribunal                   | No. Courts | Pend         | Inst.        | Disp         | Balance      |
| 1            | Accountability Courts                    | 2          | 50           | 24           | 52           | 13           |
| 2            | Appellate Tribunal Inland Revenue        | 1          | 18209        | 3325         | 5459         | 16075        |
| 3            | Anti-Terrorism Courts                    | 2          | 36           | 131          | 68           | 99           |
| 4            | Anti-Dumping Appellate Tribunal          | 1          | 70           | 110          | 113          | 67           |
| 5            | Banking Courts                           | 2          | 669          | 815          | 593          | 891          |
| 6            | Competition Appellate Tribunal           | 1          | 180          | 114          | 226          | 68           |
| 7            | Custom Appellate Tribunals               | 2          | 210          | 503          | 441          | 238          |
| 8            | Drug Courts                              | 1          | 19           | 13           | 18           | 14           |
| 9            | Environmental Protection Tribunal        | 1          | 25           | 12           | 20           | 17           |
| 10           | Federal Service Tribunal                 | 1          | 4386         | 1977         | 1670         | 4693         |
| 11           | Intellectual Property Tribunal           | 1          | 51           | 58           | 62           | 47           |
| 12           | National Industrial Relations Commission | 1          | 5380         | 5318         | 4996         | 5702         |
| 13           | NEPRA Authority Board                    | 1          | 349          | 170          | 12           | 507          |
| 14           | Special Courts (Central)                 | 2          | 235          | 103          | 161          | 177          |
| 15           | Special Courts (CNS)                     | 1          | 392          | 759          | 448          | 495          |
| 16           | Special Courts (Offences in Banks)       | 1          | 19           | 10           | 4            | 25           |
| 17           | Medical Tribunal                         | 1          | 72           | 9            | 3            | 78           |
| 18           | Special Court (Official Secret Act)      | 1          | 2            | 1            | 1            | 2            |
| <b>Total</b> |                                          | <b>23</b>  | <b>30354</b> | <b>13452</b> | <b>14347</b> | <b>29208</b> |

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**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                       | 23         | 265   | 364   | 363   | 348     |
| 2     | Appellate Tribunal Inland Revenue           | 4          | 64487 | 23932 | 30109 | 58125   |
| 3     | Appellate Tribunal Sales Tax Service        | 1          | 4     | 161   | 100   | 125     |
| 4     | Anti-Corruption Courts                      | 17         | 3742  | 2651  | 2713  | 3682    |
| 5     | Anti-Encroachment Tribunals                 | 5          | 193   | 69    | 79    | 186     |
| 6     | Anti-Terrorism Courts                       | 67         | 2445  | 4031  | 3570  | 2288    |
| 7     | Anti-Dumping Appellate Tribunal             | 1          | 70    | 110   | 113   | 67      |
| 8     | Appellate Tribunal Local Council Sindh      | 1          | 22    | 20    | 21    | 21      |
| 9     | Appellate Tribunal Sindh Revenue Board      | 1          | 281   | 185   | 202   | 264     |
| 10    | Balochistan Service Tribunal                | 1          | 405   | 1037  | 825   | 617     |
| 11    | Banking Courts                              | 45         | 29815 | 22618 | 23403 | 30809   |
| 12    | Child Protection Court                      | 1          | 681   | 2845  | 3106  | 420     |
| 13    | Commercial Court                            | 2          | 23    | 0     | 0     | 24      |
| 14    | Competition Appellate Tribunal              | 1          | 180   | 114   | 226   | 68      |
| 15    | Consumer Courts                             | 34         | 4300  | 7282  | 7669  | 4647    |
| 16    | Custom Appellate Tribunals                  | 7          | 3279  | 3629  | 2648  | 4377    |
| 17    | Drug Courts                                 | 10         | 1791  | 3097  | 2916  | 1995    |
| 18    | Environmental Protection Tribunal           | 5          | 605   | 265   | 262   | 644     |
| 19    | Federal Service Tribunal                    | 1          | 4386  | 1977  | 1670  | 4693    |
| 20    | Foreign Exchange Regulation Appellate Board | 2          | 89    | 170   | 65    | 195     |
| 21    | Intellectual Property Tribunal              | 7          | 1755  | 843   | 1265  | 1399    |

|       |                                          |     |        |        |        |        |
|-------|------------------------------------------|-----|--------|--------|--------|--------|
| 22    | Insurance Appellate Tribunal             | 3   | 470    | 183    | 44     | 643    |
| 23    | Khyber Pakhtunkhwa Service Tribunal      | 1   | 2343   | 4304   | 3295   | 3560   |
| 24    | Labour Courts                            | 30  | 9492   | 20364  | 19285  | 11096  |
| 25    | Labour Appellate Tribunals               | 5   | 1206   | 1835   | 1238   | 1745   |
| 26    | Lahore Development Authority             | 1   | 154    | 17     | 14     | 159    |
| 27    | National Industrial Relations Commission | 1   | 5380   | 5318   | 4996   | 5702   |
| 28    | NEPRA Authority Board                    | 1   | 349    | 170    | 12     | 507    |
| 29    | Punjab Live Stock Tribunal               | 1   | 28     | 274    | 246    | 56     |
| 30    | Punjab Revenue Authority Board           | 1   | 485    | 418    | 719    | 227    |
| 31    | Punjab Service Tribunal                  | 1   | 6095   | 5836   | 12546  | 5371   |
| 32    | Sindh Service Tribunal                   | 1   | 1333   | 644    | 476    | 1517   |
| 33    | Special Court (Removal of Encroachment)  | 3   | 76     | 12     | 24     | 64     |
| 34    | Special Courts (Central)                 | 18  | 3841   | 5907   | 5907   | 3818   |
| 35    | Special Courts (C-T-Anti - Smuggling)    | 8   | 1906   | 736    | 872    | 1633   |
| 36    | Special Courts (CNS)                     | 11  | 3221   | 2820   | 2374   | 3580   |
| 37    | Special Courts (Offences in Banks)       | 7   | 700    | 323    | 291    | 728    |
| 38    | Medical Tribunal                         | 1   | 72     | 9      | 3      | 78     |
| 39    | Gas Utility Court                        | 1   | 542    | 197    | 259    | 476    |
| 40    | Special Court (Official Secret Act)      | 1   | 2      | 1      | 1      | 2      |
| Total |                                          | 332 | 156513 | 124768 | 133927 | 155956 |

**Budget Allocation  
(2024 – 2025)**

| <b>Sr.No</b> | <b>Name of Courts</b>                                        | <b>Amount<br/>(Millions)</b> |
|--------------|--------------------------------------------------------------|------------------------------|
| 1            | Accountability Courts                                        | 1203                         |
| 2            | Anti-Encroachment Tribunal                                   | 201                          |
| 3            | Anti-Corruption Courts (Provincial)                          | 526                          |
| 4            | Anti-Dumping Appellate Tribunal, Islamabad                   | 62                           |
| 5            | Anti-Terrorism Courts                                        | 1754                         |
| 6            | Appellate Tribunal for Sales Tax on Service                  | 62                           |
| 7            | Appellate Tribunal, Local Council (Judicial Forum)           | 40                           |
| 8            | Appellate Tribunal, Punjab Revenue Authority                 | 96                           |
| 9            | Appellate Tribunal, Sindh Revenue Board                      | 129                          |
| 10           | Appellate Tribunal Inland Revenue                            | 494                          |
| 11           | Banking Courts                                               | 996                          |
| 12           | Child Protection Court                                       | -                            |
| 13           | Commercial Courts                                            | 24                           |
| 14           | Competition Appellate Tribunal                               | 59                           |
| 15           | Consumer Courts                                              | 747                          |
| 16           | Custom Appellate Tribunal                                    | 309                          |
| 17           | Drug Courts                                                  | 351                          |
| 18           | Environment Protection Tribunals                             | 195                          |
| 19           | Federal Service Tribunal                                     | 213                          |
| 20           | Foreign Exchange Appellate Boards                            | 42                           |
| 21           | Gas Utility Court                                            | 8                            |
| 22           | Insurance Appellate Tribunal                                 | 137                          |
| 23           | Intellectual Property Tribunal                               | 108                          |
| 24           | Labour Appellate Tribunal                                    | 145                          |
| 25           | Labour Courts                                                | 701                          |
| 26           | Lahore Development Authority Tribunal                        | -                            |
| 27           | Livestock Tribunal                                           | 20                           |
| 28           | Medical Tribunal Islamabad                                   | 78                           |
| 29           | National Electric Power Regulation Authority Appellate Board | 85                           |
| 30           | National Industrial Relations Commission                     | 9                            |
| 31           | Provincial Service Tribunals                                 | 624                          |
| 32           | Special Courts (Central)                                     | 299                          |
| 33           | Special Courts (Control of Narcotics Substances)             | 165                          |
| 34           | Special Courts (Customs, Taxation & Anti-Smuggling)          | 104                          |
| 35           | Special Courts (Offences in Banks)                           | 135                          |
| 36           | Special Court of Public Property (Removal of Encroachment)   | 119                          |
| 37           | Special Court (Official Secret Act)                          | -                            |
|              | <b>Grand Total</b>                                           | <b>10240</b>                 |