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The National Accountability Bureau of Pakistan: Role for Elimination of Victimization against Opposition Leaders

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Vol. V, No. III (Summer 2020)

Pages: 364 – 373

p-ISSN: 2616-955X

e-ISSN: 2663-7030

ISSN-L: 2616-955X



Abstract

Since the establishment of NAB (1999), it has been used for the victimization of politicians, especially by the ruling party; Number of fake cases have been registered against the opposition political parties and politicians who proved a stigma on the transparency of the institution. There have been internal weaknesses within the NAB; politicians consider it a tool of a dictator. It can arrest a person for investigation for 90 days, which is against the violation of human rights. There is a need to train the members with professionalism to counter the challenges of modern times.

Key Words: National Accountability Bureau, Political System, Constitution

Introduction

After the military takeover by General Pervez Musharraf and ousting of PMLN from the government; the military dictator established this institution. The basic idea behind its formation was mooted by Ex. chief justice Sajjad Ali Shah. He said that the judiciary should play a key role in the accountability process but it must be checked for transparency as stated "The powers given to the NAB's Chairman have made the NAB very powerful. We need to evolve a mechanism for keeping NAB under check and the only institution that can check the NAB is the judiciary if we start accountability of the judiciary, who will check NAB!" (The News, December 22nd, 1999). General Amjad had been elevated to the post of chairman of NAB who was the close friend of General Pervez Musharraf. The institution has been granted enormous powers of investigation against corruption in the State. Chief of Awami National Party Mr Asfandyar Wali khan challenged the NAB ordinance (2001). Supreme court under chief justice Irshad Hassan Khan issued a detailed decision describing the procedure of the institution, previously bail can't be given to the accused but now the high court can, section 12 (f) provides "Order of freezing mentioned in section 12 (a) to (c) would remain operative until the final disposal of the case by the accountability Court or the appellate forum". Pakistan armed forces can't be tried under the said ordinance. They must be tried under the Pakistan Army act 1952. In the same manner members of the judiciary can be inquired about by the supreme judicial council, the detailed decision came in *Asad Ali V. Federation of Pakistan* (1998) in which accountability of the judges has been discussed. In the initial years, it couldn't be punished under Article 209 which provides judicial accountability by Supreme Judicial Council. When allegations proved on Malak Qayum and Rashid Aziz, no punishment was given to them. Senator Saiful Rehman the chairman Ehtisab Commission victimized 87 officers before the establishment of the NAB ordinance (1999). Earlier the said justice Qayum sentenced Senator Asif Ali Zardari a five years imprisonment to please premier Nawaz Sharif, there was a deal between the high court and Election Commission in the Nawaz Sharif era as discussed "if we don't betray ourselves then should we admit that there prevail no basic values of the supremacy of law in Pakistan" (The Jang, 2003, May 25).

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Pir Mukaram ul Haq the spouse of MPA Farzana Raja has been victimized by NAB as stated “we strongly condemn the continued victimization of Pir Mukarram ul Haq, the spouse of Ms Farzana Raja MPA in a bid to pressurize her to succumb to the regime... Authorities of Pakistan People’s Party told that the accused has been arrested without any FIR lodged against him, although the ordinance clearly indicates that enough time must be given to the accused to prove him innocent.” When Nayar Bukhari of PPP made a complaint of corruption against Lt. General Retired Javid Nasir who has been involved in accruing a loss of 3 billion to the exchequer of Evacuee Trust Property Board as a chairman by NAB, neither court was unmoved in the situation. In the same manner, the public accounts committee was unmoved to complain about the maladministration being done in the "Kamra Grid Station Scam" in which the army Brigadier had been involved in the corruption cases but NAB was unable to take any initiative in this regard (The Dawn, 2006, May 26). A German Newspaper *Suddeutsche Zeitung* broke out the news of offshore companies' transactions by more than 100 celebrities and politicians all over the world; Mossack Fonseca remained the most dominant of them who still believed that offshore business was legal. On April 3, 2016, the International Consortium of Investigative Journalists released a record of more than 2 Lack persons which was hailed from different countries. It consisted of the material in the shape of documents, emails, passports, and secret accounts of banks used for the business. Panama revealed the business of the King of Saudi Arabia, President of Azerbaijan and Prime Minister of Pakistan. Even there were some ventures which have been blacklisted by the United States because they had contacts with a terrorist group working in different parts of the world. The data revealed the ongoing business details of daily business conducted over the past four decades; ICIJ opined that: Mossack Fonseca [MF] worked violently to guard her investor's secrets. In Nevada [USA] ...The leaked files show the firm frequently offered to backdate credentials to assist its clients obtains benefits in their financial affairs.

Offshore business is not illegal but in most cases, authorities evade taxes, which is illegal. Once in an interview, Mossack Fonseca argued that they provide legal support to the company. They were not responsible for what they do. The document contained the names of Prime Minister Nawaz Sharif, Usman Saifullah, Rahman Malik and other influential politicians in Pakistan. There were more than 400 persons included in the list who evaded tax for their business. The documents revealed that Hamayun Saifullah, Salim Saifullah, Anwar Saifullah, Javed Saifullah, Jahangir Saifullah, Iqbal Saifullah and Osman Saifullah had their accounts in the British Virgin Islands, HongKong, Singapore, Ireland and the United Kingdom. One is astonished to see that Osman Saifullah was part of the committee constituted to reform the tax structure in the State. There have been a number of politicians, bureaucrats, and businessmen in the list issued, once NAB tried to investigate them but was politically bargained because it included influential families in the list of offshore companies, The Daily Guardian (2016) argued that the children of Pakistan’s Prime Minister, Nawaz Sharif, superior a £7m loan from Deutsche Bank against four flats in Park Lane in London acquire by offshore companies, the possessions were owned by British Virgin Islands shell companies on the books of the offshore agent Mossack Fonseca, the Panama Papers show.

The family sources stated that nobody of the corporations declared is held or run by Mr Nawaz Sharif, and Mariam Nawaz Sharif is not a recipient or owner of any of these companies. The Guardian (2016, April 5) stated that “Investments in sugar and iron businesses in the 1980s have made the Sharifs one of the wealthiest families in south Asia. The Park Lane flats were bought between 1993 and 1996 but the companies behind them were not transferred to Mossack Fonseca until 2006” (The Guardian, 2016, April 5). The British Broadcasting Corporation in its report on April 4, 2016, asserted that "Nawaz Sharif does not own any company but having companies in the name of his children, raised questions - he should explain how his children made all this money”. Since the 1990s Maryam, Hassan and Hussain Nawaz have been shareholders in the UK and have invested millions of pounds. They had the possession of four companies worth billions of pounds, why giving an interview with a foreign delegation Hassan Nawaz quoted that I'm living on a rent basis which comes in every quarter from Pakistan; I'm not earning. I'm just like any other student living with his parents. I don't necessarily have to know the facts and who owns the flat, who pays for the rent and who pays for my living. I'm not the right person to answer this question.” (Interview with Tim Sebastian, 1999, Jan 10) he stated that “I can speak on my behalf and say... that I do not own any offshore accounts in any country, in any bank; he does maintain a student account used to pay his fees and daily expenses” (The British Broadcasting Corporation, 2016, April 4).

On the other hand, Hussain Nawaz's version of the said story was different from Hassan Nawaz he asserted that "Those apartments are [Alhamdulillah] ours and those offshore companies are also ours ...there is nothing wrong with it and I have never concealed them. He was not resident in Pakistan, so he did not have to declare his assets. We fully follow all rules and regulations in doing any business abroad" (Interview with Javed Chaudhry. (The Express-News, 2016, April 16).

Responding to the rumours reported in the media, Premier Nawaz Sharif declined the allegation levelled against his family and stated that a judicial commission shall be constituted to probe the matter. He asserted that a pre-plan campaign has been launched to disrepute his family. He further explained how his father began to work in Lahore, 25 years before the creation of Pakistan.

The Dawn (2016, April 16) drew a different picture and stated that "Should one be surprised that the rise of Sharif's family as one of the biggest business groups in the country coincided with his soaring political fortunes? The family-owned only a small steel mill in Lahore, known as Ittefaq Foundry, before the late military dictator Gen Ziaul Haq appointed Nawaz Sharif Punjab's finance minister in 1981" (The Dawn, 2016, April 16).

Ayaz Amir (2016, April 8) in his article argued that: "The Sharifs are past masters at both denial and obfuscation. About receiving ISI money in the 1990 elections, Nawaz Sharif said that he remembers nothing... although gallantly offers to return the money with interest if the charge is proved. Shahbaz Sharif stated that he knew nothing about the Model Town massacre... although the police action lasted for hours in his own neighbourhood. Hussain Nawaz expressed his opinion that the Sharif property business in London was financed by the sale of their steel mill in Jeddah. When the London flats were bought in the early 1990s – UK's Land Registry record is still available on the internet" (The News, 2016, April 8).

Barrister Aitezaz Ahsan (2016, April 30) analyzing offshore companies, explained, "the offshore companies normally work under 'Business Veils' i.e. the companies are fictitiously sold to various hands sitting in different countries but it happens only on papers. The beneficiaries remain the same. In the said companies of NS Family, the same trick was played. Nescoll and Neilson were transferred to Maryam Safdar in 2004; then to another agent in July 2014 then the same was struck off on 31st October 2015 (ARY News, April 30).

Farukh Saleem (2016, April 17) explained the assets of the Sharif family and the offshore companies, arguing "The PML-N's goose is being cooked – who the cook is. What does the cook want – chaos or destruction? Is the cook after strategic or tactical resources? If the cook is of American origin and resides in Fort Meade [USA's Defence Information School], then he will have both political and economic objectives" (The News, April 17).

The "Observer" (1998, Sep 27) analyzed the assets of the Shareef family earlier; it stated "that first published a consolidated report on Sharif's corruption. The newspaper maintained that it had confirmed the veracity of the charges through its own sources before publishing the explosive story. Other British newspapers followed it. The first time, the detail of massive wealth that Sharifs had amassed abroad came to the surface in West" (The Observer, 1998, Sep 27).

The "Independent" (1998, Oct 19) analyzed the news about Shareef family corruption, it argued:

[Inquiries by The Independent established that bank accounts containing pounds 5m were set up in the names of three members of a British family [Kashif Qazi etc] from Ilford, Essex. These deposits were used to raise millions of pounds in loans which, according to documents detailing Pakistan police inquiries, were channelled into Sharif family-owned businesses. The documents alleged that money was laundered... The investigation into Nawaz Sharif and his family was originally commissioned in 1993... through 'fictitious bank accounts and, using family business interests, was siphoned into offshore accounts. The allegations against Nawaz Sharif... raised by Pakistan's Federal Investigation Agency [FIA] have produced an unofficial 200-page report into Sharif's businesses... The criminal charges against members of the Sharif family were dismissed in the Pakistan High Court after Nawaz Sharif returned to power 18 months ago, in March 1997 (The Independent, 1998, October, 19).

The "Weekly Times" (1998, October 19) narrated the story of the Shareef family business abroad and opined ".....that Nawaz Sharif and his family have stashed away more than \$70 million in offshore accounts and taken long-term leases on several flats in London's posh Mayfair district. The claims, later denied by Nawaz Sharif, followed the Prime Minister's decision to freeze foreign currency accounts across the country, wiping out ordinary Pakistanis' dollar savings" (The Weekly Times, 1998, October 19).

Tim Weiner and Steve Levine (1999, October 21) stated that the Bhutto family started an investigation against the Shareef family when came to power, it argued "...Mr. Sharif, the ousted Prime Minister... was accused in a formal report submitted to Pakistan's President, that in the year 1993, Mr Sharif... paid \$60 in income tax. When his rival, Ms Bhutto, took power, Pakistan's chief investigative agency [FIA] began to look into the charges of corruption against Mr Sharif" It further stated that many companies around the world have gotten the ill wealth, it argued "....When he [Nawaz Sharif] served as a minister under Pakistan's last military dictator, Gen Ziaul Haq, who seized power in 1977, the [Ittefaq] foundry became a diversified holding company of nine industrial concerns. By the middle of his first term (1990-1993) as Prime Minister, it had grown to 30 companies. The growth of Ittefaq was financed in part by at least \$200 million in unsecured loans from Pakistan's banks" (The New York Times, 1999, October, 21).

The Guardian (1999, October 24) in a detailed report analyzed the whole scenario and argued:

The family, whose empire grew hugely while Sharif was in office, was also accused of defaulting on \$120m of state bank loans, a favourite way of milking the public purse. However, the revelations appear to be the tip of an iceberg... Among all his amassed wealth, Sharif... concealed ownership of a Russian-made Ulan helicopter, which he used during election campaigns ... investigation, has revealed other instances of alleged corruption during Sharif's last administration... week later they were restored. In between a friend of Sharif [Saif Ur Rehman, the Ehtesab Chief] imported 80 [BMW] cars (The Guardian, 1999, October 24).

Jahangeer Ashraf Qazi (2016, April 12) has summarized corruption in Pakistan and stated, "Pakistan has long been rated as one of the most corrupt countries of the world especially if its corruption is measured as a proportion of its economy size. The financial probity of the leadership of the country's two major national parties is reputed to be very dubious. But what else is new? Pakistan's norm has long embraced criminal and self-serving political leadership" (The Dawn, 2016, April 12).

Shareef's family on various occasions wanted to clear her stance, made many press conferences, speeches to Parliament, and interviews in many media houses to explain her position with the intention that her hands are clear, further, it stated they have had a fair business since pre-partition. The daily Dawn (2015, Jan 29) has a different picture of the Shareef family, it argued:

According to the statement of assets and liabilities submitted by Punjab Chief Minister Shabbaz Sharif to the Election Commission, the total value of his two properties in London is over Rs:153 million. On the other hand, he has assets worth Rs:108.24m in the country – a 553-Kanal agricultural plot (Rs:3.6m), two properties in Murree (Rs:16.60m), investments in the industrial sector (Rs:720,000), a gifted Land Cruiser (Rs:20.82m) and cash as bank balance (Rs:66.59m)... In January 2014, Kalsoom Nawaz, the wife of Nawaz Sharif, had a net wealth of Rs. 235.85m. She owned land and a house in Changa Gali, Abbottabad, worth Rs. 63.75m, a bungalow on Mall Road in Murree worth Rs:100m, 88 Kanal of land in Sheikhpura worth Rs:70m, jewellery of Rs:1.5m and shares in family businesses. She had Rs. 67,555 cash in hand and Rs:55,765 in banks (The Dawn, 2015, Jan 29)

The Indian Express (2016, April 3) has narrated the same stories regarding the assets of the Shareef family, it argued "properties/flats at Park Lane, London W1K 7AH and car parking space 9 and box room 6... registered... with Title Numbers NGL342976 and NGL342977 respectively". It added that "We fully recognise the importance of this issue. We have enhanced our procedures for bringing clients on board and verifying with whom we are doing business, and our policies, procedures and systems are designed to ensure that we comply with all applicable rules and regulations." It further explained that "MF invoked the Anti-Money Laundering and Terrorist Financing Code of Practice (2008) to grill Minerva Trust & Corporate Services Ltd which revealed that both companies "were owned by the same beneficial owner Mariam Safdar. Neither property is rented and only occupied by the owner and her family" (The Indian Express, 2016, April 3).

In Pakistan, "Geo News" (2016, April 4) leaked the same issue, it was a piece of big breaking news for the Shareef family, it stated "...his family had done nothing wrong. Those apartments are ours and those offshore companies are also ours. There is nothing wrong with it and I have never concealed them, nor do I need to do that. It is according to British law and laws of other countries that it is a legal way to avoid unnecessary tax via offshore companies" On the leaked information Hussain Nawaz, the beneficiary of such companies explained that I have been there in London since 1992 whereas the tax laws in the homeland say "Pakistani tax law says that if

you are not staying in Pakistan for more than 138 days, then you are not required to declare your assets". (Geo News, 2016, April 4).

The Guardian (2016, April 5) wrote about leaked pieces of information by a German newspaper and opined: In April 2000, after Sharif had been toppled from his second term as prime minister and put in prison by Pakistan's then military leader [Gen] Musharraf, the country's Chief Prosecutor repeated the allegations, saying: We believe the money used to buy these apartments was stolen from the people of Pakistan." It further added, "investments in sugar and iron businesses in the 1980s had made the Sharifs one of the wealthiest families in south Asia and the Park Lane flats were bought between 1993 and 1996." The role of Mosaic Fonseca has been discussed, it stated "[A note on the files warned not to offer Mossack Fonseca's own staff as nominee directors or shareholders. The BVI authorities were alerted, in a letter that mentioned Mariam Safdar was the owner of Nielsen and that the company had a loan with Deutsche Bank in Geneva. But the firm appears to have carried on processing paperwork, including the appointment of new directors, and acted for the Sharifs until their companies were transferred to another representative two years later.]" (The Guardian, April 5).

General Raheel Sharif categorically stated about the accountability in Pakistan and argued that "Across-the-board accountability is necessary for the solidarity, integrity and prosperity of Pakistan. Pakistan's armed forces will fully support every meaningful effort in that direction, which would ensure a better future for the next generations. The ongoing war against terrorism and extremism fought with the support of entire nation cannot bring enduring peace and stability unless the menace of corruption is uprooted" (Statement of Gen. Raheel Shareef, 2016, April 22).

Supreme Court rejected the proposal of the government. It is impossible to tackle these big questions. It opined that: "The formation of a commission under the Pakistan Commission of Inquiry Act 1956 [Act VI of 1956]. Looking to the limited scope will result in the constitution of a toothless commission, which will serve no useful purpose, and also that the terms of reference [TORs] of the proposed commission are so 'wide and open that it may take years for the commission to conclude proceedings.

Responding to the questions of the Supreme court Premier Nawaz Sharif, addressing the parliament stated that: "We have returned every penny that we acquired through loans ... My life is like an open book. ... We also want the reality behind those getting their loans waived off to become public [this phrase was pointed toward PTI's MNA Jehangir Tareen]. We intend to continue the progress for the country and we want to continue this development" (PM, Nawaz Shareef's speech to NA, 2016).

US-based "Newsweek" (2016, April 24) wrote about the investment of the Shareef family in offshore companies, it stated "...Clearly seething at the 'media trial' of his children, Sharif also implored the press to be more circumspect and he derisively brought in several rivals, including former president and Army chief Gen Musharraf and PTI Chief Imran Khan, into the mix...because that "is the task of the government, not the judiciary" (The Newsweek, 2016, April 24).

The daily "Nation" (2016, April 24) described the whole scenario and put some questions, such as what will happen to Nawaz Shareef as prime minister of Pakistan. It stated (1) "Will the Prime Minister resign? (2) Will the judiciary bail out PM Nawaz S [once again]? (3) Does the Army want to see a change in Islamabad? (4) Will this be another long drawn-out inquiry with no real gain? and (5) Would one see results within the incumbency of Gen Raheel's tenure?" (The Nation, 2016, April 24).

Zahid Hussain (2016, April 13) while commenting on the formation of the Judicial commission stated "Most of the opposition parties have rightly rejected the proposal and it is not surprising that several former judges, including two former chief justices, have declined to head the probe. It would certainly not be a judicial commission as claimed by the prime minister. Going by past experience, one can hardly hope for any impartial inquiry into the scandal" (Hussain, 2016, April 13).

Famous analysts Saad Rasool (2016, May 1) wrote his column in the daily "The Nation" explained the overall scenario in Pakistan, he argued

1. Was the money, through which offshore Panama companies were owned, generated through lawful means, during the years that the Prime Minister paid virtually nominal taxes on NIL statements?
2. Did the Prime Minister truthfully fulfil the disclosure requirements, for himself and his family members, under the mandate of Pakistan's tax and electoral laws?

3. Did he violate the Constitutional oath of his office, which required him, inter-alia, to “always” act in the interest of “well-being and prosperity of Pakistan”, when he allowed his family wealth to reside outside of Pakistan’s taxable jurisdiction?
4. Has he been “sagacious, righteous, non-profligate, honest and ameen” in terms of Art 62 & 63 of Pakistan’s Constitution?
5. Did the Prime Minister, being representative of the people, owe a ‘moral’ responsibility to fully disclose his family’s assets to the constituents and voters? (The Nation, May 1).

Karim Azizi (2016, Nov 1) wrote in “The Dawn” about the judicial commissions in the past, he argued: “We all know what has happened with judicial commissions [in Pakistan] in the past. The fact that NAB, FIA and FBR didn’t swing into action against the PM and his family immediately after the revelations in the Panama papers reflect on the fact that our country is run like a monarchy and the royal family is untouchable...” (The Dawn, 2016, Nov 1).

Dr Yasmin Rashid submitted a petition in the court to stop any kind of corruption in the State under articles 62, and 63 of the constitution. It challenged sections 99, 82, 42-A and 12 of the Representation of the People Act (1976) and stated that:” The objective of the party [PTI] was to discourage the tendencies among the ruling families about their will to turn the country’s governance system into a monarchy”. The party urged the chief justice to take action against Premier Nawaz Sharif and his family to conceal the truth regarding his assets abroad, according to said act all the representatives must submit data regarding their assets. As opined that: any concealment of possessions or non-declaration of properties and/or liability, concerning/related to the candidate or his/her spouse or any of his/her reliant in any manner whatsoever willful or otherwise is extensive contravention of the law resulting in the disqualification of the returned candidate for being a member of parliament as per Section 99 of the Representation of the People Act, 1976 and Articles 62 and 63 of the Constitution.

Mr Nawaz Sharif and his family members may be disqualified from the seat of the National Assembly. ECP was urged to take action. Imran Khan challenged the corruption scandals of the Sharif family and argued that the Panama scandal has revealed corruption in Pakistan; Supreme Court is urged to investigate money laundering and tax evasion which caused the most losses in Pakistan.

The “Telegraph” (2016) has drawn a picture of the sharif family; it asserted that A few years ago, Kim Barker was presented with an offer she found all too easy to refuse. As a foreign correspondent for the Chicago Tribune covering Afghanistan and Pakistan, Barker enjoyed a good working relationship with the president of the Pakistan Muslim League, Nawaz Sharif, who, in 2013, became prime minister of his country for the third time. After meeting her for a 15-minute interview in 2008, Sharif apparently took a shine to the young, single reporter. He allowed Barker to run over her allotted time, personally called her to say how much he liked the piece she wrote (despite her mentioning his hair plugs) and invited her to join him on the campaign trail. Barker met Sharif, known as the “Tiger of Punjab”, several times in the following months, and each time she felt increasingly uncomfortable: he insisted on buying her an iPhone, had his security chief keep track of her whereabouts, and made finding her a boyfriend his “project”. First, according to Barker, he attempted, unsuccessfully, to set her up on a date with the ... widower of Benazir Bhutto, Asif Ali Zardari (he could be her “special friend”, Sharif said). When that failed, Sharif then “pounced (The Telegraph, 2016).

In response to the petitions of Imran Khan, Tahirul Qadri and AML, the court started the proceedings. Notices were sent to Nawaz Sharif, Maryam Safdar, Hussain Nawaz, Hasan Nawaz, Ishaq Dar and Captain Safdar. Certain institutions like NAB, FIA, FBR and ECP also became part of the hearing. The Dawn (2016, Nov 1) argued that “We all know what has happened with judicial commissions [in Pakistan] in the past ... The Supreme Court of Pakistan can’t do much either so it will be business as usual. My hats off to Imran Khan for adopting a tough stance even though not a single party lent support to him who tells you they are all on the same side...” (The Dawn, 2016, Nov 1).

The court asked about the TORs from all the concerned parties, but only Awami Muslim League submitted it, both the major parties i.e. PTI and PMLN were asked to form a commission for the reference. The court asserted that The JC will enjoy the same powers as enjoyed by Supreme Court. The NAB was hesitant to probe the matter of the sitting prime minister. It was annoyed by the Supreme Court, which stressed to utilize section

9 (5) of NAO which entitles the institution to probe the case of a public holder while the chief justice relied upon anger, stating: "You want to say that it was not your duty to investigate [the case] unless someone provided complete evidence. The NAB is a national institution formed to undertake investigations of this nature. Tell us what action you have taken so far in the Panama Papers scandal." The notices were sent to SECP, SBP, FBR, NAB and FIA while Imran Khan and Sirajul Haq relied on the leaked record of Mossack Fonseca. It stated that: "However there is no sanctity attached with the document..." a single-member commission will be formed to probe revelations made in the Panama Papers after reviewing all replies ..." (Supreme Court statement, 2016)

There were voices that the Supreme Court under article 184(3) is not entitled to hear the case because it does involve the basic rights of the people rather it is a political issue however neither PTI nor PMLN had any reservations regarding the case, how the court could refuse the proceedings? On November 7, 2016, Maryam Nawaz, Hassan Nawaz and Hussain Nawaz submitted the replies and stated that both the brothers are conducting lawful business for the last 2 decades and so. The council reiterated that Maryam is not dependent on Premier Nawaz Sharif and the allegations affixed by PTI were false, it also argued that she is not a beneficiary of Nielson and Nescol. The court asked about the money trail, and the court stressed submitting documentary proof within 15 days. Premier Nawaz Sharif while replying through counsel stated that he had no business abroad; therefore his application must be accepted. He stated that he had always paid his taxes timely, and all his assets and liabilities are duly declared up to the 2013 General elections. On the other hand, both PMLN and PTI finalized the TORs and submitted them to the court. PTI wanted to probe the matter of flats No. 17, 16, 16-A and 17-A and how money has been sent from Pakistan. It also desired to know how much tax has been paid in this regard. The questions regarding the Azizia steel mill situated at Jadda were also asked. The question was whether Premier Nawaz Sharif had declared his assets when he returned from abroad. On November 15, 2016, PTI and AML submitted documentary proof in the SC. The pieces of evidence of both were more than 600 pages which tell how money has been laundered from Pakistan and no tax has been paid so far. It was ironic to see that statement of Nawaz Sharif in Parliament and what has been submitted in the court tell different stories. Justice Khosa remarked that: "There is a difference between the prime minister's viewpoint in public and your statement," Sheikh Akram replied that: "I am a counsel of the PM's children, not his own. PM's counsel Salman Aslam Butt will respond on his behalf." Hamad Bin Jassim submitted the letter in the court, stating that:

"Nawaz Sharif's father sold his business in Dubai in the early 1980s... The flats number 17, 17a, 16 and 16a at Avenfield House, Park Lane, London... Later in 2006, the accounts in relation to the above investment were settled between Mr Hussain Nawaz and the Al-Thani family, who then delivered the bearer shares of the companies [which owned the flats] to a representative of Mr Hussain Nawaz" (Hamad Bin Jassim, 2016).

The letter of Qatar Price stated that "Hamad's father... Jassim bin Jabr Al Thani... had longstanding business relations with father of Nawaz Sharif... originating from the sale of the business in Dubai. Four flats: 16, 16A, 17 and 17A Avenfield House, Park Lane... In the year 2006; the accounts in relation to this investment were settled between Hussain and the Al Thani family, who then delivered the bearer shares of the companies to his representative... But justice Jamali was not satisfied and stated that the court will inspect the letter. Sheikh Rashid was irritated with the evidence of the Sharif family and stated: Today, a document has come from Qatar. Tomorrow, they may submit another document from Mahatma Gandhi, attested by Indian Prime Minister Narendra Modi - Once a liar is always a liar. The bench headed by Justice Jamali questioned the advocate that: If the Sharif family's association with offshore companies earlier to 2006 is recognized then the whole weight would be shifted on Sharif. We cannot review political statements and if a judgment was announced on the basis of news reports then your client may also have to face difficulty. It added that: The Sharif family had not presented credentials for companies it had declared. In fact, papers had been concealed from the court; why were the documents hidden? If you say that you are a shareholder, you will have to give proof.

Hamid Khan was replaced by Naeem Bukhari as the new counsel of PTI. He added our prime focus in the case is two-pronged: The first issue is to question from where the prime minister got the money to invest for acquiring the four Park Lane flats in London and the second from where Hussain & Hassan Nawaz got money to run their business empires. In response to the issue of money laundering, Mr Akram Sheikh added that "We have submitted the documents... According to the land registry of May 7, 1993, under the Land Registration Acts 1925 to 1986 of London, £585,000 were paid by Nescoll Ltd to acquire the ownership of 17 Avenfield House,

118/127 Park Lane London ... the property of 16 and 16A, Avenfield House, Park Lane London was registered on 10th July 1995 for £1.075 million to be transferred to Nielson Enterprises Ltd ... The previous owner of the property was Aksala NV of Chuchubiweg, Netherlands Antilles. Altogether the amount was 1.9m pounds. PTI leadership was in favour of the court's verdict instead of a commission. It stated that We feel that the bench hearing the case is qualified ... When PTI had decided to approach the court over the Panama Leaks case people were sceptical-because the public has stopped believing in institutions ... In response to what was said by Imran Khan, the counsel of Mian Nawaz Sharif stated that "those were not legal testimonials rather, mere political statements.

Justice Saqib Nisar assumed his office as a new CJ of the Supreme Court. The bench was headed by Justice Khosa, who argued that: "It would not grant any adjournment on any pretext and continue hearing day to day till the conclusion of the case; while asking PTI's counsel that "Does it mean justice according to the perception of his client or what the court decides in accordance with the law - someone cannot be disqualified on the basis of people's expectations". Naeem Bukhari ensured the court that Premier Nawaz Sharif addressing to parliament had told lie to the audience about the assets of the family. Justice Khosa inquired: "If his entire case hinged around establishing that the ruling family owned the four London flats prior to 2006. Is there any will, court decree or a family settlement to establishing that the London properties as claimed by Hussain Nawaz would be automatically inherited by him in 2006 after the death of his grandfather [Mian Sharif] in 2004". It is fact that while delivering a speech to the parliament Nawaz Sharif had not mentioned any business in Qatar. Mr Bukhar had requested the court to ask Shehbaz Sharif to explain that "London's Queen Bench Division Order in the Al Towfeek Company case was satisfied which had ordered the defendants ... Hudaibiya Paper Mills Ltd, Shahbaz Sharif, [late] Mohammad Sharif and [late] Abbas Sharif to pay £34 million to settle the London Flats' collateral." He added that: "The gifts of Rs.740m to the prime minister from his sons were income from other sources and therefore, liable to be taxed... then the PM had incurred disqualification under Article 63 of the Constitution..." Mr Bukhari expressed his views regarding her record of communication between the Sharif family and various abroad companies and stated that:

There exists a number of communications, such as the 12th June 2012 letter from the British Virgin Islands' Financial Investigation Agency [FIA] to Mossack Fonseca [MF] Money Laundering Reporting Officer J Nizbeth Maduro, raising queries about Nescoll Limited and Nielson Enterprises Limited ... the companies that owned the four London flats ... and that of Mossack Fonseca [MF]'s June 2012 response, acknowledging that Nielson and Nescoll were owned by the same beneficial owner - Maryam, and that family's business spread over 60 years was the source of her wealth. The MF also provided acknowledgement of the Samba Financial Group Jeddah, certifying that Maryam was one of their valued customers since 2002 while highlighting that Maryam did not have the resources to buy the London flats (Bukhari, 2016).

Maryam Nawaz submitted her reply to the Supreme Court stating that after her exile she was residing in Shamim Agri Farm, and her husband was receiving handsome remuneration from the government. 1st as a government servant and then as an MNA and stated that: Her husband had been dismissed unlawfully from office hence afterwards he had joined civil service. Her husband had been paying taxes since 1986 and she had never been reliant on her father since 1992. But her petition was rejected by the honourable court. Advocate Salman Akram Raja while arguing for the Sharif family stated: This is neither a trial nor the defendant an observer... The court cannot reach a true conclusion in the case without first arranging a judicial inquiry. The matter can be sent to relevant departments for inquiry as the Arsalan Iftikhar case determined that trials for cases can be held at corresponding forums.

ICIJ (2016) reported that: "The PM's children... Mariam, Hassan and Hussain were owners or had the right to authorize transactions for several companies" The bench had concluded that the case involves basic rights and the Sharif family failed to provide documentary proof, it decided the case by 3:2 and the final verdict was issued this was the Order on behalf of 3 Honorable members of this bench. The remaining two have gone a step further and said: "The three judges by majority added that "Apart from criminal investigation and prosecution, a declaration has been made that the explanations offered by Respondent 1 are inadequate, and are rejected. Respondent 1 has not been honest to the members of the National Assembly, the people of Pakistan, or this Court. He is therefore disqualified, and the Election Commission of Pakistan is therefore directed to notify the

same. JIT submitted its report which has been prepared after the hard work of two months, it concentrated on 13 questions raised by the Supreme Court of Pakistan, and it held that:

JIT had declared the data provided by Maryam Nawaz as fake. It added that: “We have identified the type font used to produce both certified Declarations as ‘Calibri’. However, Calibri was not commercially available before January 31, 2007, and as such, neither of the originals of the certified Declarations is correctly dated and happy to have been created at some later point in time.” New York Times has reported that “The investigators say that she produced a forged trust deed about the London apartments. The 2006 document claims that she was only a trustee and not the owner of two offshore companies that bought the apartments. But investigators say it was typed in Calibri font, which was not commercially available to the public until 30th January 2007 definitely” (The New York Times, 2017).

When the JIT report was submitted on July 10, 2017, a three-member bench was headed by Justice Ijaz Afzal. It was desired to implement the decision after the JIT report. On July 28, 2017, the court concluded the case vide constitutional petitions No. 29 & 30 of 2016, and 03 of 2017, the judgment was finally announced on July 28, 2017, it held that:

Conclusion

The action was taken by the government to abolish the special operation division. It has been established to investigate the assets of politicians abroad, the government announced abolishing it because of heavy expenses as stated “[During the last two years till that date the NAB officials had made forty-eight (48) foreign trips... One senior officer alone made 16 foreign trips that cost the exchequer Rs: 3.3 million. Twenty-five (25) visits were undertaken for... during several journeys to European countries, had also travelled to Dubai ten times for ‘the special purposes’”. A large number of cases have been registered against serving military officers who have been serving in the civil departments on deputation, but their cases never concluded; in the same manner, 9 MPA's cases of investigation has been abandoned in 2004, many of the imminent politicians like Faisal Salih Hayat, Aftab Sherpao, Jahangir Tareen and Saifullah Bros. names were delisted from the investigation because they joined the government with PML Q. But on the other hand information secretary Saqiq ul Farooq (PMLN) had been arrested and his crime and where about was not known, thus it was ruler, not a law which has been governing (The Tribune, 2016, Sep 19th).

Recommendations

Since the establishment of NAB in 1999 by General Parvez Musharraf, it has been used to victimize politicians. There is a need to professionally train its members to counter the challenges of the corrupt mafia in Pakistan. International standards must be followed in the investigation of criminals. The mechanism should be devised to conduct cross-the-board accountability in Pakistan, for this purpose political appointments must be avoided.

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