

PANAMA HUNGAMA

The Living History of Pakistan
Volume – VII [2016-17]

INAM R SEHRI

**Contemporary History is NOT that what has
been happening around –
It is the statement of facts about what
the people considered significant**

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Other Books from

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KHUDKUSHI

(on Suicide) [in Urdu] (1983)
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SERVICE POLICING IN PAKISTAN

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{A dissertation type book on which basis the PM Benazir Bhutto, in 1990, had okayed the Commissionerate System of Policing in Pakistan. Taking Karachi as the pilot project, later, it was levied for all major cities}

SHADI

(On Marriages) [in Urdu] (1998)
{A detailed exposition of Marriage explained in various religions, cultures, countries and special groups; much applauded & commented upon on PTV in 1998-99}

All the above books were published by Pakistan's number one publisher

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And are normally available with them in latest re-prints.

Judges & Generals in Pakistan VOL-I

[in English] (2012)

Judges & Generals in Pakistan VOL-II

[in English] (2012)

Judges & Generals in Pakistan VOL-III

[in English] (2013)

Judges & Generals in Pakistan VOL-IV

[in English] (2013)

The Living History of Pakistan Vol-I

[in English] (2015)

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It's me; my Lord!

Inam R Sehri

- Born in Lyallpur (Pakistan) in April 1948
- First Degree from Government College Lyallpur (1969)
- Studied at Government College Lahore & got first Master's Degree from Punjab University Lahore (1971);
- Attachment with AJK Education Service (1973-1976)
- Central Superior Services (CSS) Exam passed (batch 1975)
- Civil Service Academy Lahore (joined 1976)
- National Police Academy Islamabad (joined 1977)
- LLB from BUZ University Multan (1981)
- Master's Degree from Exeter University of UK (1990)
- Regular Police Service: District Admin, Police College, National Police Academy, the Intelligence Bureau (IB), Federal Investigation Agency (FIA) [1977-1998] then migrated to the UK permanently.

A part-script copied from the earlier volumes:

Just spent a normal routine life; with hundreds of mentionable memoirs allegedly of bravery & glamour as every uniformed officer keeps, some times to smile at and next moment to repent upon but taking it just normal except one or two spills.

During my tenure at IB HQ Islamabad I got chance to peep into the elite civil and military leadership of Pakistan [then] existing in governmental dossiers and database.

During my stay at FIA I was assigned to conduct special enquiries & investigations into some acutely sensitive matters like Motorway Scandal, sudden expansion and build-up of Sharif family's industrial empire, Sharif's accounts in foreign countries; Alleged Financial Corruptions in Pakistan's Embassies in Far-Eastern Countries; Shahnawaz Bhutto's murder in Cannes (France); Land Scandals of CDA's Estate Directorate; Ittefaq Foundry's 'custom duty on scrap' scam, Hudaibya Engineering & Hudaibya Paper Mills enquiries, Bhindara's Murree Brewery and tens more cases like that.

[Through these words I want to keep it on record that during the course of the above mentioned, (and also which cannot be mentioned due to space limits) investigations or enquiries, the then Prime Minister Benazir Bhutto, or [late] Gen Naseerullah Babar the then Federal Interior Minister, had never ever issued direct instructions or implicit directions or wished me to distort facts or to go malafide for orchestrating a political edge or other intangible gains or hidden benefits.]

Hats off to both of them!

Some top bureaucrats like Kh Zaheer, Afzal Kahoot and Saeed Mehdi twisted my arms in the name of Sharif's anger firstly sent me home then tried to imprison me – only the INTERPOL's investigations into my affairs could rescue me.

In Ingall Hall of the Pakistan Military Academy [PMA], it is carved:

"It is not what happens to you that matters but how you behave while it is happening".

I should feel proud that veracity and truthfulness of none of my enquiry or investigation could be challenged or proved false in NAB or Special Courts; yes, most of them were used to avail political compromises by Gen Musharraf's government.

That's enough, my dear countrymen.

Israelmore Ayivor once said:

"One of the most deadly causes of destruction of divine destinies is when a leader is failing, but he or she does not know it. Ignorance about your role is a death plot against people's successes."

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11TH HUMBLE SUBMISSION

No formal words of welcome; simply see a script about Pakistan portrayed by a famous writer 'THE SAINT' [**Simon Templar**; a geo-strategist based in Brussels] in the 'vision 21' dated **12th July 2017** – placed below **verbatim:**

*"Nothing describes the misrule of two successive, so called democratically elected governments [**PPP & PMLN**] in the unstable, underdeveloped 200 million strong South Asian state of Pakistan.*

How thieves, plunderers and freebooters came to rule this nuclear armed state is a sad tale in itself.

*When Gen Musharraf reached his limits of flexibility, it was decided by the US and British to force him bring back the two tainted, condemned political leaders in exile and to wash away all their sins under a dubious order in the name of **National Reconciliation Ordinance [NRO]**.*

{The **National Reconciliation Ordinance [NRO 2007]** was a controversial ordinance issued by the former President of Pakistan, General Pervez Musharraf, on **5th October 2007** - *Google*.}

'The US Ambassador compelled Gen Musharraf to resign and after the mysterious, unsolved murder of Benazir Bhutto, her thuggish husband, the upstart, criminal uneducated, corrupt and much reviled Asif Zardari came to power.

The deal with the West was that we bring you [Zardari] back, wash away your past sins and you squeeze the [Pak] Army.'

*The game began and new Chief Kayani turned a blind eye, as he was busy improving his impoverished families financial condition. So well did this team work that Gen Kayani got an unprecedented 3 year second term, Zardari became a billionaire, Kayani from rags to millionaire and **the country went to the dogs.***

*The US with its two cops in place, **in charge of the Presidency and Pak-military**, violated Pakistani sovereignty and physical boundaries at will, using drones, choppers, covert assassin's and whatever they chose.*

*As per the unholy charter of plutocracy, **Sharif kept silent during Zardari's plunder and he returned the favour after Sharif took over in 2013.***

*Simple math, **over-invoice \$ 50 billion of Chinese funded projects** - whether needed or not - **by ten percent**, sign sovereign guarantees, **leave future generations to pay off horrifying debts and pocket 5% off the top!***

Walk away with a cool \$ 2.5 billion dollars. Astonishingly simple as it is audacious.

Where Zardari was a street thug, looting millions, forcing neighbours to sell their properties on the cheap, the plunderers from Punjab, whose father made pots and cooking utensils with his bare hands are now certified dollar billionaires; thanks to massive bank defaults, and international cuts commissions and kickbacks.

*Wow! Wonderful, just one mistake...Sharif, egged on by **vicious anti military Advisers like Junior Minister for Foreign Affairs Syed Tarik Fatami**, kept on targeting the by now restive and powerful Pakistan military.*

The leakage of information pertaining to thousands of offshore companies incorporated in Panama signalled the end for the strangely absent Sharif regime.

*Perhaps the most corrupt and worse administered government in the history of Pakistan.....certainly the most hypocritical - **destroying the civil service structure, promoting nepotism**, turning state servants especially in the Punjab into glorified pimps and facilitators.*

One poor married lady was famously peddled by her husband out to Sharif, then his younger brother and in turn was rewarded with top administrative positions for his immoral shamelessness.

Functioning without statutory mandated positions such as State Ombudsman, National Tax Collector, Head of the Audit Service and even without the Governor of the State Bank.

Burgeoning debt, increasingly hostile borders, declining exports, a dysfunctional government, falling stock market and collapsing currency could not shake Sharif out of his stupor.

On the ropes, with his family corruption the main story in every paper, every channel and on social media, he chose to plod on shamelessly, trying one corrupt lawyer after another in a futile attempt to cover his tracks.

*Described as a **Sicilian mafioso** by the worthy judges of the top constitutional court, Sharif scraped the bottom of the barrel, **hiring the immoral Raja Salman Akram, known to have defended Zardari's drug dealing Prime Minister, all to no avail.***

Functioning without a Foreign minister for four years, and appointing idiots as top envoys, the joke is on Sharif as he is now left with no friends to bail him out as before.

***His Saudi patrons distanced** themselves from their pet poodle after Sharif was unable to prevail upon his military that very sensibly refused to go and fight alongside Saudi troops in Yemen.*

Indians and Americans have realised he cannot dominate his military and the Turks and Chinese know him and his tribe as crooked, slimy money grabbers.

Despite holding office for years, Sharif has paid no attention to healthcare, education, rule of law or job creation, focusing purely on shady, unnecessary projects providing easy kickbacks.

Now decades of money laundering, defaulted bank loans and millions in off shore accounts and overseas properties stand to be exposed for what they are, the loot and plunder from 190 million poor uneducated helpless souls who are forced to sell or kill their children due to lack of justice, poverty and a gloomy future.

The question is how will things unfold? Will the shameless, immoral, hypocritical kleptocrats escape yet again to lick their

wounds and enjoy their boots abroad or shall they deservedly meet the fate of another erstwhile billionaire, the late unlamented Colonel Qaddafi who died bloodied and screaming in the street as his vengeful subjects beat him to death?"

In fact the above narration is the true reflection of us – a mirror for Pakistan as country. Pakistani politicians very well know about the values of ISLAM and of DEMOCRACY because nearly all of the leadership keep their businesses and real estates in Saudi Arabia and Dubai - and keep their families in England and America for lavish living and education.

BUT, the rascals have their own definitions of religion & democracy.

The rogue Pakistani politicians keep knowledge what they have to do and what can they do for their poor populace & voters but they CORRECTLY loot them instead because the people are foolish enough to follow them blindly [*knowingly how much corrupt they are*]; they don't have minds; those who keep minds have no courage; those who keep mind and courage both have no initiative drive.

Inside Pakistan, there is no nation – only living crowds; mostly thoroughly CORRUPT – but some less CORRUPT.

Inam R Sehri
Manchester UK
12th February 2018

Henry Kissinger once said:

"Corrupt politicians make the other ten percent look bad."

"....he who doesn't understand history is doomed to repeat it. And when it's repeated, the stakes are doubled."

Scenario 201

...WHO PLUNDERED THE MOST:

But hold on – rogue politicians pictured before - from the two major political parties [PMLN & PPP] of Pakistan were not the only entities who plundered Pakistan but inept, coward and some corrupt Judges on superior & higher courts, very few top Generals and the most crown Bureaucrats were equally responsible for the colossal loss.

Take the Pakistan's apex judiciary - **A bitter reality** first:

All courts make mistakes; in Pakistan and elsewhere in the whole world. Abu'al Kalam Azad had once given a historical statement before a court in Calcutta [India] that:

"History stands witness that whenever the powerful rulers wanted to suppress the 'independent, self determining or truthful' public voices, they used their courts as 'the most effective' weapons."

Every court has powers and those can be used either way; for justice and gross injustice both. For rightful governments, the courts were the source of extending help to the deserved and oppressed ones; but the same courts had exerted to take revenge and score balancing jobs for bad rulers – civil & military both.

Recall the famous saying: ***Most of the historical injustices have been done either in battle fields or in the courts.***

Since the early ages of Egyptian and Roman empires, the sentiments of judges have been the deciding factors; not the issues nor the facts of law. There is long list of persons which had been subjected to the injustices of the honourable courts of the past; history is still cursing those moments.

Prophet Jesus Christ was once made to stand with thieves before the stranger courts.

- **Socrates** was the most truthful man of his era but a court order made him to drink poison.
- **Galileo of Florence** had also gone through wrath of his time's court because he had denied shelving his knowledge and observations; then it was a crime to talk nature in open.
- **Premier Z A Bhutto** was hanged on the orders of some rascal judges because a military General wanted to rule Pakistan for ever [historians also blame Henry Kissinger on nuclear issue].

In short, the dock in a court room is the most sacred place where the criminals, alleged culprits and the innocent angles stand alike and graded equal; their fate always depended on [self] interpretation of law and mood of the judges both; analyse the history in perspective.

JUDGES IN HISTORY'S MIRROR:

Let us be Proud of Some Judges: In summer 2010, during challenge to the 18th Constitutional Amendment, one Shahid Orakzai, while arguing before Supreme Court's 17 members bench raised the Holy Quran in one hand, and the Constitution of Pakistan in the other. He theatrically declared that the time had come for the apex court to pick one out of these two books to discard the other. Suddenly, Orakzai let go off the Constitution book, which fell to the floor with an exaggerated thump.

Everyone remained silent – all the honourable judges and the members of the legal fraternity.

But then, something incredible happened: Justice Mian Saqib Nisar [*then one of the junior judges at the bench*], thundered from his seat - "**How dare you throw the Constitution of Pakistan onto the floor, in the premises of Court Room No.1!**" Justice Nisar proceeded to issue a contempt notice to Orakzai, who later apologized and was excused by the then Chief Justice Iftikhar M Chaudhary.

Supreme Court vs Politicians: BUT what can nationalist Pakistanis expect from the judges raised from political fishpond of stagnant and stinking waters – see a historical event:

*The judgment of the famous '**Judges Case**' was to be announced on 20th March 1996 by the then Chief Justice of Pakistan Sajjad Ali Shah. A day earlier, on 19th March, Benazir Bhutto's*

government announced the appointment of twenty judges to Lahore High Court and seven to Sindh High Court.

Acting Chief Justices of both courts; Justice Irshad Hasan Khan of LHC and Justice Abdul Hafeez Memon of Sindh Court administered oaths to the new judges without even informing their CJP. Both ACJs were appointees of Benazir Bhutto and they returned the favour by doing so while in the Supreme Court the draft of judgment in 'Judges Case' was being finalized.

In Pakistan, indoor intrigues prevailed [even more] in higher judiciary in all times.

Going back in December 1997's battle between Chief Justice Sajjad Ali Shah and the PM Nawaz Sharif, President Farooq Leghari had become the casualty and had to resign. New president had to be elected and sworn in within thirty days. Justice Mukhtar A Junejo was serving as acting Chief Election Commissioner [CEC] and in this capacity was also returning officer for the election of President of Pakistan scheduled for 31st December 1997. PM Nawaz Sharif's candidate was '**Brief Case Fame**' judge Rafiq Tarar.

On 18th December 1997, Justice Junejo entertained a petition filed by PPP's former minister Aftab S Mirani and rejected the nomination papers of his former colleague Justice [rtd] Rafiq Tarar stating that Tarar's previous derogatory remarks about judiciary made him ineligible to be elected to the parliament and henceforth he didn't qualify to be elected as president.

An appeal was filed against the rejection at Lahore High Court where CJ Rashid Aziz Khan [*later shunted out disgracefully in Justice Qayyum's AUDIO TAPE Scanda*] '**was conveyed message**' not to sit on the bench. The next crony judges' bench of Lahore High Court suspended CEC's order and allowed Rafiq Tarar to contest election.

On 28th December 1997; just after 10 days of his decision Justice Junejo was booted out from the CEC office and the acting President appointed Justice Abdul Qadeer Chaudhry as the permanent CEC.

In 1997, Pakistan surely wrote some new chapters in judicial history. A permanent President [Farooq Leghari] appointed an acting CEC but when it became inconvenient an Acting President [Wasim Sajjad] appointed a permanent CEC – what else expected from corrupt leadership.

MPs JAILED IN UK for Minor Frauds: Nowhere in the world, the judges are supposed to shout at but in Pakistan it has been a normal practice for judges hoping that it would bring headlines for leading newspapers amidst waves of '*strong judiciary syndrome*'. In all societies, the judges do not but their decisions speak – while **in Pakistan the judges speak loud but their decisions 'thus'**.

In developed democracies the things go different. In UK, during the corresponding three years the courts dealt numerous cases of corruption or public importance. Here the wrong doers got punishments irrespective of their origin or party affiliation. More MPs and less police officers were sent behind the bars.

Five MPs and one Lord were sentenced for claiming benefits which were not justified for their ranks. The financial involvement in each individual case was less than twelve thousand pounds but all they got jails; no shouting in courts, no media glamour for judges. The people even do not know the names of judges who wrote those decisions in routine.

Referring to the **UK's CHANNEL 4** dated **4th February 2013**;

Since decades UK politicians have been facing jail time for scandals while they were supposed to be acting as public representatives. **Liberal Party MP Jabez Balfour** [1843 – 1916; British Liberal Party politician; was Member of Parliament for Tamworth from 1880 to 1885, and for Burnley from 1889 to 1893] **was locked up for property fraud at the turn of the last century.**

More recently, the **MPs Expenses Scandal** saw a large number of politicians jailed; in the aftermath of the scandal four MPs and two peers were sent to prison for fiddling expenses.

- **Ex-Labour MP David Chaytor** was jailed for 18 months for fraudulently claiming more than £20,000 in expenses.
- **Jim Devine** was jailed for 16 months for claiming more than £8,000 ONLY in his expenses.
- **Ex-environment minister Elliot Morley** was sent to Ford open prison for fiddling to the tune of £30,000.
- **Eric Illsley** was released after just four months of a year-long sentence and claimed he was a 'scapegoat'.
- **MP Margaret Moran** was spared prison and given a supervision order instead.
- **Lord Taylor of Warwick** was sent down for 12 months after claiming more than £11,000 from the taxpayer's money. He was

joined by peer **Lord Hanningfield** who said he '*went through hell*' before he was jailed over his expenses; both members repaid back expenses they had claimed illegally.

In one scandal, an **MP elected to parliament in 2010 was four times more likely to be jailed than the average member of the public.** Under UK's Representation of the People Act any MP detained in the UK for more than a year stands disqualified from membership of the House of Commons and his / her seat would be announced as vacant.

Chris Huhne faced the prospect of a jail sentence; if imprisoned he was sure of losing his seat – however, earlier that day he resigned stating "***the only proper course of action is now for me to resign my Eastleigh seat in parliament, which I will do now***".

But **Chris Huhne** was not the first serving politician to end up in trouble with the law. A number of MPs of **Sinn Fein** [*left-wing Irish republican political party*] had spent times in prison for IRA activity before being elected, including Northern Ireland Deputy First Minister Martin McGuinness. Similarly a number of Unionist MPs have spent time in prison – **but NOT on charges of corruption.**

UK's LORD Jailed for Perjury: In 2001, a Conservative peer and millionaire novelist Lord Archer *was jailed for perjury and perverting the course of justice*, for lying during a libel case against the Daily Star, ending his political career.

Tory MP and former cabinet minister, Jonathan Aitken, was convicted of perjury and served a seven month sentence in 1999. On release he became an outspoken advocate of prison reform and contributed to prison newspaper Inside Time.

*[Need not to compare the above cases with the **perjury case of Maryam Safdar** & Hussain Nawaz during the **Panama Case** hearing before the Supreme Court of Pakistan during June 2017.*

The SC bench ignored the Fake Font scandal, side-lined the issue AND, FOR THEIR COWARDICE, THE JUDGES WERE BEATEN INVARIABLY EACH DAY IN OPEN JALSA_s BY HER – till today.]

Huhne could also face being stripped of his Privy Council membership, which allowed him to use the title "*Right Honourable.*" **Jonathan Aitken** *voluntarily gave up his membership.*

The most bizarre Westminster jailing involved **Labour minister John Stonehouse**, who faked his own death in 1974; he was arrested by police in Copenhagen who suspected he was Lord Lucan. On his return he endured a 68-day trial for 21 charges of fraud, theft, forgery, conspiracy to defraud, causing a false police investigation and wasting police time.

None of the imprisoned MPs could return to politics.

Similar happened with media lords on 2011's famous '**hacking scandal**' case in which an empire of **179 years old newspaper 'NEWS OF THE WORLD'** had to shut down their circulation. The paper's chief had to face interrogations; careers of many ended up in jail, press closed and hang over continued to haunt many.

PARLIAMENT & JUDICIARY IMPOTENT:

Most important – in Pakistan, the state functionaries, print and electronic media, the TV anchors and analysts always seen jumping with festivity while quoting the figures of raids on dens, arrests of culprits, seizure of piles of arms / drugs and taking custodial remands – ***but never quoted figures that how many of them were hanged, sentenced, fined or sent to jails.*** Figures would be shameful; not a single punishment by any civilian court – hats off to procedural gimmicks in Pakistani courts.

Judges and courts are blamed – never the parliamentarians and champions of democracy. With the given set of 170 years old laws and procedures what better one can expect from court-rooms. The whole nation is made to 'admire the Military Courts' because ***Majboori hai*** [no alternative].

Neither Parliament nor the Supreme Court ever bothered to ponder that if the justice is administered through Military Court procedures in a better way AND the people approve & admire it – then WHY NOT GIVING THAT PROCEDURE CODE TO SELECTED CIVILIAN JUDGES TOO.

Since early 2008; there have been discussions on all media sectors that whether the Military Courts should prevail in civil democracy or not. Once the Parliament passed an alteration in the constitution [21st amendment in

2014] that: '***...the military courts will be working in Karachi [or elsewhere] – but only for TWO years and with the approval of the provincial government***'.

On 21st March 2017; the National Assembly approved the **28th amendment to Constitution** of Pakistan paving the way for the extension of military courts. Law Minister Zahid Hamid had presented the Pakistan Army Act Amendment Bill 2017 in the Assembly for approval where 253 members voted in favour of the motion while four opposed the motion thereby showing two-third majority.

On 28th March 2017; Pakistan's Senate approved the Twenty Eighth Amendment Bill 2017, for revival of the military courts for yet another two years. All the parties, except the government's ally one-member party [Achakzai's] Pakistan Milli-Awami Party [PkMAP] opposed the bill. Maulana Fazlur Rehman's JUI[F], opted to abstain from voting.

The 28th Amendment Bill 2017 was tabled by Law Minister Zahid Hamid. Taking part in the discussion, Sardar Azam Khan Musakhel opposed the bill and said that by extending military courts, democratic parties were empowering dictatorship in the country. Senator Sitara Ayaz held that Khyber-PK was the worst hit by terrorism and that's why her party was going to support this bill to end the scourge from the country.

For constitutional amendment two-third-majority was needed – which was easily afforded. Open brawls amongst the federal and Sindh governments were often seen for Military Courts' continuity but the whole nation, intelligentsia and the legislators were not able to understand that:

....why the parliament did not opt to pass a law or amend court procedures to adopt the same 'Military Court's Manual' by the selective civil courts in districts and provinces under civilian & judicial hierarchy.

For making such new adoption, they needed only a simple majority in the Parliament – and the call for Military courts would have been abandoned for all times to come.

Alas! The successive civilian corrupt governments in Pakistan, running family business - governance in the name of democracy, did not have acumen and courage to formulate and make out laws & legal procedures required for 21st century's changing needs.

In historical notes, the law students feel honour to study about **Marshall Court** of America. [*The **Marshall Court** refers to the Supreme **Court** of the United States from 1801 to 1835, when **John Marshall** served as the fourth Chief Justice there.*]

CJ John Marshall made the American Supreme Court '**a driving force**' for change. CJ Marshall employed the law as a means to attain the political and economic ends that the people favoured. **The judge used his power to mould the law in accordance with the needs of the American people.** Marshall moulded his decisions to accord with the "**necessities of the time**". For Marshall, the law in practice like the constitution was a tool to serve the needs of the nation.

Will some chief judge in Pakistan rise to do the same job [**as the parliament and superior judiciary are blatantly impotent**].

Pakistan's 160 years old laws of Evidence [*though amended in 1985 but only to the extent of words – not spirit*], PPC and CrPC etc demand that '**...preferably there should be an INDEPENDENT eye witness**' to come forward. In the whole 70 years history of Pakistan the judges might have found one in million cases...

BUT why crime-scene photos, media snaps and pictures showing the criminals' faces while performing crime, videos taken by independent people and sources, live TV clippings from the crime spots, audio tape of recognised suspects, JIT reports, non-aligned informer's statements – are ALL DISCARDED.

Why for the want of '**independent eye witnesses mostly**' the coward judges are allowed to acquit killers and suicide bombers HONOURABLY - rest of the story everyone understands.

This dreadful, horrible and repulsive scenario should be CHANGED now.

Let the JUDGE understand the file, facts, docs, media material and reports what are placed before him. Let him apply his own mind.... Let him do about what he is convinced.... Let him frame his own EVIDENCE ACT - only to WRITE DOWN the reasons what he believed to reach a just decision – as the JIT and the Panama Case judges recently demonstrated.

PRIME STEP: BRING the GOD fearing and honest JUDGES UP ... then believe them... trust them.....there will be no need of Marshall-Courts; you'll not cry anymore.

Gen Ziaul Haq's Legacy: Now little glimpses from Generals' empire: editorial note in a leading newspaper dated 6th July 2017 is referred for Gen Ziaul Haq Legacy wherein the military coup against the government of Zulfikar Ali Bhutto dated 5th July 1977 remained one of the darkest days in Pakistan's history. Through that un-wanted and cogently un-warranted military action, the country and its people were subjected to de-track their progressive path and that left terrible scars of distortion and ugly twists on the face of state and its inhabitants.

Gen Ziaul haq was aided less by circumstance and more by outside powers. Soviet aggression in Afghanistan and America's one-time enthusiasm for Islamist *jihadis* to help wage a proxy war against the communist empire – were enough to develop a **culture of narco-money, Kalashnikov, sectarian divides, hypocrisy and corruption** in Pakistan. Still the whole nation is suffering from the said epidemics.

The military ruler's self extended tenure coupled with adversaries of two superpowers allowed that dictator to launch an odd but sweeping religious experiment that resulted in the most disastrous consequences of extremism and marked polarisation in the Pakistan's social strata.

About forty years on from the start of that violent experiment, it continued to become impossible to downplay or forgive the depredations that Gen Zia unleashed on the state and society. For religious intolerance and bigotry, Gen Zia would remain a wicked military leader in Pakistan's history – for long the army ranks and files were seen infested with un-proclaimed religious divide where dangers of mutiny could easily be smelt.

While carrying on that brutal exercise in the name of Islam, Gen Ziaul Haq was one-man team; no other army General was standing by him nor the main body of the army organisation hailed his steps.

In later years, the Afghan *jihad* was re-located and assigned piecemeal jobs for the liberation of India-held Kashmir which again produced disastrous results because the real aim was to accommodate and better compensate the religious fanatics and criminals in the garb of Taliban – **the Kashmir Cause was simply a high cry**. It brought utter disrepute for Pakistan as India's well trained diplomats' lobby successfully got it labelled as a nation of terrorists – still the same position prevails.

The support for the Afghan & Pakistani Taliban was a scheme devised years after the Soviets had left Afghanistan. Continued flourishing of a vast network of mosques, *madressahs* and pseudo welfare centres promoting extremism and sectarian militancy remained prime national policy of

Pakistan for which all military and civilian leaderships since 9/11 would equally be held responsible by all generations to come and history itself.

Gen Ziaul Haq, no doubt, had paved the path towards domestic explosions through extremism, terrorism and militancy, but two major political parties, PPP and the PML, could have altered the policy through strong parliamentary enactments. The parliamentarians in Pakistan are always seen coward, corrupt and compromising – the situation still prevails.

The painful decision for developing a zero tolerance approach to anti-Pakistan militants [*as there was no choice then left*] was taken by another military chief Gen Raheel Sharif but his first year of command, full year of 2014, was wasted by the ruling PML[N] leadership while concentrating on '**good Taliban – bad Taliban**' mantra and launching negotiation moves.

PM Nawaz Sharif's that hymn brought more human loss **so Gen Raheel Sharif had to take one-sided decision to CRUSH all sorts of Taliban – good or bad**. For year 2015 it worked well with the best rehabilitation results in Karachi but General's last year in uniform [2016] mostly went silent because he had got secret affirmation for a better slot in Middle East militarised politics through Saudi Arabia.

As per **Amnesty International Report** dated **11th April 2017**; Index number ACT 50/5740/2017:

"State executions in Pakistan dropped by 73 percent in 2016 as compared to the previous year, with over 360 convicts put on death row and more than 87 hanged."

Arab-US Summit in Riyadh: In the third week of **May 2017**; leaders of about 50 'Islamic nations' met, under the commanding supervision of US President Donald Trump and King Salman of Saudi Arabia [the first **Arab Islamic American Summit**], and added their collective voice to a ridiculous battle-cry: that '**Iran was the manifestation of evil and terrorism in this world**'. See the unprecedented ideological scripts discussed and adopted there:

- *For the first time in recent history, the Shia-Sunni rift was 'institutionalized as State policy' throughout the Sunni world. A whispered bias, adopted by a few Gulf States and felt by hapless individuals in Jhang, Quetta, Karachi, Kabul, Baghdad and Riyadh, was given the institutional support and weapons with banners of 'countering terrorism & Islamic militancy'.*
-

- *For the first time ever, the entire Sunni world was pushed to become ally with America and Israel - including Pakistan. All went against a fellow Muslim State [Iran] which never ostensibly undermined or opposed Pakistan as a nation.*
-
- *The 50 nation States in a way agreed that Iranian loudness against ISIS, Al-Qaeda and Taliban was the greatest threat to regional and religious peace; was it sense. While condemning the barbarianism of [perhaps] Sunni militant outfits, the participant countries placed the entire brunt of Islamic militancy on Iran – a country against whom there was not even an allegation of terrorism, either inside or outside its territorial boundaries.*
-
- *For the first time, America formally picked a side in centuries old sectarian rift in Islam. However, America didn't know that they have not picked a fight with one nation alone; they had just entered the sand-grave of unknown depth because at the heart of it, even Saudi Arabia and the Middle East never opposed Iran for its political ideology.*

Nearly all 50 nations Muslim World had agreed to the proposal only because they were partly bribed through Oil concessions from Saudi Arabia and its oil-rich brotherly states; Iran never deserved such unanimous contempt. Contrarily; Osama bin Laden was a Saudi and fifteen out of nineteen terrorists in the 9/11 attacks were Saudis.

In this backdrop, Saad Rasool in the daily '**Nation**' dated **28th May 2017** refers to a well-publicized leaked email from US Foreign Secretary Hillary Clinton in which she claimed that:

*"....In recent years, the Saudi government, along with Qatar, has been providing clandestine financial and logistic support to '**the Islamic State**' [IS] and other radical Sunni groups in the region.....more than 94 percent of deaths caused by Islamic terrorism since 2001 were perpetrated by the Islamic State, al-Qaeda and other Sunni **jihadists**."*

Saudi nationals were the 2nd largest group of foreign fighters in the ISIS. In fact, till such time that ISIS could write its own textbooks for schools within its territorial control, it adopted the Saudi curriculum as its own.

Saad Rasool also mentioned about leaked German intelligence reports showing that *".....charities closely connected with government offices of*

Saudi Arabia, Qatar and Kuwait are funding mosques and schools that propagate violence and extremism in the society."

The world media, particularly the Pakistani media teams there in Saudi Arabia to cover that special function, had noticed that Pakistani **PM Nawaz Sharif was totally ignored by the American President and Saudi rulers** both – rather humiliated. N Sharif was not given few seconds on stage to address to the guests or to say thanks to his hosts.

BUT within the paradigm referred before, it was irrelevant to lament the treatment meted out to Nawaz Sharif at this summit; **he got what he deserved**. He and his political accomplices had made Pakistan a part of perverted and perished crowds.

SHARIF's FISCAL BACKGROUND:

See some lines from **Usman Javed** Account [*verbatim*] on media pages dated **17 October 2012:**

"HISOTRY OF NAWAZ SHARIF FAMILY:

*NAWAZ SHARIF's FATHER MR SHARIF WAS BORN IN 1920 IN [village] JATI OMRA OF AMRITSER. HE WAS SON OF MUHAMMAD RAMZAN URF **JANA LOHAR**.*

WHEN NAWAZ SHARIF WAS FINANCE MINISTER OF PUNJAB IN 1982 HE WENT TO INDIA WITH GEN ZIA...PUNJAB CM OF INDIA ASKED HIM ARE YOU SON OF JANA LOHAR I HEARD ABOUT IT. THEY WENT TO PAKISTAN AND MAKING GOOD MONEY NOW..... ZIA SAID HE IS SON OF MR SHARIF. HE [CM INDIAN PUNJAB] REPLIED SHARIF IS SON OF RAMZAN LOHAR; ISKI LOHEY KI BHETTI OTI THY HUMARY GAON MAIN.[He, Jana Lohar, had his iron kiln in our village]...

NAWAZ SHARIF AND HIS BARKING DOGS SAY...WE HAD MILLS BEFORE 1947..AND IN KHABARNAK EID SHOW WHEN HAMZA [Shahbaz] COMES ON T.V. HE ADMITTS THAT MY GRAND DAD SAID TO MY DAD [Shahbaz Sharif] AND TAYA [Nawaz Sharif] APNI OKAT MAT BHULNA TUM EK MAZDOOR KE BETEY HO..MAIN NE DUKAN KE BAHIR JHARRO MAAR KER APNI LIFE KA START LIYA THA....[My grand dad (Mian Sharif) told my dad and elder uncle

that you should not forget your origin – he had taken start with sweeping the front of the shop with his own hands]

NOW, BARKING DOGS SAY WE HAD MILLS BEFORE PARTITION IN 1935 SO I HAVE QUESTION MR SHARIF BORN IN 1920 THEN HOW ITS POSSIBLE SOMEONE MAKES MILLS IN AGE OF 15 WHILE GIVING JHARO [sweeping job] AS WELL...

THEY ARE TECHNICAL CORRUPT PEOPLE.. MADE MOTORWAY AND GOT COMMISSION IN BILLIONS FROM KOREAN COMPANY: BAKER THESES ARE ON RECORD HOW HE EXPOSED NAWAZ SHARIF BEING DIRTY MONEY MAKER..MAKING FLY OVERS...

QUESTION: HOW MANY LEADERS THEY PRODUCED IN PMLN... ANSWER WILL BE NO...NEXT LEADER WILL BE HAMZA OR MARIUM...."

Now see **Mohsin Raza's** account verified by **Reuters** available at **Rediff.com** dated **2nd January 2016** at 11.12 IST:

'The Sharif group's website claims they are worth \$300 million in business and \$100 million in real estate holdings.'

Referring to Shahid ur Rehman's book titled as '**Who Owns Pakistan**' published in 1998; during Nawaz Sharif's first premiership in 1990, Pakistan went through a wave of privatisation and twisted a number of economic policies in the name of '**liberalisation**'. Then, most of the moves were made merely to strengthen various industrial houses, including the Sharif family's own. The PML government had marked 115 units for privatisation, of which 67 were privatised during 1990s.

The Ittefaq Group holdings belonged to the Sharif family, which gained the most from those moves. The Ittefaq Foundries was established in [?] by **Mian Sharif and his six brothers**, a family of Kashmiri immigrants who settled in Punjab in the late 19th century. After migrating from Amritsar at the time of Partition [August 1947], the family settled in Lahore where Mian Sharif re-started his iron business on a limited scale.

In 1972, Zulfikar Ali Bhutto's government nationalised several private-sector businesses, including the Sharif family's Ittefaq Foundries but when it was given back in early 1980s, **scuffles started amongst the family members**. Till 1998 there were 119 offspring of the founders of Ittefaq

Group who were fighting court cases on inheritance and justifiable division of assets. But how Sharifs touched the golden heights; see details.

Through 1970s, after Nawaz Sharif completed his education his father Mian Sharif pulled him in business. However, this proved a disaster.

As a second option Mian Sharif set him up with **Pakistani actor Saeed Khan Rangeela** to get him into acting [*something which Nawaz Sharif wanted*]. A few days later Saeed Khan Rangeela apologised saying that he was not fit for acting and movie industry.

Mian Sharif then arranged a cricket coach to train his son for cricket, but his physical fitness was too low for the sports.

In 1980, as a last resort he met Gen Ghulam Jilani Khan, the then Governor Punjab, to introduce Nawaz Sharif to Gen Ziaul Haq recommending him for a political post, who in turn made him Minister Excise and later elevated him to the Finance Minister of Punjab.

The day Nawaz Sharif became Finance Minister; the entire family's earnings were few million rupees and had only one factory. From there they went on to: Ittefaq Sugar Mills was set up in 1982, Brothers Steel in 1983, Farooq Barkat (pvt) Ltd in 1985, Brother's Textile Mills & Brothers Sugar Mills Ltd in 1986, Ittefaq Textile units 2 & 3 AND Ramzan Buksh Textiles in 1987, Khalid Siraj Textile Mills in 1988.

By the time of Gen Ziaul Haq's fateful plane crash on 17th August 1988, Mian Sharif's family was earning a net profit of \$3 million annually [**–but never declared so in TAX papers**], up from a few million rupees.

When Nawaz Sharif became prime minister in 1990, the group took decision to secure project loans from the foreign banks and only working capital was taken from the nationalized commercial banks. The project financing from foreign banks was ostensibly secured against the foreign currency deposits, mostly held in *be-nami* accounts.

In 1992, Salman Taseer released an account of Nawaz Sharif's corruption stating that the family had taken loans of up to Rs:12 billion. No documents to show if the same were ever paid back.

On 2nd March 1994, Khalid Siraj, a cousin of Nawaz Sharif claimed that the assets of the seven brothers were valued at Rs:21 billion and they all marched from pillar to posts in courts for their just division.

Following are the *SECRET TRUTHS* which are available and vastly believed in and around **Mohni Road & inner city of Lahore**; but not documented - so would remain allegations NOT substantiated:

Besides companies which were openly known to public, the Sharifs allegedly kept their side business going all the way through "the heroin control in Lahore" – AND along with their industry the side business also mushroomed.

During the Afghan-Soviet War in 1980s, Nawaz Sharif's cousin Sohail Zia Butt allegedly started working under the drug baron Mirza Iqbal Beg, then Pakistan's second biggest drug lord after Ayub Afridi. Sharifs had permanent share in his heroin business. In 1990 Sohail Zia Butt won a seat on the Islami Jamhoori Ittehad [IJI] ticket in the Punjab Assembly.

Then Nawaz Sharif became a close associate of Mian Mansha through Mirza Iqbal Beg and through that racket became be-nami owner of many privatized government entities including Muslim Commercial Bank. Sohail Zia Butt and Nawaz Sharif then also made billions in the co-operative societies' collapse, mainly through the National Industrial Credit and Finance Corporation [NICFC].

In 1995 when Mirza Iqbal Beg was imprisoned, Sohail Zia Butt took over his drug empire. It was at that time that he became one of the biggest drug and crime bosses in Pakistan and at one time all six underworld gangs of Lahore were working under him.

By 1995 family's declared annual profits from industrial units had increased hundreds% from US \$3 million to staggering US \$400 million. This was the short version of how in mere 15 years small street thugs running gambling dens became leaders of the biggest Islamic state on earth.

What is the real state of affairs within Nawaz Sharif's extended family; see a file from the Lahore High Court concerning '**Sale of Ittefaq's steel units to clear bank debts**':

[On 22nd July 2004; Justice Nasim Sikandar of the Lahore High Court [LHC] served notices on all seven Ittefaq Group of Industries' families to explain if they supported the sale of four of its steel units for the payment of bank loans obtained by the Sharif family.

*The court, on 7th July 2004, had received the report of a three-member committee that the **Al-Rehmat Group of Companies** from Faisalabad purchased the Ittefaq Foundries [main], the Brothers Steel at Kot Lakhat, the Ittefaq Brothers at Shahdara and the Ilyas Enterprises on Bund Road for Rs:2.159 billion. Al-Rehmat Group had already deposited an amount of Rs:200 million and pledged to pay the balance in 15 months.*

The committee was appointed by the LHC in July 1998, on the petitions of eight banks, who had advanced to the family a collective industrial loan of Rs:3.11 billion and were seeking its recovery; about 50pc of the loan was advanced by the National Bank of Pakistan. All loans were obtained between 1982 and 1988.

[The banks had filed suits for the recovery of loans with the Banking Tribunal in 1988. In March 1995 and Jan 1996, the tribunal decreed against the Sharifs who were directed to pay the loan within 15 days.]

The Sharifs challenged the decree in the LHC, which constituted a three-member committee for the disposal of assets and payment of bank loans. The committee took over the physical possession of the units after the second Nawaz Sharif government was dismissed in October 1999. Later, the Committee sold the property and before that it sold through auction the stock of raw material and finished goods for Rs:3.76 million in March 2002, and 128 vehicles for Rs:1.65 million in September 2002.

The Ittefaq Group of Industries was owned by seven families, which with the passage of time managed 16 industries in steel, textile, sugar and engineering sectors. Of them, Mian M Sharif, the father of Nawaz Sharif and Shahbaz Sharif, and Mian Merajdin were alive then [July 2004]. Mian Shafi, Mian Sirajdin, Mian Farooq Barkat, Mian Yousaf and Mian Bashir had died.

All above were the owners of the Ittefaq Foundries, the Ittefaq Brothers, the Brothers Steel, the Ilyas Enterprises and the Farooq Mills in the steel division, the Ittefaq Textile Mills, the Brothers Textile Mills, the Khalid Siraj Textile Mills, the Ramzan Bakhsh Textile Mills, the Barkat Textile Mills and the Abdul Aziz Textile Mills in the textile division.

*Besides, two political sons of Mian Sharif set up an independent **Sharif Group of Industries**, which was running the **Hudaibiya***

Papers Mills, the Hudaibiya Engineering Mills, the Hamza Paper and Board Mills, the Chaudhry Sugar Mills, and the Mehran Ramzan Textile Mills. All these industries came up between 1985 and 1988.

Meanwhile, the family of Mian Merajdin filed an application with the LHC, raising objections to the constitution of the committee and the sale of four steel division units.

*Filed through advocate **Syed Mansoor Ali Shah [the incumbent Chief Justice of the LHC]** the plea challenged the setting up of the committee submitting that section 284(2) of the Companies Ordinance, 1984, under which it was set up, provided alternatives for restructuring and ultimate revival of the steel units.*

It was prayed that the order to the committee for the disposal amounted to liquidation of the units, which was unlawful. It submitted that the sale and winding up of the units under a company required the appointment of a court liquidator for public auction of assets through proper advertisement, and no such procedure was completed.

It also challenged the committee's disposing of the company's raw material and finished goods as well as vehicles on the grounds that it had no such mandate.

Another objection raised by the family was that the evaluation of the assets was got done by the committee in 1998 and the property shown was worth Rs:1.795 billion. The committee did not get a second evaluation of the property, though prices of real estate and machinery had registered a steep rise in six years.

*The family questioned the sale of assets to **Al-Rehmat Group of Companies** on the plea that financial record of the group was not got examined by experts and shareholders.*

The Merajdin family was at odds with Sharifs who distributed corporate assets shares among all others except them. The distribution of assets among the families was done in 1991 and Merajdin's family was not given an equitable share.

The family filed a petition with the LHC in January 1997, seeking a fair distribution of the corporate assets. The petition was still pending for adjudication.]

So the fact remains that attributing all the wealth of Ittefaq Group to the Mian Sharif family alone was not correct. The mistake occurred when both Nawaz Sharif and Shahbaz Sharif's family income and assets were not correctly furnished by them in elections of May 2013 – otherwise the noise of Panama Leaks could have gone meaningless.

The Sharif group's website claimed they were worth \$300 million in business and \$100 million in real estate holdings till Mian Sharif's death in 2005; Mian Sharif's wife, Shamim Akhtar still owns the ***Jati Omra estate***. Thus Nawaz Sharif, his two sons and two daughters; Shahbaz Sharif, his two wives, two sons [Hamza also having two wives] and a daughter; late Abbas Sharif, his two sons and two daughters – and with great-grand-children of many – all making around 40 living family shareholders who would inherit ***Jati Omra Estate*** some day.

The Sharifs had assets in Saudi Arabia, the UAE, London and all over UK for which details are available in next pages.

MAKING A JOKE OF GOVERNANCE:

SHARIFs are wordly known for having acute affection for their Saudi partners.

On 15th February 2016; Saudi Arabia launched a massive military exercise that included troops from 20 nations - the operation called ***Northern Thunder*** which involved Arab and Muslim countries and taking place in King Khalid Military City in north-eastern Saudi Arabia. It involved air, sea and land forces and the exercise continued for 18 days. In addition to Saudi Arabia, other participating nations included Jordan, Bahrain, Senegal, Oman, Qatar, United Arab Emirates, Sudan, Kuwait, the Maldives, Morocco, Pakistan, Chad, Tunisia, Comoro Islands, Djibouti, Malaysia, Egypt, Mauritania and Mauritius.

Pakistan's Foreign Office had first out rightly rejected participation in the coalition – but as the PM Nawaz Sharif kept Saudia close to his chest – the FO was made to retract its original statement and confirmed that Pakistan

was taking part, although in a very limited capacity; mainly for training and intelligence-sharing.

Considering Saudi Arabia's announcement to send troops into Syria, Sharif family's personal loyalty to the Saud family made the whole scenario vulnerable. Given the inherently sectarian nature of the conflict, Pakistan could have avoided sending troops to fight a foreign war on terror, especially when the IS was already trying its hardest to make space for itself in Pakistan.

Ultimately what happened; Pakistani troops joined armed forces from those 20 countries for **"the largest, most important military manoeuvres"** ever staged by its close ally Saudi Arabia to ramp up their counter-terrorism skills. The Foreign Office confirmed that Pakistani troops were part of the multinational military exercise being staged by Saudi Arabia – justifying that *'Pakistan and Saudi Arabia have close defence ties going on for decades'*.

Pakistan gradually and tacitly joined the said coalition. First the people were told that Pakistan was only training the Saudi forces. Then, Pakistan was only sharing intelligence with the Saudis. Finally Pakistan took part in a military exercise with aggressive designs towards Syria. **Step by step, gradually but unmistakably, the country was put on a path that was leading to the quagmire of ongoing war in the Gulf.**

Earlier, Saudi Arabia spearheaded a coalition of nine Arab states, started carrying out air-strikes in the neighbouring Yemen and imposing an aerial and naval blockade. The incursion was supposed to defeat the **Houthis** and deliver Yemen within a short period. Eleven months into the war, there was no conclusion to the hostilities in sight. Pakistan was saved unnecessary bloodletting because the government took the issue to Parliament which insisted on Pakistan's neutrality and resolution of the dispute through peaceful means.

Later, the PML[N] government acted unwisely by taking part in the exercise without discussing the matter in the Parliament. Saudi Arabia was clear about its aims - it was not the **Daesh** it wanted to eliminate but the Syrian government. The aim of the **Northern Thunder** was not to defend Saudi territory from invasion but to get ready for sending troops under a ruse to overthrow a government which Pakistan recognised as legitimate.

Syria had already warned that Saudi or other foreign troops entering the country would **"return home in wooden coffins"**. Iran, being an ally of Syria, had taken a similar stand.

By joining the **Northern Thunder** Pakistan sent a wrong message that it agreed with the Saudi policy in the Gulf. Good relations with all Muslim countries should have been a cornerstone of Pakistan's foreign policy - not to send troops to fight other countries' wars. Even when Pakistan was badly in need of US weapons and financial support in the early years of its history, it had refused to send even a token military unit to the Korean War despite the US pressure. Why not the similar stand in so volatile Gulf situation then?

SHARIFs' useless foreign trips – share wastage of poor peoples' money: On 17th February 2016; Pakistan's Foreign Ministry in a report placed before the National Assembly told that **Rs:688.276 million were spent on PM Nawaz Sharif's 65 state visits to other countries in two and half years.** He visited United Kingdom 15 times, Saudi Arabia five times and the United States three times. Foreign Ministry added that **631 people had accompanied the premier in his visits.** MoFA also declared in the report that in a **visit to France Rs:32.249 million** were spent by the government under the head **'miscellaneous – petty expenditure'**.

In two and a half years spread over about one thousand days, PM Nawaz Sharif spent nearly 200 days away from the country. These did not include his private but regular visits to Saudi Arabia during Ramadhan and his private trips to UK. The spending of the above hefty sums constituted a wasteful drain on national exchequer in Pakistan which was then facing acute revenue crunch.

The government never clarified it to the people that what Pakistan got out of so many trips by its Prime Minister. With no explanation offered for 17 visits to the United Kingdom, this had given rise to speculations of all sorts – especially pointing out that the PM remained busy in his own business developmental activities.

The frequency of the visits speaks out about Sharif's priorities at home. He was criticised most for not giving importance to the Parliament - he attended only 35 sittings of the House which elected him to office. The record of his presence in the Senate which represents the federation was even more dismal. His long absence encouraged Cabinet Members and PML[N] MNAs to frequently absent themselves from the House, causing a lack of quorum and leading to inordinate delay in crucial legislation.

The PM Nawaz Sharif failed to fulfil the constitutional requirement of holding the CCI meeting for more than a year while it ought to be convened every three months. The excuse was that the PM was too busy.

PM Sharif had no time to visit any site of mass casualty or crime scene of terrorist attack; one could see the list of events through those years.

However, one cabinet member Pervaiz Rashid kept on appearing on media channels sometimes thrice a day to speak about PM's so called [zero] achievements.

SHARIF's early journey in Politics: Referring to daily '**Dawn**' dated **14th April 2016**; Nawaz Sharif represented the new generation when he was picked up by Gen Ziaul Haq on the recommendations of the then military Governor of Punjab named Gen Jilani in the early '80s. Nawaz Sharif was one of the four contenders for the IJI's candidate for prime minister's slot after 1990's elections. The other three included:

Ghulam Mustafa Jatoi; *who believed that since he was the interim prime minister after Benazir Bhutto's exit, perhaps he could just continue on in the same role for the sake of simplicity.*

Ijaz ul Haq; *who considered himself the right heir to his father Gen Ziaul Haq's legacy, otherwise having zero standing in politics.*

Mohammad Khan Junejo: *who believed that the party owed him the slot because it had been unlawfully taken from him in May 1988. He had decided to withdraw his challenge to Gen Zia's dismissal of his government in the Supreme Court under the assurance that he would be IJI's nominee PM in the next elections.*

What happened practically; Junejo passed his legacy to Hamid Nasir Chattha, who was simply considered worth his own seat in the Parliament after little negotiations with Nawaz Sharif. Ijaz ul Haq always considered himself lucky when got an invitation to a TV talk show, let alone being in a position to lead a political party. And Mr Jatoi passed away quietly in 2009, leaving behind little more than a regretful obituary.

For quarter of a century since that 1990's elections, no challenger had been able to emerge from within the PML to Nawaz Sharif's authority. Most probably, behind that spectacular rise to power there was a new ingredient - the unique relationship with the country's ruling business elites that Nawaz Sharif was able to build while his rivals could not.

However, **NAWAZ SHARIF behaved odd** since his early days on hard fields of politics. Referring to Alex Hannaford's treat titled as **Love and**

rockets: true confessions of a female war reporter appeared in UK's daily 'the Telegraph' dated 16th April 2016:

Kim Barker, a foreign correspondent for the **Chicago Tribune** covering Afghanistan and Pakistan, met with PML[N]'s Chief Nawaz Sharif for a 15-minute interview in 2008. Nawaz Sharif [NS] apparently developed liking for the young, single reporter.

*[When 9/11 happened, she (Kim Barker) volunteered for a posting to the Middle East. she knocked on the door of the foreign editor (of the **Chicago Tribune**) and explained: "**I have no kids and no husband, so I'm expendable.**"]*

NS 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 upset and uncomfortable: "*....he [NS] insisted on buying her an iPhone and had his security chief keep track of her whereabouts*".

The most hilarious beginning of this romantic incident remained:

"First, according to Barker, he attempted, unsuccessfully, to set her up on a date with the then-Prime Minister and widower of Benazir Bhutto, Asif Ali Zardari (he could be her 'special friend**', Sharif said).*

*When that failed, **Sharif then 'pounced'**.*

*"**I would like to be your friend,**" he (NS) told her.*

But Barker cut him off: "No. Absolutely not. Not going to happen."

*"**I know, I'm not as tall as you'd like,**"Sharif replied.*

*"**I'm fat, and I'm old. But I would still like to be your friend.**"*

*Barker made her excuses and left. ***

The above cited narrative was one of many amusing yet unnerving anecdotes in Kim Barker's memoir '**The Taliban Shuffle**'. When the book was published in 2011, the PML[N]'s *jan-nisars* were not pleased; a petition

was filed in the Lahore High Court [LHC] seeking an enquiry into her "**false allegations against NS**" but rest of the community appreciated the truthful book – later optioned by Hollywood and turned into the film "**Whiskey Tango Foxtrot**".

The truth about the cultural taboos in the South Western Asian region is well described and displayed in both the above mentioned book and the film. Barker successfully described that:

".....how women journalists working in Islamic countries often feel they are being treated as a 'third gender'; that they are able to communicate with men in authority in a way local women can't; and get access to other women in a way foreign male journalists can't. It's much harder to get women to trust you if you're a foreign man than if you're a foreign woman."

Kim Barker, while she commenting on film **Whiskey Tango Foxtrot** made on her book, said that:

*"For years, whenever people asked **how foreign women were treated in Afghanistan, I always said better than in Pakistan.***

We had an easier time than the male reporters. We could interview women and we got bizarre access to....even the conservative mullahs, who seemed secretly charmed by the idea of Western women running around. We were the third sex, immune to the local rules for women and entitled to a more exclusive status than Western men."

Robert Carlock, who wrote **Whiskey Tango Foxtrot**, commented on the change in the production notes saying:

*"**Pakistan is a big onion. You can peel it forever; it is endlessly complicated.** And we felt that having the film constantly shuffling between Islamabad and Kabul would be too disorienting."*

.....[Kim] Barker also had some deeply uncomfortable encounters. Namely:

"Barker's relationship with Ali Massoud Sadiq [played by Alfred Molina in the film], who appeared to be playing a character loosely

based on Pakistani Prime Minister Nawaz Sharif, seems comically outrageous,"

Rosalyn Ransaw's essay dated **7th March 2016** in **screenprism.com** is referred.

SHARIF's 'Buying Judges' game is notoriously known in the wholesome pages of contemporary history. **In June 2017**; Mian Tariq Shafi appeared in SC's nominated JIT to tell how he and Nawaz Sharf and Shahbaz etc managed to get **CLEAN CHIT through buying of judges.**

He [Tariq Shafi] was co-accused with PM, CM & other family members in THREE FIA cases. In 1995, three cases, FIRs no: 2,3 & 4/95 were registered in [SIU] FIA for certain dubious imports of raw material & scrap for ITTEFAQ FOUNDRIES. Cases were sent to the Special Banking Court for onward trial.

PM Nawaz Sharif came in power again in 1997. In January 1998, FIA was ORDERED to send police files to Special Public Prosecutor [**Bhatti Chambers LHR**]. The Sharifs filed a petition in the said court u/s 249-A CrPC for acquittal.

[On 26th May 1998, all the accused were ACQUITTED in the said three cases by Justice (rtd) Khalid Paul Khwaja.

The order sheets [copies of 114/97 & 115/97 are still available with Inam R Sehri] are worth enjoying; both containing 16/17 pages with the same paragraphs except first two pages of description; no contest from the STATE and HBL Empress Br LHR whose loans were at stake....and then NO APPEALS WHATSOEVER.]

That's how the influential rulers MANAGE justice for them in Pakistan.

Scenario 202

PANAMA LEAKS - VOLCANO ERUPTS:

*[The information given below is authentic as most of the material has been taken from **ICIJ**'s official sources]*

Panama Papers Leaks exposed the offshore holdings of 12 then serving and former world leaders and revealed details of the hidden financial dealings of 128 more politicians and public officials around the world.

Release of 11.5 million documents showed how a global industry of law firms and big banks sells financial secrecy to politicians, fraudsters and drug traffickers as well as billionaires, celebrities and sports stars. A year-long investigation by the **International Consortium of Investigative Journalists** [ICIJ], German newspaper **Süddeutsche Zeitung** and more than 100 other news organizations contributed towards those massive leaks which shocked the whole humanity over the globe.

Panama's leaked records — reviewed by a team of more than 370 journalists from 76 countries — came from a little-known but powerful law firm based in Panama, **Mossack Fonseca** [MF], that kept branches in Hong Kong, Miami, Zurich and more than 35 other places world over.

[MF still holds that having an offshore company isn't illegal. For some international business transactions, it's a logical choice.]

MOSSACK FONSECA OF PANAMA:

Mossack Fonseca [MF] appeared as the world's top creators of shell companies, corporate structures used to hide ownership of assets. The law firm's leaked internal files contained information on 214,488 offshore entities connected to people in more than 200 countries and territories. ICIJ released the full list of companies and people linked to them in May - the formal announcement had been made on 3rd April 2016.

The data included emails, financial spreadsheets, passports and corporate records revealing the secret owners of bank accounts of beneficial directors and companies in 21 offshore jurisdictions, from Nevada to Singapore to the British Virgin Islands [BVI].

Panama files exposed offshore companies controlled by the prime minister of Iceland, the king of Saudi Arabia and the children of the president of Azerbaijan and the prime minister of Pakistan and his family. It included 33 people and companies blacklisted by the US government because of evidence that they'd contacts with Mexican drug lords and certain terrorist organizations as per record of FBI or CIA.

Mossack Fonseca's fingers were in Africa's diamond trade, the international art market and other businesses that thrive on secrecy. The firm serviced enough Middle East royalty to fill a palace; it helped two kings, Mohammed VI of Morocco and King Salman of Saudi Arabia - often took them to the sea on luxury yachts.

In Iceland, the leaked files showed how Prime Minister Sigmundur David Gunnlaugsson and his wife secretly owned an offshore firm that held millions of dollars in Icelandic bank bonds during that country's financial crisis – the facts were not accepted by their citizen.

Ironically, some named persons were labelled so for having relations with [allegedly] rogue nations like North Korea and Iran; one of those companies supplied fuel for the aircraft that the Syrian government had allegedly used during its recent war.

Some files revealed offshore companies linked to the family of China's top leader, Xi Jinping. Here the partisanship of the Panama Leaks organizers became evident because **China's Xi Jinping** was known having vowed to fight '***armies of corruption***'; similarly the **Ukrainian President Petro Poroshenko** had also positioned himself as a reformer in a country shaken by corruption scandals.

The files also contained new details of offshore dealings by the late father of British Prime Minister David Cameron.

Panama papers' leaked data covered nearly 40 years, from 1977 till ending 2015 — providing a day-to-day, decade-by-decade look at how dark money used to flow through the global financial system, breeding crime and stripping national treasuries of tax revenues. However, most of the services the offshore industry provides were legal if used by the law abiding entities.

Panama Leaks successfully showed that banks, law firms and other offshore players often failed to follow legal requirements that they made sure their clients were not involved in criminal enterprises, tax dodging or political corruption. The leaked documents made it clear that major banks were big drivers behind the creation of hard-to-trace companies in the British Virgin Islands [BVI] and Panama etc.

Panama files listed nearly 15,600 paper companies that banks set up for clients who wanted keep their finances under wraps, including thousands created by international giants like UBS and HSBC. The records revealed a pattern of covert manoeuvres by banks, companies and individuals.

The files of Panama Leaks included names of 29 billionaires featured in Forbes Magazine's list of the world's 500 richest people and movie star Jackie Chan, who had at least six companies managed through the MF law firm; also some drug kingpins, tax evaders and at least one jailed sex offender who had signed papers for an offshore company while he was serving his prison sentence in New Jersey USA.

Panama Leaks contained files about major scandals ranging from England's most infamous gold tycoon to the bribery allegations convulsing FIFA, the body that rules international football. It revealed that the law firm of Juan Pedro Damiani, a member of FIFA's ethics committee, had business relationships with three men who were indicted in the FIFA scandal.

The world's best soccer player, Lionel Messi, was also found in the documents; Messi and his father were owners of a Panama company: Mega Star Enterprises Inc. ICIJ's report also held that:

"Mossack Fonseca [MF] worked aggressively to protect its clients' secrets. In Nevada [USA], the law firm tried to shield itself and its clients from the fallout from a legal action in US District Court by removing paper records from its Las Vegas branch and having its tech gurus wipe electronic records from phones and computers.

The leaked files show the firm regularly offered to backdate documents to help its clients gain advantage in their financial affairs."

However; in a written response to questions from ICIJ and its media partners, the firm [MF] said:

"...it does not foster or promote illegal acts. Your allegations that we provide shareholders with structures supposedly designed to hide the identity of the real owners are completely unsupported and false – [but] the backdating of documents is a well-founded and accepted practice that is common in our industry and its aim is not to cover up or hide unlawful acts."

The law firm's co-founder, Ramón Fonseca, said in an interview on Panamanian television that *'the firm has no responsibility for what clients do with the offshore companies that the firm sells.'* He compared the firm to a **"car factory whose liability ends once the car is produced"**. Blaming Mossack Fonseca for what people do with their companies would be like blaming a carmaker **"if the car was used in a robbery."**

Mossack Fonseca came under growing scrutiny as governments obtained partial leaks of the firm's files and authorities in Germany and Brazil started probing its practices. In February 2015, German law-enforcement agencies launched a series of raids targeting one of the **country's biggest bank, Commerzbank**, in tax-fraud investigations.

In January 2016; in Brazil, the MF became target in a bribery and money laundering investigation dubbed **"Operation Car Wash"** which led to criminal charges against leading politicians and an investigation of popular former president Luiz Inacio Lula da Silva. **The scandal threatened to unseat the incumbent President Dilma Rousseff** also. However, MF denied any wrongdoing in Brazil.

In the largest media collaboration ever undertaken, journalists working in more than 25 languages dug into MF's inner workings and traced the secret dealings of MF's customers around the world. They shared information and hunted down leads generated by the leaked files using corporate filings, property records, financial disclosures, court documents and interviews with money laundering experts and law-enforcement officials.

Reporters at Germany's **Süddeutsche Zeitung** obtained millions of records from a confidential source and shared them with ICIJ and other media partners. The news outlets involved in the collaboration did not pay for the documents.

Before **Süddeutsche Zeitung** obtained the leak, German tax authorities bought a smaller set of MF documents from a source, a move that triggered raids in Germany in early 2015; the same files were first offered to tax authorities in the United Kingdom, the United States and other countries but they ignored the bid. The ICIJ report concluded that:

"The story of Mossack Fonseca [MF] is, in many ways, the story of the offshore system itself."

INVESTIGATIONS DONE BY ICIJ:

The First Published Report dated **3rd April 2016** - by The International Consortium of Investigative Journalists [ICIJ]

- ***Files reveal the offshore holdings of 140 politicians and public officials from around the world.***
- ***Current and former world leaders in the data include the prime minister of Iceland, the president of Ukraine, and the king of Saudi Arabia.***
- ***More than 214,000 offshore entities appear in the leak, connected to people in more than 200 countries and territories.***
- ***Major banks have driven the creation of hard-to-trace companies in offshore havens.***

The leaks also provided details of the hidden financial dealings of 128 more politicians and public officials around the world. The files exposed offshore companies controlled by the prime minister of Iceland, the king of Saudi Arabia and the children of the president of Azerbaijan and the prime minister of Pakistan.

They also included at least 33 people and companies blacklisted by the US government because that they'd been involved in business with Mexican drug lords, Alleged terrorist organizations and countries like North Korea and Iran. The files also contained new details of offshore dealings by the late father of the then British Prime Minister David Cameron.

The records showed offshore companies also linked to Russian leader Putin; allegedly its network moving money in transactions as large as \$200 million at a time. Kremlin's high officials, however, went public on 28th March 2016 with charges that ICIJ and its media partners were preparing a misleading '***information attack on Putin***' and people close to him.

Until recently, Mossack Fonseca largely operated in shadows; it came under growing scrutiny as governments obtained partial leaks of the firm's files and authorities in Germany and Brazil began probing its practices.

In January 2016, Brazilian prosecutors labelled Mossack Fonseca as a "**big money launderer**". Mossack Fonseca denied any wrongdoing in Brazil.

[The offshore system relies on a sprawling global industry of bankers, lawyers, accountants and these go-betweens who work together to protect their clients' secrets. These secrecy experts use anonymous companies, trusts and other paper entities to create complex structures that can be used to disguise the origins of dirty money – and the world over.]

Mossack Fonseca told ICIJ that it follows "*both the letter and spirit of the law. Because we do, we have not once in nearly 40 years of operation been charged with criminal wrong-doing.*" The men who founded the firm decades ago — and continue today as its main partners — are well-known figures in Panamanian society and politics.

From its base in Panama, one of the world's top financial secrecy zones, **Mossack Fonseca** seeded anonymous companies in Panama, the British Virgin Islands and other financial havens but worked closely with big banks and big law firms in places like Netherlands, Mexico, the United States and Switzerland, helping clients move money or slash their tax bills.

An ICIJ analysis of the leaked files found that more than 500 banks, their subsidiaries and branches worked with Mossack Fonseca since the 1970s to help clients manage offshore companies. UBS set up more than 1,100 offshore companies through **Mossack Fonseca**. HSBC and its affiliates created more than 2,300.

In all, the files indicate **Mossack Fonseca** worked with more than 14,000 banks, law firms, company incorporators and other middlemen to set up companies, foundations and trusts for customers. The middlemen remained its true clients, not the eventual customers as these middlemen provided additional layers of oversight for reviewing new customers. However, they often "**exceeded the existing rules and standards to which we and others are bound.**"

An ICIJ analysis of the **Mossack Fonseca** files identified 61 family members and associates of prime ministers, presidents or kings. The records show, for example, that the family of **Azerbaijan President Ilham Aliyev** used foundations and companies in Panama to hold secret stakes in gold mines and London real estate.

The children of Pakistani Prime Minister Nawaz Sharif also owned London real estate through companies created by Mossack Fonseca, the law firm's records showed.

Family members of at least eight current or former members of China's Politburo Standing Committee, the country's main ruling body, have offshore companies arranged through **Mossack Fonseca**. They included President Xi's brother-in-law, who set up two British Virgin Islands companies in 2009.

The list of world leaders who used **Mossack Fonseca** to set up offshore entities also included the current **president of Argentina, Mauricio Macri** and representatives of Ukrainian leader Petro Poroshenko etc.

[...for above extracts, a Report by **The Center for Public Integrity** (910 17th Street, NW Suite 700, Washington, DC 20006 USA) is referred]

In short: '**Panama Leaks**' was the most extensive data journalism leaked in the history of news, over 11.5 million documents and 2.6 Terabytes of data were leaked from the databases of **Mossack Fonseca, the world's fourth largest offshore law firm**. The data showed how the world's richest celebrities, politicians, rulers, estate tycoons and other businessmen use offshore havens to avoid taxation.

Technically, there's nothing illegal about using offshore firms but serious questions were raised regarding the ethics of using these companies for tax evasion – most transactions were to avoid taxes. **In various markets, including the USA, setting up an offshore firm for the sole purpose of evading tax is illegal.**

This massive leak of documents exposed the offshore holdings of 12 [then] current and former world leaders and revealed how associates of Russian President Vladimir Putin secretly shuffled as much as \$2 billion through banks and shadow companies. Some highlights from the Panama Papers reflected that along with Pakistani notables, the others were:

- Ayad Allawi, ex-interim prime minister and former vice-president of Iraq; Petro Poroshenko, president of Ukraine; Alaa Mubarak, son of Egypt's former president; and the current prime minister of Iceland, Sigmundur Davíð Gunnlaugsson.
- Individuals who were sanctioned for supporting oppressive regimes and dictatorships around the world had their accounts with the said company – MF.

- A leaked memo from **Mossack Fonseca** partner said: ***"Ninety-five per cent of our work coincidentally consists in selling vehicles to avoid taxes."***

Former UK Prime Minister David Cameron had to face embarrassment when it emerged that his late father's offshore investment fund Blairmore Holdings Inc. did not pay any UK taxes on its profits. In addition, Britain's Chancellor of the Exchequer Philip Hammond told in the parliament in November 2016 that 22 people were under investigation for tax evasion and 43 high net-worth individuals were "under examination".

In Malta, Prime Minister Joseph Muscat remained under increasing pressure after the EU committee described a case involving his cabinet minister, Konrad Mizzi, as ***"textbook case of money laundering"***.

In Hong Kong, the Financial Services and Treasury Bureau has been looking to impose anti-money laundering laws on non-financial businesses and required private companies to disclose their true owners.

And in Panama itself, the country thrust into the global spotlight as the tax haven of choice for those looking to stash their wealth, including the two owners of **Mossack Fonseca** were charged with money laundering and destroying evidence of a bribery scandal. Though the Law Firm denied all allegations but over ***370 journalists from 100 news organizations had spent one year on verifying the said documents.***

PAKISTAN ALSO FIGURED:

The Panama Papers, a global investigation into the sprawling, secretive industry of offshore that the world's rich and powerful, used to hide assets and skirt rules by setting up front companies in far-flung jurisdictions, jolted the whole world. Pakistan was no exception; the leaks revealed a lot about politicians and notables in Pakistan.

Umar Cheema, a journalist working with daily ***'The News International'*** and a member of the ICIJ had partnered with more than 100 media organisations from 76 countries to review 11.5 million secret files. A test instalment of the material was first leaked [sold] to *Süddeutsche Zeitung*, revealed names of Pakistanis with offshore holdings; ***Cheema's report published in the above newspaper on 4th April 2016 is referred.***

The findings were based on year-long investigations into the otherwise best-kept secrets of the world, through the ICIJ and the German newspaper ***Süddeutsche Zeitung***.

A treasure trove of leaked documents puffed the lid off the faces behind offshore companies operating in multi-layered secrecy, revealing names throughout the world, including ***Benazir Bhutto, Javed Pasha, Saifullahs, Hashwanis, Lakhanis, relatives of Shahbaz, Chaudhrys and Rehman Malik; along with Bollywood stars Amitabh & Aishwariya family of India.***

The Pakistani names found in the secret files ranged from those of Prime Minister ***Nawaz Sharif's family*** to Punjab Chief Minister ***Shahbaz Sharif's*** relatives; from ***Benazir Bhutto*** to Javed Pasha; from ***Senator Rehman Malik to Senator Osman Saifullah's family***, and from Waseem Gulzar [*a relative of the Chaudhrys of Gujrat*] to Zain Sukhera, who was co-accused with former Prime Minister Yusuf Raza Gilani's son in the Hajj scandal.

As per documents shared by the International Consortium of Investigative Journalists [ICIJ], ***Pakistan's two-time Prime Minister and Chairperson of Pakistan People's Party [PPP] Benazir Bhutto*** was also among the clients of ***Mossack Fonseca*** [MF] along with her close aide ***Senator Rehman Malik*** and nephew Hassan Ali Jaffery.

Panama Leaks said that Bhutto and her partners paid huge bribes to the then Iraqi government - led by President Saddam Hussain - in year 2000 to win oil contracts for their Sharjah based company ***Petroline FZC***. B Bhutto later established a company named ***Petroline International*** in British Virgin Islands [BVI] in 2001 – however, it was refused to be accepted as client by the MF for being politically sensitive.

Petroline International Inc. had issued Certificate no:1 for 17,000 shares with face value of \$1.00 each on 7th September 2001 in the name of Benazir Bhutto; the authorised capital of the firm was \$50,000.00.

In 2005, an investigation into United Nation's ***oil-for-food program*** in Iraq revealed that Bhutto's firm paid US\$ 2 million to President Saddam Hussain and in return they earned oil contracts of worth US\$115-145 million. The probe was led by former head of US Federal Reserves Paul Volker – the report helped CIA & Rehman Malik to come closer.

Next year [2006] Pakistan's National Accountability Bureau [NAB] also claimed that ***Petroline FZC*** was owned by Benazir Bhutto but she and her

party, PPP, strongly dismissed the charges and called it political conspiracy against them – a routine game in Pakistan.

Businessmen featured in the record included from hotel tycoon Sadruddin Hashwani to real estate czar **Malik Riaz Hussain's son**; from the Hussain Dawood family to the Abdullah family of Sapphire Textiles, Gul Muhammad Tabba of Lucky Textiles as well as Shahid Nazir of Masood Textiles and from Zulfiqar Ali Lakhani to Zulfiqar Paracha.

Members from the bar and the bench were also spotted in the documents including one serving **judge of the Lahore High Court, Justice Farrukh Irfan**; and one **retired judge, Malik Qayyum**. Owner of Hilton Pharma, Shehbaz Yasin Malik opened the company for a Swiss bank account. Chairman ABM Group of Companies Azam Sultan, Pizza Hut owner Aqeel Hussain and Chairman Soorty Enterprise Abdul Rashid Soorty were also identified along with the family members.

Over 200 Pakistanis were identified and the counting kept continued. The whole Panama Leaks data covered nearly 40 years from 1977 through the end of 2015 but Pakistanis started figuring in the record from 1990 onward.

While a majority of Pakistanis figuring in the documents were businessmen, the politico-business Saifullah family of Lakki Marwat stays on top with a record number of 34 offshore companies in the British Virgin Islands [BVIS] and Seychelles owned by Senator Osman Saifullah, Anwar Saifullah, Salim Saifullah, Humayun Saifullah, Dr Iqbal Saifullah, Javed Saifullah and Jehangir Saifullah. Bank accounts in Hong Kong, Singapore, Ireland and property in UK were owned by these companies.

Incidentally, Senator Osman Saifullah was a member of the Tax Reform Commission set up by the government to check revenue leakage, broaden the revenue base and improve tax administration; Pakistan is ISLAMIC Republic – hurray.

Javed Pasha, a close friend of Asif Ali Zardari, was found linked with five companies; the remaining shareholders in those companies were prominent businessmen of Indian origin – Zardari always cursed Sharifs on the same account of 'Special Relations with India' .

Examination of data indicated that some were beginners in this secret world, others incorporated the companies but left them dormant ending at dissolutions whereas many kept them active using them for the intended purposes – all depending upon circumstances.

The record of ownership varied as it ranged from emails to spreadsheets, passports, signatures of shareholders, bank accounts details, property documents, resolution of directors and contact details in Pakistan and abroad. Most of the services the offshore industry provided were legal in their respective jurisdictions like British Virgin Islands, Channel Islands, The Bahamas, Republic of Panama, Republic of Seychelles etc.

What remains to be seen in terms of Pakistani individuals was the purpose of using tax havens and whether or not they had declared their businesses in their tax declarations. The overall data indicated that many of the owners of such companies from different parts of the world were also involved in drug trafficking, robberies and cheating.

Dawood Ibrahim, Junaid Iqbal Memon, Nadiya Javed Malik, Hajra Iqbal Memon and their associates also owned offshore companies; their sources of funding with the British Virgin Islands were in fact the funds generated *'through borrowing / loan'* from banks and DFIs got subsequently eaten up through political bargains.

Pakistani politicians gained attention due to their public profile but majority of names found in the leaked record of offshore companies were of experienced businessmen. Prominent among them were tycoons of the hotel industry, textile sector, real estate, pharmaceutical industry, bankers and media owners.

Zulfiqar Lakhani of the Lakson group, CEO of three companies [Colgate Palmolive, Tetley Clover Pakistan] was identified as a secret beneficial owner of a company registered in the British Virgin Islands - **Lezayre Ltd** since 2000. Proxy shareholders were Benson Equities Inc., Brock Nominees Limited and Tenby Nominees Limited.

Information shared only on 4th December 2015 with BVI identified him as the beneficial owner having businesses in Pakistan. Activities carried out through the company have been described as *'asset holding - bankable asset'*. Source of wealth was mentioned as *'proceed of inheritance and business earning, CEO of Colgate Palmolive (Pakistan) Ltd and Tetley (Pakistan) Ltd.'*

Founder of the **Hashoo Group, Sadruddin Hashwani**, was a secret beneficial owner along with his son, Murtaza, of the First Global Investments Holdings Limited registered in BVI running through corporate proxies. The shareholders were **North Atlantic Services Ltd** and **Rushlake Hotels (USA) Inc**, registered in Florida, yet another tax haven.

Hashoo company's activities were described as investment and asset holding mainly in Pakistan, Nigeria, USA and UAE.

First Global also owned shares of **Orient Petroleum Inc** and a mortgage deal of 30 million pounds was signed with Standard Bank PLC, for the Orient. Another company, **Celtico Capital Management**, was owned by Murtaza Hashwani.

[The version of the Hashoo Group: **First Global** is only a holding Company of *Orient Petroleum International Inc*, [OPII], whereas OPII had a registered branch in Pakistan as allowed by Authorities and had fully complied the requirements of the Ministry of Petroleum & Natural Resources, SECP, BOI, FBR under the rules and regulations. First Global has been meeting all the regulatory requirements as required by law in all jurisdictions without hiding any information or details.]

Ahmed Ali Riaz, son of property tycoon, Malik Riaz, was a shareholder of **Westhorpe International Limited**, a BVI registered company; Riazs vehemently denied it.

Shehbaz Yasin Malik, owner of *Hilton Pharma*, registered a company, **Bladehurst Inc.**, in BVI in 2000. Purpose of setting it up was described as **'for holding a bank account'** which was at Dresdner Bank, Zurich, Switzerland. Five family members were signatories of the account including his father, brothers and wife.

The **Abdullah family of Sapphire Textiles Mills Limited** was identified in connection with as many as five companies registered in BVI and Seychelles. All of them were incorporated in April - May 2014. **Silver Lands Estate Limited**, registered in BVI, had Muhammad Abdullah and his wife as shareholders, records showed; estimated value of assets to be held by the company was described more than one million US dollars. Same was the asset description of **Green Dale Management Limited** having shareholders, Yousuf Abdullah and wife.

Shahid Abdullah and his family controlled shares of **Green Dale Management Limited**. Nadeem Abdullah and family were shareholders of **Desert Properties Limited**. Amer Abdullah and family owned **Microtex Holding Limited**.

Two companies linked with the **Hussain Dawood** were also in files; **Carlino Limited**, registered in BVI in 2005, identified its directors as Hussain Dawood, Shahzada Dawood and Samad Dawood; two offshore

companies, **Bazar Investment Limited** and **Razaran Investment Limited** were identified as their assets.

In August 2009, the Dawoods transferred shares to **Bazar** and **Razaran** and resigned. Who were the beneficial owners of Bazar and Razaran remained anybody's guess as they were controlled through corporate proxies. Before Carlino, another company by the name of **Eshter Finance Limited** was registered in BVI in 2004 with Hussain Dawood, Shahzada Dawood and Abdul Samad Dawood, its shareholders.

Sultan Ali Allana, Chairman of Habib Bank Limited, and Kh Iqbal Hassan, former NIB Bank President, held the power of attorney of **Swiss Fixed Income Advisors, S.A.** registered in BVI in April 1999. A letter from ABN AMRO NV London advised to its Singapore branch for the issuance of **a draft of one million dollar** favouring USB AG and to hand that over to either Sultan or Iqbal upon production of a passport; the company was dissolved after that transaction.

Shahid Nazir, CEO of Masood Textile Mills, was identified in connection with a Bahamas-based company, **Redford International Ltd**, registered in 2000. Power of attorney was granted in his favour and that of Naziya Nazir with bank account at ABN AMRO NV London.

Slot Rapid, a BVI registered company of 2005, has proxy directors whereas the power of attorney was with **Bashir Ahmed and Javed Shakoor of Buxly Paints** and Dr Mehmood Ahmed of Berger Paints. The company's investor account had been maintained with Central Depository Company of Pakistan Limited.

Azam Sultan of ABM Group of Companies was identified as the owner of five companies in Panama along with his wife and son. They were: ABM Worldwide Technologies, Salateen International Corporation, Wheaten Enterprises Inc., Sason International Corporation and Royston International Corporation Inc.

Owner of Pizza Hut [Pakistan], Aqueel Hassan and his brother, Tanwir Hassan, were found as the owners of **Austell SA Aqueel**. The company was created by his brother who had a business plan for the Middle East other than Pakistan.

Zulfiqar Paracha of Universal Corporation (Pvt) Ltd owned Munawara Holdings Inc., in Panama that was registered in 2014. He together with his family members was the shareholders. Source of the company's income was described as "business profit."

Mir Shakil-ur-Rahman of the Jang Group registered a BVI company, Marine Properties Limited, on 22nd October 2001 that remained inactive and was eventually dissolved. Mr Mir released documents proving the company was set up for a joint venture to bring foreign investment to Pakistan. However, the plan didn't materialise so neither was any bank account opened nor any business carried out through the company. It was eventually dissolved.

Gohar Ejaz, the financier of Channel 24 and property tycoon, owned three companies: Sun International Investment Trading Limited, Platinum International Investment Limited and Platinum Real Estate Investment Limited. The former was set up in 2004 in BVI, rendered inactive and then re-registered in January 2007. The latter two companies were registered in Seychelles in May 2008. They owned a share of Al Dua'a Investments Limited and Malish Limited.

Gohar told the media that offshore companies were required for business in the UAE for sole ownership as otherwise a UAE citizen is required as a partner for doing business. Such offshore companies could also be registered in Ras al-Khaima then why in the BVI and Seychelles; obviously to avoid tax returns etc.

Saifullah family of Lakki Marwat, which kept a history of politics and business in the country, owned a record number of 34 offshore companies in the British Virgin Islands and Seychelles; owned by Senator Osman Saifullah and his family members. The companies also owned bank accounts in Hong Kong, Singapore, Ireland and UK.

"It is the spirit and not the form of law that keeps justice alive."

~ **Earl Warren**, Chief Justice of America

Scenario 203

PM NAWAZ SHARIF MATTERED MOST:

SHARIF's FAMILY OPENLY ALLEGED:

On 3rd April 2016; the International Consortium of Investigative Journalists [ICIJ] revealed that a total of 220 Pakistanis were also named in the list of off-shore companies. ICIJ initially exposed only some parts of the files and more made public in May 2016 while Panama Leaks publicized Pakistan-concerned activity for the period after 1990 only.

Panama Leaks contained mention of some Pakistani Politicians, Businessmen and Media personnel with documentary evidence; astonishingly names of two Pakistani Judges also appeared in that list; those were:

- Serving Lahore High Court Judge Justice Farrukh Irfan
- Retired Judge Malik Qayyum

The National Accountability Bureau [NAB] had once decided to initiate an inquiry into all the Pakistanis named or involved in the Panama Paper leaks – but the compromises and political manoeuvrings prevailed and the matter was shelved without any action. Panama Leaks about Pakistan were definitely a matter worth worrying about as some of the country's most influential elite, including Sharifs and Bhutto Family, were listed therein.

What was more in the Panama Papers - the **daily 'guardian' of 5th April 2016** captioned it as '**History's Biggest Data Leak**'. About Pakistan it also noted that:

"The children of Pakistan's prime minister, Nawaz Sharif, raised a £7m loan from Deutsche Bank against four flats in Park Lane in London owned by offshore companies.

*Three BVI companies were used to raise the loan, which entitled Nawaz Sharif's adult children to borrow £3.5m in cash and a further £3.5m in money to be invested in **liquid assets** by Deutsche Bank.*

*.... the properties were owned by British Virgin Islands shell companies on the books of the offshore agent **Mossack Fonseca**, the Panama Papers show."*

UK's leading newspaper held that the [Sharifs] family responded to the furore in Pakistan with a statement saying "*the Panama Papers have made no allegations of wrongdoing against the Sharif family; all of the corporations are legal and financially sound*".

Mariam Safdar, Sharif's daughter declared herself as the sole shareholder of **Nescoll Ltd** in 2006; **Nescoll and Nielsen** were allowed to borrow up to £1.75m each, and a third BVI company not represented by Mossack Fonseca, called **Coomber Group**, another £3.5m. Papers for Coomber were signed by Mariam and Hussain Nawaz in June 2007.

[Mariam Safdar is also written as Maryam Nawaz Sharif]

In their statement, Sharifs said: "*None of the corporations mentioned are owned or run by Mr Nawaz Sharif; and Mariam Nawaz Sharif is not a beneficiary or owner of any of these companies.*"

Whereas '**the guardian**' confirmed 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 British Virgin Islands authorities were alerted, in a letter that noted Mariam Safdar was the owner of Nielsen and that the company had a loan with Deutsche Bank in Geneva. But the firm 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.

A day before, **the BBC** dated **4th April 2016**, told that Maryam, Hassan and Hussain Nawaz Sharif were either owners of, or had the right to authorise transactions for, the offshore companies. The records indicated the family owned London real estate in prime locations and that the companies used the properties as collateral to secure a loan worth millions of pounds. It further said:

"Nawaz Sharif does not own any company but having companies in the name of his children also raises questions - he should explain how his children made all this money."

The family of **Prime Minister Nawaz Sharif** was conspicuous due to its political profile. The record identified four companies in the ownership of Maryam Nawaz, Hussain Nawaz and Hassan Nawaz. Punjab Chief Minister Shahbaz Sharif's relatives Samina Durrani and Ilyas Mehraj had also figured in the documents examined.

Maryam Nawaz was the secret beneficial owner of two companies set up in 1993-94; was also shareholder of another company jointly owned by her and **Hussain Nawaz**. **Hassan** was sole owner of yet another offshore holding. The companies had lastly been used for purchasing six high valued or expensive properties in London.

Shahbaz Sharif's relative Ilyas Mehraj, had been mentioned as a major shareholder of a company though he firmly denied it. Another relative [in fact 2nd wife] of the Punjab CM Samina Durrani owns three companies; the latest was opened in 2010.

Nescoll Limited, Nielson Holdings Limited, Coomber Group Inc and Hangan Property Holdings Limited were four companies owned by Maryam, Hussain and Hassan of the Sharif family; above six properties were purchased in London through these offshore companies.

Nescol, Nielsen and Coomber entered into a mortgage deal of seven million pounds with Deutsche Bank (Suisse) SA, for four properties; Hangan bought two properties though a loan from the Bank of Scotland. The related documents indicated that the company itself was purchased along with its stock for £5.5 million pounds by Hassan Nawaz in 2007 from a Liberian citizen.

Pakistan's electronic media had gone vibrant over corruption charges on PM Nawaz Sharif affirmed by the Panama Leaks. Amongst other pieces of evidence, two channels [referring to **Samaa TV** dated **15th April 2016** and **Dunya News TV** dated **16th April 2016**] displayed an interview of PM's son Hassan Nawaz given in **Hot Talk program of BBC in ending 1999** while speaking about Sharif family assets.

In that interview, Hassan Nawaz was apparently cornered by Tim Sebastian and fumbled to answer questions regarding the ownership of a flat in London's upscale Mayfair locale. Hassan was visibly uncomfortable during the interview, while replying regarding the Mayfair flats:

-A: *we have acquired the flat [of Mayfair] on rent; the rent amount comes from Pakistan on quarterly basis.*
-A: *I don't know who owns the said flat.*
-Q: **you don't know from whom you got hired the flat ... you are living in it....**
-A: *It doesn't matter.*
-A: *I'm not earning. I'm just like the other students who live with their parents here.*
-A: *I'm not the right person to answer these questions.*
-Q: **Would it be of your interest to know that the said flats are owned by two off-shore companies named Nescoll and Neilson Enterprises. Both companies are registered in Virgin Islands and managed by a company in Switzerland.**
-A: *I've no knowledge about it.*

The nut shell of that interview came out that:

"I'm living on 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, and who pays for the rent and who pays for my living.

I'm not the right person to answer this question."

When Sebastian puts forward the possibility that ***"the flat is apparently owned by two offshore companies called Nielsen Ltd and Nescoll Ltd, both registered in the British Virgin Islands and managed by a company in Switzerland"***, Hassan responds: ***"I've got nothing to say about that. I'm absolutely ignorant. What can I say?"***

When asked about rumours of an offshore bank account, he says:

"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 old interview had prompted calls on Twitter for the Sharifs to explain their position on undeclared wealth and assets offshore. PM Nawaz's other son, Hussain Nawaz, accepted the family's ownership of offshore companies Nielsen and Nescoll. Hussain said while speaking to Javed Chaudhry's **live TV show at 'Express News':**

"Those apartments are [Alhadolillah] ours and those offshore companies are also ours.

The Park Lane apartments in London are ours, two offshore companies, Nielsen and Nescoll, own these flats and I am the beneficial owner of these companies, working under a trust held by my sister Maryam Nawaz Sharif.

....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."

Hussain Nawaz went on to reveal ownership of three offshore companies but claimed to have never invested 'black money' anywhere in the world.

FACTS AVAILABLE ON ICIJ FILES:

The ICIJ's website described:

*"Maryam as the owner of British Virgin Islands-based firms Nielsen Limited and Nescoll Limited, incorporated in 1994 and 1993; the address listed for Nielsen Enterprises is **Saroor Palace in Jeddah, Saudi Arabia**. The document, dated June 2012, describes Maryam Nawaz as the 'beneficial owner'.*

Hussain and Maryam signed a document dated June 2007 that was part of a series of transactions in which Deutsche Bank Geneva lent up to \$13.8 million to Nescoll, Nielsen and another company, with their London properties as collateral.

In July 2014, the two companies were transferred to another agent in view of changing business interests.

*Hassan Nawaz Sharif is described as the sole director of **Hangon Property Holdings Limited** incorporated in the British Virgin Islands in February 2007, which acquired Liberia-based firm **Cascon Holdings Establishment Limited** for about \$11.2 million in August 2007".*

ICIJ's report, referring to Sharifs family, Maryam Safdar, Hussain Sharif and Hassan Sharif, was supported by certain documents which included:

- 1. Two letters both dated 22nd June 2012 containing a response by Mossack Fonseca to queries apparently raised by the Director Financial Investigation Agency of the British Virgin Islands.*
- 2. A share transfer form in respect of the transfer of ten shares of Hangon Property Holdings Ltd to Hassan Sharif.*
- 3. An agreement executed by Coomber Group Inc as pledger signed by Maryam Safdar and Hussain Sharif.*

In addition to these documents, **ICIJ's published reports also contained three interactive charts** linked to the respective names of Maryam Safdar, Hussain Sharif and Hassan Sharif claiming to represent their ownership of different companies.

The PML[N]'s team, comprising Daniyal Aziz and Ch Nisar Ali the Federal Interior Minister, visited America for 5 days during the third week of April 2016 and approached the ICIJ and American CIA's special desk who was manoeuvring the said Panama Leaks, and got some of the record 'in order'.

Ch Nisar Ali's team was mainly concerned with Maryam Safdar in their records wherein she was shown as a politically exposed person [PEP] as in December 2015.

However, the media reports indicated that perhaps Ch Nisar Ali was sent to Washington to influence the Panama authorities NOT TO DISCLOSE the new instalment of documents. A meeting of Panama's foreign minister was also arranged with Ch Nisar but the Panama's FM flatly refused to promise if they could help the Pakistan's case by holding an individual case in limbo. It was not possible in the given situation.

The fact remained that in ICIJ's report titled '**the Power Players**', it was stated that:

"Mossack Fonseca knew that Maryam Safdar was the daughter of Nawaz Sharif and had since July 2012 treated her as a politically exposed person [PEP] carrying out by-annual checks on Maryam Safdar's activities."

In the report titled "*giant leak of offshore financial record exposes global array of crime and corruption*", it mentioned that:

"..... the exposed offshore companies [were being] controlled by the prime ministers of Iceland and Pakistan, the king of Saudi Arabia and the children of the president of Azerbaijan"

..... whereas from Pakistan side the said companies were being controlled by the family of Nawaz Sharif only – no one else.

Mossack Fonseca was their administrator when ***Nescoll, Nielson and Coomber*** obtained a mortgage of pounds seven millions plus from the Swiss bank through these companies and purchased **Flats 16, 16a, 17, and 17a at Avenfield House, 118 Park Lane, London, W1K 7AF**. While Maryam was the sole beneficial owner of Nescoll and Nielson; Coomber was jointly owned by Maryam and Hussain.

Meanwhile, the Bank of Scotland sanctioned a loan of an unknown amount to the Hassan-owned **Hangon Holdings** for the purchase of **property at 1 Hyde Park Place, London, W2**.

[The oldest company among the four was Nescoll Limited; it was registered on 27th January 1993; Nielson Holdings Limited was incorporated on 14th April 1994.

Both of them subscribed to the services of Mossack Fonseca on 26th July 2006 and Minerva Services Limited, a British Virgin Island [BVI] based corporate service provider, acted as proxy shareholder being represented through Neel Sehai and Mark Andrew.]

Hassan Nawaz Sharif was described as the sole director of Hangon Property Holdings Limited incorporated in the British Virgin Islands in February 2007, which acquired Liberia-based firm Cascon Holdings Establishment Limited for about \$11.2 million in August 2007".

Four companies were found linked with the relatives of Shahbaz Sharif. Haylandale Limited, a company registered in the Bahamas **on 24th July 2003** showed Habib Waqas Group / Ilyas Mehraj as a shareholder owning 127,735 shares. Other shareholders were Credit Suisse Life & Pensions [125,000 shares], High Octane Fund [900,000] and Michael Mates

[100,000]. A resolution passed in a meeting held on **4th September 2004** stated that:

"It was further resolved that the Secretary and Director shall effect a transfer of 400,000 shares to Mark Wilson from Haseeb Waqas Group / Ilyas Mehraj."

Ilyas Mehraj however, denied this impression; his spokesman urged:

*"We have read the contents of your email and are surprised at the contents thereof. We are not aware of any company whether incorporated in the Commonwealth of Bahamas or anywhere else under the name: **Haylandale Ltd.**"*

The question of our Group, which is Haseeb Waqas or Mr Ilyas Mehraj having any shares of the said company, does not arise. Therefore, we are unable to answer the queries on the same."

Samina Durrani [mother in Law of CM Shahbaz Sharif] owned three offshore companies: ***Star Precision Limited, registered in BVI on 21st May 1997, Rainbow Limited, registered in BVI on 29th September 2010 and Armani River Limited, registered in Bahamas on 16th May 2002.***

The assets of Armani were described as a ***'property in London, which is not currently rented.'*** In case of Star Precision Limited, described asserts are ***'cash as the investment portfolio. We are also holding 1,165,238 shares in Orix Leasing Pakistan Limited.'***

Questions sent by Umar Cheema of daily **'the News'** through Tehmina Durrani to her mother were NOT responded as like so many others. The above details proved that Sharifs and their close family members made millions of dollars of investments in a number of offshore companies.

On 6th April 2016; just hours after these revelations, PM Sharif addressed the nation and promised appropriate review while ***categorically denying*** that any of his family members were involved in any kind of corruption. He dispelled the allegations of wrongdoings against his family, highlighted in the Panama Papers' Leak.

PM Nawaz Sharif seemed quite displeased during the TV address with the allegations and even gave the go-ahead for a high-level judicial commission

to probe the matter further. He said that the judicial commission will be led by a retired Supreme Court judge and its findings will be open to all.

Accusations were hurled at the premier and his family for making money wrongfully and investing the proceeds in offshore companies. Details of these offshore companies were given in the Panama Papers' leaked documents. Amongst the people who have openly criticized Nawaz Sharif and his family, was PTI Chairman, Imran Khan. Khan also asked National Accountability Bureau [NAB] to further probe the matter and bring the alleged to justice.

Responding to these criticisms, PM Nawaz Sharif said during the said TV address that certain individuals have been trying to further their agenda by digging issues from decades ago. He asserted that:

'.....his family had been a target of a 'barrage of accusations', none of which were true. He further explained how his father started working in Lahore, 25 years before the creation of Pakistan, and by the time we got our free country, he was already an established businessman.'

During the address, the Prime Minister gave details of the factories and plants which were set up by his father, proceeds from which were invested by his sons into other businesses.

The Panama Leaks document alleged that Nawaz Sharif's children - Maryam Nawaz, Hassan Nawaz and Hussain Nawaz had holdings in offshore companies, details of which were never declared by the Sharifs in any of their declarations in the past.

NON-STOP CRITICISM SETS IN ACTION:

On 13th April 2016, Chairman PPP Bilawal Zardari chaired meeting of PPP's high executive, wherein a key decision was taken with open direction that ***'the PPP would not stand against the Nawaz Sharif – no resignation would be called nor the PPP workers would join Imran Khan's Dharna at Raiwind Palace when called up.'***

The Sharifs had an inkling of what was coming. The special investigation unit for Money-Laundering remained busy in digging out the clues since early 2015. Three investigative journalists from Pakistan like Umar Cheema

were called by the UN to join the said unit and the news had been simmering out since then.

That was why some weeks ago PM's son Hussain Nawaz gave three interviews to the media journalists and live on TV during which, for no apparent reason, he disclosed that he and his brother were beneficial owners of offshore companies by saying ***al Hamdulillah*** ! Most Pakistanis wondered what had prompted him for this disclosure - but then became clear that he was trying to stave off the storm. It was a clever move but didn't work – rather stuck in his own neck.

Hussain's explanation of how and from where he got money to buy those properties was disgusting. PM David Cameron - in his case the sum involved — £30,000 — was frankly 'peanuts' for Pakistani political leaders and their brilliant business tycoon offspring. Nawaz Sharif's admirers saluted his statesmanship where the elder Sharif gifted the younger Sharif billions which he had no legal reason to refuse and no questions from the country-men as he was living abroad.

The international dimension of this bombshell was alarming for Sharifs and Zardaris both – Prime Ministers of Iceland and Ukraine had gone, the head of an Austrian bank stepped down, UK's PM David Cameron felt harassed in his Parliament thus it's difficult for the Sharifs to escape the public wrath.

If the accusations were only from within Pakistan they would have brushed them aside with utter contempt, as they have done countless times over the last 30 years. This time the tide was tough. When David Cameron, to name him alone, had to answer relatively minor and inconsequential charges, how could Sharifs escape scrutiny over their unexplained millions and their portfolio of super expensive London properties?

When the London properties were bought way back in the 1990s the two brothers were minors. Their ownership of the offshore companies came much later. So where did the money for the flats come from?

Only a forensic audit could reveal the money trail. So the questions thrown up by Panama Leaks were related to money laundering, tax evasion and non-declaration of assets - each charge enough to lead the whole family of Sharifs to serious costs and loss.

[Throughout that Panama turmoil, a conspicuous fact in this entire affair was the silence of Shahbaz Sharif and his sons, Hamza and Salman, the one prominent in Punjab affairs, the other in high-flying business. They remained mum on the subject since the

revelations broke – perhaps CM Shahbaz Sharif was to foster his own PM ambitions.]

The idea of a toothless commission headed by a retired judge announced by Nawaz Sharif in his speech had already fallen flat; the question was: ***what was there to inquire into?***

Referring to the 'Dawn' dated **13th April 2016**; Zahid Hussain noted:

"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."

When Sharif returned to power in February 1997, the FIA investigation was terminated on grounds that it was politically motivated – thus erased much of the evidence of the money trail with the help of his Ehtesab Chief Saifur Rehman. Whether it was ill-gotten wealth or money just taken away to evade taxes — they simply robbed their own people and the country.

On 14th April 2016; a question was asked in US State Dept briefing that given accusations of corruption and demands by Pakistani Political parties that PM Nawaz Sharif resign, what will US do?

[Ref: www.state.gov/r/pa/prs/dpb/2016/04/255823]

QUESTION: ***Sir, the political parties in Pakistan have launched a campaign against PM Sharif to resign after the accusations of corruption in Panama Papers. The question is that - will US support the democratic elected prime minister of Pakistan, or you want to see the corrupt leaders go home?***

"MR KIRBY: Well, look, these are decisions that the Pakistani people have to make..... the Secretary has also been very clear about the dangers of corruption around the world and what that does to fuel extremism and to increase economic instability and the corrosive effect that it can have on entire societies.

So corruption is something we obviously take very seriously.... But in terms of this particular case, I mean, these are decisions that the Pakistani people have to make."

On 15th April 2016; Finance Minister Ishaq Dar's team approached Justice (r) Sarmad Jalal Osmani and got him accept the responsibility to lead the proposed commission to probe that mega leak by Panama Papers – but the PPP and the PTI's Imran Khan immediately discarded the name saying that wife of the former judge was affiliated with the ruling PML[N].

Leader of Opposition in Pakistan's National Assembly, Khurshid Shah, proposed that Senate Chairman Raza Rabbani could be considered to lead the commission – but **on 17th April 2016, Raza Rabbani himself declined to chair the commission** citing that *'he does not consider himself capable of handling such giant technical job.'*

What else could be in the pipeline for the stalwarts of the PML[N].

'Nandipur Power project went up from \$329 million to \$847 million. Imagine: a wholesome \$518 million evaporated into thin air. Neelum - Jhelum has gone up from Rs:15 billion to Rs:414 billion. Imagine; a massive Rs:399 billion over and above the original cost estimate and the project was not ready till mid 2017 at least. The New Islamabad Airport had gone from Rs:37 billion to Rs:81 billion. Imagine: Rs:44 billion overspent and the project was not ready till mid 2017 [the Airport extension project was contracted to Maryam Nawaz's son in Law].

*The credit went to the PML[N]'s superb '**media management**' and its outstanding political gimmicks.'*

But Panama Leaks was a different ballgame altogether. PML[N] had no control over foreign investigative agencies and foreign media - they were up against a global war - against offshore tax havens.

Had the Panama Leaks issue been home-grown, there was nothing to worry for the sitting governments, whether of the PPP or of PML[N]. Pakistan's judiciary and its norms are known world over. But this time, the international dimension of leaks made the issue problematic.

To divert attention from the main issue the PML[N]'s usual attack team [known in media as **GGB – Gali Galoch Brigade**] mostly kept turned its guns on Imran Khan and Zardari but the eyewash did not work effectively.

Referring to Ayaz Amir's essay appeared in **'the News'** dated **8th April 2016:**

'The Sharifs are past masters at both denial and obfuscation. About receiving ISI money in the 1990 elections, Nawaz Sharif says he remembers nothing...although gallantly offers to return the money with interest, if the charge is proved.

Shahbaz Sharif says he knew nothing about the Model Town massacre...although the police action lasted for hours in his own neighbourhood.

Hussain Nawaz says the Sharif property business in London was financed by the sale of their steel mill in Jeddah when the London flats were bought in early 1990s – UK's Land Registry record is still available on internet.'

Maryam Nawaz heroically tweeted: **"Despite no allegations of wrongdoing or illegality, PM Sharif presents himself and family for accountability."**

Shahbaz Sharif's wife Tehmina Durrani was the most honest on offshore accounts; she tweeted: **'whether legal or not - are unethical, and that is worse than a crime,'** thus managed to say what others were struggling to comprehend.

Amidst all this fuss, PM N Sharif suddenly called the meeting of the National Security Committee which had last met 17 months ago. The military chiefs and the civilian counterparts were lined up while the PM presiding – conveying the impression of a PM seized with grave matters. What was the logic and why were the military chiefs deceived?

A cogent question; would the corrupt political elite rule over Pakistan for ever – what way out?

Utter disappointment under the then prevailing system - whichever way the dice were rolled, the same offshore elites were seen presiding over national fortunes, PML[N] or PPP - a cycle repeating itself endlessly. But who was there to break that vicious circle; the people started looking towards the Pak-Army command again.

When soldiers and officers were laying down their lives for the defence and integrity of the country and the political class remained busy in loot and plunder - there was no other option.

Agreeing with Ayaz Amir's words that it was an occasion where no Pakistani wanted to see the gains of **Zarb e Azb** reversed. Pakistani society was needed to be reformed. The Panama Leaks was an opportunity. It was not a conspiracy spun by the ISI; it was a gift from the sky which exposed the corrupt contours of Pakistani democracy.

The basic facts are admitted, indeed there was no running away from them: the offshore accounts, the millions parked there and the properties in London...but the PML[N]'s brass band of stooge ministers like Pervaiz Rashid, Sa'ad Rafiq, Daniyal Aziz, Talal Chaudry and Rana Sanaulah etc continued mustering pathetic defence exciting only more laughter while making the Sharifs look ridiculous.

Bhutto's PPP was unable to think and act straight, all because of the compromising ways of its leadership; both leaders were sailing in the same boat. The fire of Panama Leaks could spread anytime. To build up a protective boundary wall PPP's Rehman Malik had a meeting with PML[N]'s Ishaq Dar, the federal Finance Minister, divulged nothing to the media but the body language was showing them upset both.

Barrister Aitzaz Hasan, during a live TV program '**Powerplay**' at **ARY News TV** dated **30th April 2016**; told that the off shore 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 were struck off on 31st October 2015.

During the 'changing hands process' mentioned above, another company titled **Hangon Property Holdings Ltd** incorporated in BVI in **February 2007** was brought in the game of which Hassan Sharif was the "sole director". Hassan Sharif got hold of this Hangon Ltd through transfer of Ten Shares on 17th July 2007 for the consideration of £5.5 million from **Cascon Holdings Establishment Ltd**.

One can see the '**curtain play**' games in highly shrewd business of Sharifs that Hassan Sharif bought Hangon Company after paying £5.5 million to Cascon Company on 17th July 2007 – but then buys the same **Cascon Holdings Establishment Ltd** for \$11.2 million in August 2007.

That was why the ICIJ report titled **"the Power Players"**, had termed the Sharif family as accused of corruption, ownership of illegal assets, tax avoidance and money laundering. The report categorically stated that these were the specific charges for which Maryam, Hussain and their father was detained in 1999-2000 and were then exiled to Saudi Arabia.

In short, Panama Leaks agitated and alarmed the media throughout the world by storm. Some of the most powerful leaders from countries like England, Iceland, Australia, Pakistan and Russia were accused of tax-evasion through offshore companies.

In India a huge number of celebrities like Amitabh family, businessmen and politicians were also caught up in the scandal. Indian PM Mr Modi urgently announced a commission to trace out the sources of transferring Indian wealth to the off-shore companies.

Leaders such as the presidents of Ukraine, Argentina, UAE; as well as relatives of UK's PM David Cameron, Syrian leader Bashaar al-Assad, a former Chinese PM, as well as the son of former UN Chief Kofi Anan were also mentioned in the leaked documents.

While owning an offshore company isn't illegal in itself, the practice is commonly linked to tax evasion and fraud. The documents revealed how world figures use a series of shell companies to obscure the trail of their money and avoid paying national taxes. The techniques are normally linked to money laundering for drug smugglers and other criminal groups.

On 15th April 2016; Spain's Minister of Industry, Jose Manuel Soria was forced to resign – another shameful lead for Pakistani Sharifs. Such revelations were not much of a scandal 20 years ago.

That Cyber Warfare in cycle with exposing the truth as a weapon was a deadly invention. Russian President Vladimir Putin had to admit the accuracy of the Panama Papers [the Papers revealed that Putin's associates **"secretly shuffled as much as \$2 billion through banks and shadow companies"**]. Putin immediately claimed that the **"funds had been spent on musical instruments"**.

When allegations against Sharifs first surfaced in September 1998 in the world media, the family called them **"completely wrong"** and declared: **"This is a very religious family."** Hassan, who moved to London over 16 years ago, and Hussain have been running family businesses from abroad. Maryam reportedly was being groomed to take over leadership of her father's political party – a family business of dirty politics.

Pakistan's domestic politics was seen visibly divided between the political leadership who owned offshore companies and those who did not. From within the PPP, Barrister Aitzaz Ahsan, Senator Raza Rabbai and Khurshid Shah got to their feet while the rest of the PPP stood united with PML[N].

PTI's Imran Khan and his party stood up clean; thus could not be targeted except some vulgar allegations of '*why SK Cancer Hospital's funds are not being got audited*'. No one gave ears to those hilarious observations. For that hard time, the PML[N] and the PPP went united versus the Imran Khan's PTI plus *Jamat e Islami* [JI].

Referring to Farrukh Saleem's essay in '**the News**' of 17th April 2016;

'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 ultimate goal of Panama Leaks warfare was to protect the '**US-controlled One World**'. On the economic front, offshore wealth was estimated at \$32 trillion; one could compare that to the total American debt of \$16 trillion. The America's main targets were Russia and China but the things could not be isolated – other 70 countries whose crooks were keeping their wealth off-shore were automatically tagged in. No doubt that the whole truth was coming out.

On the Parliamentary floor, PTI's Imran Khan took a strong line on Panama Leaks and answered the questions being raised on him and his Shuakat Khanum Memorial Hospital. He offered himself for accountability and demanding Prime Minister to do the same. He rejected the idea of judicial commission under any retired judge and instead demanded JC to be formed under the CJP's hand comprising of active higher courts judges.

PTI's Imran Khan further added that if justice was not served properly, he would take to the streets again. In mid 2014, when 126-day sit-in ended with the contract that Judicial Commission would be formed under active judges and whatever the decision, PTI would accept it - but every thing had fizzled in air due to Peshawar APS massacre on 16th December 2014 in which 143 children and 10 staff members were killed.

PPP also demanded a probe into Panama Leaks initially through forensic mechanism but later went silent because their chairman Bilawal Zardari was indirectly conveyed the message of going slow. PPP demanded

accountability; but then refused to join Imran Khan in the proposed '**dharna**' before the Raiwind Palace in Lahore.

PPP's high ups perhaps knew that if corruption is ever investigated, the left over PPP might end up behind the bars including his father Mr Zardari.

"Discourage litigation. Persuade your neighbors to compromise whenever you can. Point out to them how the nominal winner is often a real loser -- in fees, expenses, and waste of time. As a peacemaker the lawyer has a superior opportunity of being a good man. There will still be business enough."

~ **Abraham Lincoln**

Scenario 204

PANAMA LEAKS UN-DRESSED MANY

In Pakistan, a law titled as ***Protection of Economic Reforms Act of 1992*** was designed to protect the transfer of foreign currency abroad and to avoid scrutiny and it was originally put in place to protect the interests of foreign investors.

In April 2016; after Panama Leaks, argument sessions gripped Pakistan and its media that under the country's legal framework, the disclosures made in the Panama Papers cannot be investigated.

The fact remains that high valued individuals and businessmen routinely use offshore companies, largely to dodge questions about the source of funds as well as taxes. The funds might have been legitimately earned, but in equal measure the money moving through accounts linked to offshore companies could have been accumulated through miss-declarations, under-invoicing or over-invoicing, or misappropriated from bank loans provided for working capital purposes from where they are siphoned abroad and then brought back as '**personal foreign remittances**'.

WORLD MEDIA KNEW SHARIFs' EVILS:

The investigation into Sharifs was originally commissioned in 1993 by an interim government in Pakistan, after Nawaz Sharif's dismissal as prime minister, which asked the FIA to investigate 13 separate allegations of corruption and money laundering through overseas bank accounts.

It was the London-based daily '**Observer**' dated **27th September 1998** 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. First time the detail of massive wealth that Sharifs had amassed abroad came to the surface in West.

UK's leading newspaper '**The Independent**' dated **19th October 1998** published the "*.....news surrounding the Prime Minister of Pakistan, Nawaz Sharif, over multimillion-pound corruption allegations.*

*[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 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] - has produced an unofficial 200-page report into Sharif businesses.

The investigation into Nawaz Sharif and his family was originally commissioned in 1993 by an interim government, after Mr Sharif's dismissal as prime minister, which asked the agency to investigate 13 separate allegations of corruption and money laundering through overseas bank accounts.

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.

*{How it happened – see '**Judges & Generals in Pakistan**' Volume I & II [2012] GHP Surrey UK at www.inamsehri.com}*

*The Sharif family is understood to control **four luxury apartments in Park Lane, London, worth about pounds 3m. currently studying at King's College London, is living in one of the properties.]**"*

Weekly '**TIME**' of **19th October 1998** had also noted that:

*".....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."*

See another lead by TIM WEINER and STEVE LeVINE published on **21st October 1999 in New York Times:**

"..... Mr. Sharif, the ousted Prime Minister..... was accused in a formal report submitted to Pakistan's President, that in 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.

*The report, which has been reviewed by **The New York Times**, said Mr. Sharif used ill-gotten gains to buy, among other things, **\$5 million worth apartments bought with laundered money siphoned from Pakistani banks.**"*

The NYT had given full details of **dummy companies as repositories** for millions of dollars with specific mention of names of account holders, the banks and transactions. The newspaper especially mentioned that:

*".....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."*

Irony of fate was that no Pakistani court could get proofs of these charges, though these were part of FIA files & record – Panama Leaks were merely giving credibility to those old alleged crimes.

A special report published in '**the guardian**' dated **24th October 1999** contained that:

"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.

The documents include \$2.74m allegedly deposited in the account of an Essex-based Pakistani family at the Bank of Tokyo in Lahore as security for loans to four Sharif family members.

They also include \$4.6m deposited at the Al Faysal Investment Bank in Islamabad as security for a loan to Hamza Board Mills, a paper and forestry firm in the Sharif family's Ittefaq group.

*Among all his amassed wealth, Sharifsconcealed ownership of a Russian-made Ulan helicopter, which he used during election campaigns. The aircraft, worth more than \$1m, was bought from an Arab prince, Sheikh Abdul Rehman Bin Nasir Al Thani of Qatar, in November 1996 and registered in Sharif's name at the Pakistani Civil Aviation Authority. **'This was a man he could not afford a second-hand Mercedes in early 1980s. How then could he buy a helicopter?'***

Most explosive of all, however, is likely..... laundering of more than \$100m offshore via a network of UK trusts, Swiss accounts and offshore havens including Liechtenstein.

.....investigation has revealed other instances of alleged corruption during Sharif's last administration:

- In 1996 senior figures at Bankers Equity Limited, a finance house, granted a huge loan, believed to be more than £10m, to close associates of Sharif. Last summer the bank collapsed and several senior managers, including a friend of Sharif's, were arrested. The loan is outstanding [still never paid out].*
- After the 1997 elections the Sharif family, and their business concerns, were able to reschedule and renegotiate loans worth nearly £100m from eight banks. When ordered by courts to pay some back they surrendered 33 factories. Only one factory was fully operational, the rest closed, out of order, or both.*

• *In an emergency budget after Pakistan's nuclear tests last year, import duties on luxury cars were cut from 325 per cent to 125 per cent. A week later they were restored. In between a friend of Sharif [**Saif ur Rehman, the Ehtesab Chief**] imported 80 [BMW] cars.*

Sharif, his family and former Ministers have consistently dismissed the allegations as politically inspired.

Sharif's former residence, the 100-acre Raiwind estate, near the city of Lahore in eastern Pakistan, is widely seen as a symbol of the opulent lifestyle the Sharifs have led since their pursuit of power and wealth began to pay off 15 years ago. Brand new roads lead out of Lahore, where the Sharifs have two other houses, to the walled 100-acre estate [ending 1980s].

[In 2013, Raiwind Estate spreaded to 1700 acres; in 2017 it is widely believed that it was circa 2300 acres]

*Raiwind is, to the ousted Prime Minister's critics at least, a symbol of how his administration manipulated government to benefit itself. Sharif has **'used public office for personal economic gain'**. It is corruption even if it is within the letter of the law.'*

Soon after coming to power for a second time in February 1997, Sharif declared the Raiwind site to be the 'Prime Minister's Camp Office' - his home away from the capital. The local municipal authority took on the estate's maintenance at an estimated annual cost of Rs:40 million (£500,000) and built a new road for it, while the state has also supplied gas, electricity and a 200-line telephone exchange [on poor people finance]."

One can compare these statements with that of Hussain Nawaz's interviews on Pakistan's news channels of March 2016 stating that *Al-Hamdulillah* – we got those flats in 2006.

For the PM Nawaz Sharif, the timing of the said **Panama Leaks** could not have been worse. The PTI again roared to launch another wave of protests against the PML[N] government. The PM proved to be an ordinary politician: one who had neither courage nor the political will to provide leadership to the country. Even after coming to power with a heavy mandate, Sharifs were not able to rule successfully.

For the most part, Nawaz Sharif's third tenure as prime minister was being marred by allegations of mass corruption in the garb of metro-links, Orange Train project, Chinese Power projects with coal as fuel and CPEC's selective ventures. As the PM went soft on extremists, the leadership space was soon filled by the Chief of Army Staff, Gen Raheel Sharif, who proved himself tough on extremism.

The Panama revelations further limited the prime minister's say in matters related to national security and foreign policy.

The offshore companies are not charity - so why in Pakistan the politicians were going around in circles while asking for multifarious proof. It required no forensic audit, no Sherlock Holmes sleuthing - the facts as listed in Panama Leaks were so strong that the Sharifs were in no position to deny them – BUT the Supreme Court didn't believe ICJ's proofs.

The PM Nawaz Sharif protested his innocence while appearing pious in his TV address – and throwing a blanket of confusion over the entire issue. He spoke of a judicial commission to look into the allegations against them.

PML[N]'s entire team of ministers virtually knocked at doors of each retired judge but no one agreed to be dragged into the sand grave of Sharif's affairs.

[Till 12th April 2016, two former CJs of the Supreme Courts, Nasirul Mulk and Tassadiq Hussain Jilani, and five retired judges, in their individual capacity, had straightway refused to become part of the said proposed Judicial Commission.

CJP [rtd] Iftikhar M Chaudhry was ready to bear that bundle of filth on his shoulders but the PML[N]'s big-wigs were not ready to believe him anymore.]

Ashraf J Qazi, in the '**Dawn**' dated **12th April 2016** summarized:

'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.'

Instead of coming clean on the money trail of his family's huge alleged offshore and foreign assets, PM Nawaz Sharif wanted the media to believe that all was owed to some divine help and the business acumen of his exceptionally talented sons.

As per his televised speech, the intelligentsia worried what exactly was this commission supposed to do? Could it impartially probe the other mega financial scandals in the country spanning more than two decades?

With no clarity about its mandate, the credibility of the proposed commission remained questionable since the first day. Most of the opposition parties outrightly rejected the proposal and, as stated above, not surprisingly, several reputed former judges had declined to head the probe. Going by past experience, one could hardly hope for any impartial inquiry into the scandal.

While the focus was entirely on the Panama Leaks, the real issue that was to be investigated was the money trail – but disclosures about the family's alleged offshore accounts - assets had already been published in world's leading newspapers and as early as in the 1990s. Then, Sharifs were quick to term those published reports as 'malicious' and threatened to sue the papers – but could never.

Referring to the daily '**Dawn**' dated **29th January 2015**; the value of assets of Sharifs in Pakistan and abroad were:

*"According to the statement of assets and liabilities submitted by **Punjab Chief Minister Shahbaz 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).*

The total value of his assets in the United Kingdom and Pakistan stands at Rs:262.29m, but he has a liability of Rs:130.22m and, therefore, his net wealth amounts to Rs:132.06m.

Interestingly, his first wife Nusrat Shahbaz is wealthier than him. She has net wealth of Rs:276.03m — three houses (Rs:186.58m) and over 810 kanals of agricultural land (Rs:51.53m). Nusrat Shahbaz's investments in spinning mills, textile mills, poultry farms,

sugar mills, dairy farms, an energy company and plastic industry stand at Rs:8.78m. Her bank balance stands at Rs:20.96m.

The second wife of the Punjab chief minister, Tehmina Durrani, has assets worth Rs:9.23m, two cars and Rs:24,380 in cash and bank balance with liabilities of Rs:600,000 in total.

*The total wealth of **Shahbaz Sharif** and his two wives stands at Rs:417.32m. Hamza Shahbaz was wealthier than his father with net assets of Rs:250.46m in January 2014. His two wives owned wealth of Rs:2.45m and Rs:9.88m respectively.*

***Nawaz Sharif** had no asset abroad on papers - he receives huge sums from his son Hussain Nawaz living in UK. Nawaz Sharif's assets witnessed a steady growth after he assumed the office of prime minister in 2013 and the total worth of his assets increased 12-fold – as per estimation.*

*Starting with just over Rs:166m in 2011 and growing to Rs:261m in 2012, Nawaz Sharif suddenly became a billionaire in 2013 and the declared value of his assets **in 2014 reached Rs:2.36 billion**. He owns no house and lives in a house owned by his mother.*

In January 2014, Kalsoom Nawaz, the wife of Nawaz Sharif, had 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.

Capt Safdar's wealth was worth Rs:14.23m in January 2014.

However, the fact remained that PML[N] leadership was alleged of money-laundering and the people wanted answers - if they had not done any such thing, it was the best time for them to clear themselves.

PM's FAMILY DRAGGED IN WEB:

It was Pakistan's die-heart opponent daily '**the Indian Express**' dated **3rd April 2016**; which made its headlines on front page titled as:

**Nawaz Sharif family owned,
mortgaged 6 London properties via
British Virgin Islands**

The Sharif family mortgaged four properties to the Deutsche Bank (Suisse) SA for a loan of GBP 7 million.

The said newspaper on its website [*indianexpress.com*] divulged that Hussain and Hassan Nawaz Sharif, and Mariam Safdar, the sons and daughter of Pakistan Prime Minister Nawaz Sharif, set up at least four offshore companies in British Virgin Islands [BVI]. These companies owned at least six upmarket properties overlooking London's Hyde Park.

Thousands of Mossack Fonseca [MF] documents reviewed by The Indian Express and subsequent enquiries revealed that the Sharif family mortgaged four of these properties to the Deutsche Bank (Suisse) SA for a loan of GBP 7 million and the Bank of Scotland part financed the purchase of two other apartments.

While the Pakistani media had connected some of these BVI companies and London properties to the Sharif family in the past, Nawaz Sharif has denied ownership of any such property.

*[Hussain and Hassan Nawaz Sharif, and Mariam Safdar, did not respond to queries emailed to them by **The Indian Express**; however, **it was the newspaper which first time placed copies of necessary documents, duly signed by the Sharif family members, on its website.**]*

In nut-shell, the Indian Express detailed all the information held by Panama's **Mossack Fonseca** [MF] and investigations done by the ICIJ including of Nescol Limited and Nielson Holdings Limited, Mariam Safdar's role through Minerva Trust which described her as the beneficial owner of both companies.

The Indian Express also gave details of Hussain and Mariam's mortgage agreement for Coomber Group Inc, BVI law firm Farara Kerins's two legal opinions which had identified "**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**".

The Indian Express also mentioned Hussain and Mariam's dealing with Deutsche Bank through three BVI companies which were used to raise loan of £7m in cash and in "**liquid assets**". Deutsche Bank said:

"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."

[Note: Deutsche Bank's record held that the flats in question were at Avenfield House overlooking Park Lane, where Sharif was once photographed at a press conference with his political rival Benazir Bhutto. They were held by two BVI entities on the books of Mossack Fonseca, Nielsen Enterprises and Nescoll Limited.

Using her married name, Mariam Safdar, Sharif's daughter declared herself as the sole shareholder of Nescoll in 2006 in a letter filed with Mossack Fonseca.]

The Indian Express also told 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.**"

Meanwhile, MF passed on the details to FIA but assured by Minerva that they were aware of the client's Politically Exposed Person [PEP] status, MF ordered compliance monitoring every six months and decided not to provide nominee [proxy] directors or shareholders for Mariam's companies.

In August 2007, MF was told that Hassan had purchased the issued share capital in Hanganon from Cascon Holdings (Liberia). Asked to take a call by MF's compliance department in October 2007, Jurgen Mossack wrote: "*Si, correcto. NO aceptar el cliente en forma directa, por mi parte (Yes, correct. As far as I'm concerned, DON'T accept client directly).*"

On 4th April 2016; just after few hours PM Nawaz Sharif and his family was named in the Panama Leaks – one of the biggest leaks in history – Hussain Nawaz Sharif told **Geo TV** that:

"...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."

Hussain Nawaz also told that he left Pakistan in 1992 and was therefore not resident; adding that:

"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".

On the same day Pakistan *Tehreek-i-Insaf* [PTI] chief Imran Khan claimed that the revelations in the Panama Papers vindicated his party's stance and reiterated his call for fresh elections and probes by the National Accountability Bureau [NAB], Federal Board of Revenue [FBR] and the Election Commission of Pakistan [ECP]. On Imran's call for NAB to investigate the matter, Hussain Nawaz said:

"We voluntarily present ourselves before it or any other judicial and investigative institution in Pakistan. Khan has to provide proof that the prime minister has not declared his assets.

If he [Imran Khan] is successful in that then we are ready to accept our fault and undergo punishment."

Meanwhile, speaking to the press on the same day, Federal Information Minister Pervaiz Rashid strongly rejected revelations of the Panama Papers while arguing that:

"Two children of [Nawaz] Sharif used to live abroad. They did not do any illegal work, all their assets are white money, and there is nothing wrong in it. Can Imran Khan or other politicians claim none of their kith or kin reside abroad or do business offshore?"

In 1970, Sharifs' companies were nationalised without due compensation, their homes were snatched, was that not injustice? They decided their father is in politics and so they'll stay away from

politics. They were forced to take these decisions by authoritarian rulers of the past."

On 5th April 2016; the prime minister of Pakistan, Iraq's former interim prime minister and the president of the Nigerian senate were among those whose links to London property were detailed by the MF files.

Also named in the files was Mariam Safdar, the daughter of the Pakistani PM Nawaz Sharif. A 2012's email identified her, usually known as Mariam Nawaz Sharif, as having been the beneficial owner of two offshore companies that each owned flats in Avenfield House on Park Lane London.

The Sharif family has previously denied any impropriety in relation to the property, saying they were bought because the Sharif children were studying in London.

[BUT see some scripts condensed from a special report published in UK's daily 'the guardian' dated **10th April 2000** titled as ***Sharif set for grilling on wealth*** wherein it is said that the prime minister NS had bought Park Lane apartments with stolen money. The said report was written by paper's correspondents **Luke Harding & Rory McCarthy**.

*"Pakistan's jailed former Prime Minister, Nawaz Sharif, received two life sentences for hijacking and terrorism, is asked how he was able to purchase four Park Lane apartments. Investigators have discovered that **the Mayfair properties are registered to two offshore companies in the British Virgin Islands**.*

....the officials accused Sharif of concealing ownership of the properties and formally registered a corruption case against him; he faces four other corruption charges, with at least seven more cases pending. Farouk Adam Khan, the Chief Prosecutor, said:

"Sharif was involved in evasion of taxes, money laundering, circumventing procedures and railroading legislation specifically to benefit family concerns. We would like to confront him with information we have collected."

Sharif's six co-defendants, who were last week acquitted in the hijacking case, have been arrested again. His brother Shahbaz, a former chief minister of Punjab, has been moved to the Attock Fort jail, pending a corruption trial.

*Investigators have been attempting to trace his assets; they claim that he siphoned off "**hundreds of millions of pounds**" from Pakistan throughout his political career, hiding the money in Jersey, Guernsey and Switzerland.*

Sources at Pakistan's national accountability bureau [NAB] say that Mr Sharif concealed ownership of his Park Lane apartments by registering them in the name of two British Virgin Island offshore companies. The flats are managed by a firm of British solicitors. The companies have two Swiss bankers as nominees. Mr Khan added that:

"We believe the money used to buy these apartments was stolen from the people of Pakistan."

*Sharif, who is 50, allegedly bought the properties with money borrowed from state-run Pakistani banks, and failed to repay it. **Although technically bankrupt, he is one of Pakistan's richest men.** He owns an estate, several townhouses and a lucrative steel, sugar, textile and paper empire. All these are **registered to his wife Kulsoom, daughter Mariam** and other relatives. They deny impropriety.*

*"Having property is not illegal. The Sharif family is not at all corrupt and insha'Allah (God willing) we will prove it one day," Mrs Sharif said recently. **"The Park Lane flats were bought because the children were studying in London."***

For the past six months investigators have been piecing together how Sharif's wealth increased by 800% since his appointment as Punjab chief minister in 1985, and between 1990-1993, when he first became prime minister. He is accused of failing to pay tax on a Russian Mi-8 helicopter, not declaring income tax and defaulting on two loans worth £24m.

Sharif's younger brother Abbas and son Hussain have been in prison for several months. So far they have not been chargedSharif's family insist that he still runs the party from jail.

*[Meanwhile]...the Sharif family issued a statement declaring that **"Safdar is not a beneficiary or owner of any of these companies"**.*

Separately Sharif's son, Hussain, said that:

"...the family had done nothing wrong. It is according to British law and laws of other countries that it is a legal way to avoid unnecessary tax via offshore companies."

ICIJ's report, referring to Sharif's family, Maryam Safdar, Hussain Sharif and Hassan Sharif, was supported by certain documents which included:

- 1. Two letters both dated 22nd June 2012 containing a response by Mossack Fonseca to queries apparently raised by the Director Financial Investigation Agency of the British Virgin Islands.*
- 2. A share transfer form in respect of the transfer of ten shares of Hangon Property Holdings Ltd to Hassan Sharif.*
- 3. An agreement executed by Coomber Group Inc as pledger signed by Maryam Safdar and Hussain Sharif.*

On the same day of **5th April 2016**, UK's daily '**the guardian**' wrote more details about PM Nawaz Sharif's family affairs and noted that:

*"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.**"*

A day before, the Sharif's family responded to the furore in Pakistan with a statement on a full page of Twitter saying the Panama Papers *"have made no allegations of wrongdoing against the Sharif family and that all of the corporations owned by the Sharif family are legal and financially sound"*.

In their statement, the family said the companies in question belonged to Hussain Nawaz Sharif and not his sister, and that he had filed all relevant tax returns. *"Ms Mariam Sharif is merely a trustee of the corporations owned by Mr Hussain Nawaz."*

The newspaper daily '**the guardian**' of **5th April 2016** also said that 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.

Leaked data showed that Mossack Fonseca until 2012 didn't realise that it was acting as agent for the companies. Sharif returned to power for a third term as prime minister in 2013. The firm was concerned enough to place the companies on a watch list, ordering their checks every six months.

[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.]

Till ending April 2016, Pakistan *Tehreek e Insaf* [PTI] Chairman Imran Khan had taken a firm stand against Prime Minister Nawaz Sharif's claim that the International Consortium for Investigative Journalists [ICIJ] had issued an apology for including the premier's name in Panama Papers.

TERMS OF REFERENCE [TsOR] COINED:

On 21st April 2016; PM Nawaz S, while holding a special *darbar-like* sitting of senior members of the cabinet, advisers and party leaders, warned that those who tried to create instability in the country had failed in the past and would not succeed in the future either. Resolving to hasten the process of setting up a commission to investigate the allegations thrown up by the Panama Leak could be non-productive. The PM held:

"...opponents are worried that if the present government completes its five-year term, they will be left far behind politically. Our hands are clean, and we have emerged successfully from even the most stringent of accountability".

In the aftermath of the Panama Leaks and the publicising of GHQ decision to dismiss their twelve officers, the PM's rather direct remarks were viewed with great interest by all the media and civil society.

In a detailed press statement released after the meeting, the PM highlighted his government's economic progress over the past three years,

and explained how he intended to spend his remaining couple of years in office. **"By 2018, there will be no load-shedding in the country,"** he vowed once again.

In that meeting all sorts of suggestions were made: some argued in favour of a parliamentary committee, others said let's go ahead with the option of retired judge-headed commission. However, there was a broad agreement to resolve the issue as soon as possible, because a delay would only provide opposition parties more ammunition against the government.

Albeit; the PM was trying to avoid setting up a judicial commission then and wanted the investigations to satisfy the opposition. At last, the PM said:

"I want to settle this issue once and for all; therefore, the investigations need to be constitutionally, technically and legally airtight."

PML[N]'s Law Minister, while explaining the different options available to the government, quipped ***"Prime Minister Sir, you always have the option of fresh elections to satisfy the opposition."***

A mixed feeling of smiles – and then a deep silence was seen.

On 22nd April 2016; PM N Sharif, in his address to the nation, announced to write a letter to the CJP Anwer Zaheer Jamali, ***requesting to form a commission over Panama leaks.***

Addressing to the nation amidst immense pressure of opposition parties and Army's self-accountability, the PM, in an exceptional move presented himself for accountability along with all his family.

In the address, he added that the allegations placed through Panama Leaks were 22 years old and that the urge of certain people to attain authority was leading the country towards destabilisation. He stated that his family had been paying taxes for a long period of time. He said:

"People of Pakistan have awareness, the media of the country is independent and needs to take into account the reality of the matter. He will relinquish his designation if the allegations

levelled against him are proven true.

By God's grace, our hands are clean; we have faced ruthless accountability in the past too, with success.

The nation is focused on economic progress and prosperity, and will not let anyone create any obstacle in the way. The Pakistan of today is far better than the one three years back. The whole world acknowledges this.

He will write a letter to the CJP Anwar Zaheer Jamali to form a commission to investigate the allegations levelled through the Panama Leaks."

The same day the Ministry of Law and Justice wrote a letter to Chief Justice Jamali for making out an inquiry commission to probe alleged allegations.

The letter written to Arbab Arif Registrar SC stated that as pursuant to reports in the national and international media regarding involvement of Pakistani citizens, persons of Pakistan origin and legal entities in offshore companies, the federal government wishes to appoint a commission of inquiry under Pakistan Commission of Inquiry Act 1956 to inquire into this matter and related matters, to determine, inter-alia whether in any such case, any law in force in Pakistan has been infringed.

For this purpose, it is requested that the Chief Justices of Pakistan may kindly nominate appropriate number of judges of the Supreme Court as members of the Commission, preferable with the CJP himself as its head.

The Commission of Inquiry, to be constituted by Chief Justice of the Supreme Court, had to examine the information relating to involvement of Pakistani citizens, persons of Pakistan origin and legal entities in offshore companies in Panama or in any other country. According to a law ministry document issued by the PM's media office:

1. The Commission of Inquiry shall have the following Terms of Reference:-

(1) to examine information relating to:-

(a) involvement of Pakistani citizens, persons of Pakistan origin and legal entities in offshore companies in Panama or in any other country; and,

(b) involvement of former and present holders of public office in:-

(i) writing off their own bank loans or those of their immediate family members through political influence; and,

(ii) transfer from Pakistan of funds which have originated from corruption, commissions or kickbacks;

(2) to determine whether, in any case referred to in (1) (a) and (b) above, any law for the time being in force in Pakistan has been infringed;

(3) in case the answer to (2) above is affirmative, to determine responsibility for such infringement; and,

2. *To make such recommendations as may be deemed appropriate.*

3. *The Commission shall, in addition to the powers under section 4 of the Act, have all the additional powers under section 5 *ibid*, including the powers mentioned in sub-paragraphs (1) to (4) below: -*

(1) The Commission shall have powers under the Code of Civil Procedure, 1908 for:

(a) summoning and enforcing the attendance of any person, including a tax expert or accountant, and examining him on oath;

(b) requiring the discovery and production of any documents;

(c) receiving evidence on affidavits;

(d) issuing commissions for the examination of witnesses on documents; and,

(e) requisitioning any public record or copy thereof from any Court or office.

(2) The Commission shall have the powers to require any person, subject to any privilege which may be claimed by that person under any law for the time being in force, to furnish information on such point or matters as, in the opinion of the Commission, may be useful for, or relevant to, the subject matter of the inquiry.

(3) Any officer not below the rank of a gazetted officer, specially authorized in this behalf by the President of the

Commission may enter any building or place where the Commission has reason to believe that any books of account or other documents relating to the subject matter of the inquiry may be found, and may seize any such books of account or documents or take extracts or copies therefrom subject to the provisions of section 102 and section 103 of the Code of Criminal Procedure, 1898, insofar as they may be applicable.

(4) Any proceeding before the Commission shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Pakistan Penal Code, 1860.

4. *The Commission shall be assisted by all the concerned authorities of the Federal and Provincial Governments.*

5. *The Commission shall start the inquiry at a place and on a date to be fixed by it and shall submit its report to the Federal Government in accordance with its Terms of Reference.*

6. *The Cabinet Division shall provide secretarial assistance to the Commission.*

The fact remains that PM's counter **speech of 22nd April 2016**, appeared on Pakistan's TV screens, was a response to COAS Gen Raheel Sharif's message of '**across the board accountability**' which he conveyed to the nation a day earlier. The PM's speech contained five indications:

- *'One, no one can give me lessons on morality.*
- *Two, accountability must begin from corrupt rulers of the past; indirectly from 1947.*
- *Three, the masses should hold Imran Khan liable for obstructing the 'progress'.*
- *Four, the army is also culpable because Gen Musharraf had sent him home.*
- *Five, the media is being indifferent and relaxed on PM's program.'*

Referring to the US weekly '**Newsweek**' of **24th April 2016**:

".....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.

*..... But the government-framed terms of reference for this commission are seen by the opposition and media as being too broad and so the **prime minister's letter to the chief justice also stands rejected**. CJP Jamali [earlier] made it clear that he would be unwilling to take up any investigation because that "**is the task of the government, not the judiciary.**"*

It was anybody's guess that CJP Jamali would not accept that assignment. Before leaving the country for Turkey on a week long tour, he addressed lawyers in Lahore and complained **that litigation of planned delay to earn illicit money should be avoided as that undermined justice**. Coming days were mostly marked by the chaos to be thickened targeting the PML[N]'s **already flawed governance to a standstill**.

As per the terms of reference [TORs] given in the above given letter, required the Judicial Commission [JC] inquire into "**involvement of former and present office-holders of public office**" in writing off of bank loans, and transfer of funds originating from kickbacks and corruption.

Apparently it needed decades to conclude the said enquiry if the TORs were to be seriously followed. If at all the JC proceeded in a transparent and lawful manner, what would be the result of its findings - would be no more than advisory or persuasive in nature.

Applying the provisions of Article 62 and 63 of the Constitution for the PM's removal, the court would be looking towards the Election Commission of Pakistan [ECP] for assistance – the institution which the general populace and Imran Khan's PTI had openly termed '**disgruntled, corrupt and dishonest**' by all means.

In the whole scenario, for the purpose of PM's disqualification, no one wanted to approach the Speaker of the National Assembly, under Article 63(2) of the Constitution, because it was PML[N]'s buddy Speaker. The ECP would again be involved and it could easily consume two remaining years of PM's term in the office till May 2018.

Five cogent questions [the '**Nation**' dated **24th April 2016** is referred] which surfaced just within few weeks of Panama Leaks: concentrating on the issue what would happen next?

- *"Will the Prime Minister resign?"*
- *Will the judiciary bail out the PM Nawaz S [once again]?"*
- *Does the Army want to see change in Islamabad?"*
- *Will this be another long drawn-out inquiry with no real gain?"*

- *Would one see results within the incumbency of Gen Raheel's tenure?"*

The fact remained that PM's speeches and the statements issued by his sons in the past required a deeper probe into their financial matters. Might be that family members of the PM Nawaz didn't know about the modalities of family business relating with billions of Pakistan's public money but who could believe it. After all, it was the country that ended up believing that CJP Iftikhar M Chaudhary was unaware of Arsalan Iftikhar's treasure chests.

*[For full details of Arsalan Iftikhar's treat, '**The Living History of Pakistan' Vol-I**, Scenario 100-101, pps 1619-1650, published in UK [2015] is referred]*

There is no rule of law in Pakistan and it has never been there. Ideally, the National Accountability Bureau [NAB], the Federal Investigation Agency [FIA] and the Federal Board of Revenue [FBR] should have acted immediately after the leaks. But these institutions have always been used by the sitting government against political rivals. It never happened in Pakistan's 70 years history that they ever conducted impartial investigations against a sitting PM or its cabinet member.

Despite the outrage and outcry over the scandal the law did not come to force against the corrupt politicians. It was only the public pressure that could force Sharifs or Zardaris to come clean on the money trail about his family's offshore and foreign assets – but the whole populace lost the chance to rebuild their country. The Panama Leaks really depicted the corruption of Pakistan's political system that continued to allow the rich and powerful to gut away with plunder and loot.

Sharifs had already lost the moral authority to govern but the Pakistani people were impotent and preferred to go slaves for another indefinite term while keeping their eyes closed over the piles of open foreign record of corruption – spread of ICIJ's hundreds sheets of investigation.

Scenario 205

PUBLIC VOICES FOR PANAMA-LEAKS

After the Panama Leaks, PML[N] government and especially Nawaz Sharif in person, started showing extreme panic rarely witnessed during their on-going regime since 2013. Instead of coming clean on the money trail of his family's huge alleged offshore and foreign assets, the prime minister wanted the people to believe that all has been owed to some divine help and the business acumen of his exceptionally talented kids.

Till that time, PM Nawaz Sharif had graciously offered to set up a commission to examine the Panama Leaks that his henchmen had declared an international conspiracy against their dear leader. ***'Can it impartially probe the mega financial scandal that goes beyond the Panama Leaks spanning more than two decades'***; was the key question of those days. Thus with no clarity about its mandate, the credibility of the proposed commission remained questionable.

Referring to Zahid Hussain's essay in daily '**Dawn**' dated **13th April 2016**:

"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."

The real issue involved in the whole exercise was the money trail that allegedly could lead to the prime minister himself and his family. Although PM Sharif in his address to the nation on 5th April 2016 had flatly denied any wrongdoing but the trace of earlier investigations had contradicted his tall claims of innocence.

FIA's INVESTIGATION REPORT:

An investigation report of 1995-96 compiled by the FIA had given details of the apartments allegedly owned by the Sharifs and foreign bank accounts said to be worth \$70m. That report also made some disclosures about the family's offshore accounts and that how the assets were multiplied manifold by two sons of the PM who were hardly of 20 years age then.

The said FIA's report was widely published in foreign newspapers, especially in the UK, but quickly termed as 'malicious' by the Sharifs and they had threatened to sue the papers but that day never see the dawn. Zahid Hussain held in his essay referred above:

'The financial scandal was just the kind of charge-sheet Sharif's predecessor Benazir Bhutto faced when she was ousted from power in 1996.'

Most of the allegations of tax evasion, money laundering and default on bank loans were not new but it was the first time that Sharif and his family were being called in docks of the public court through versatile media.

[It was the London-based **Observer** that first published FIA's report in 1998; 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 suit. It was the first time the detail of massive wealth that Sharif and his family had amassed abroad came to the surface.]

The intelligentsia were not 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 before the late military dictator Gen Ziaul Haq appointed Sharif Punjab's finance minister in 1981.

When Sharifs returned to power in February 1997, the FIA investigation was terminated on grounds that it was politically motivated; the administration also tried to erase the evidence of the money trails involved. Sharifs had no courage to follow the British PM David Cameron who laid bare his entire assets and his tax returns following the information about inheritance from his father.

In Pakistan, there was not even an indication of an independent and transparent inquiry into the allegations raised in Panama Leaks – but the

rulers always blow the trumpet of 'democracy' which in fact never prevailed in the country.

The fact remains that Nawaz Sharif was not the only politician who amassed wealth offshore and invested in foreign lands; many more leaders like Zardari and Ishaq Dar were in the list. With runaway income securely stashed in offshore tax havens they never played fair; no matter whether it was ill-gotten wealth or money just taken away to evade taxes; they were experts in robbing their poor people and Pakistan.

There is no rule of law in Pakistan; laws are only for the poor. Ideally, the NAB, FIA and FBR could have acted immediately after the leaks but all know that it was [and is] the rogue bureaucracy which made Sharifs and Zardaris more corrupt while, side by side, filling their own coffins too; how could they dare to stand against a sitting ruler.

With skeletons in their own cupboard, the PPP didn't push for Sharif's head. The Panama Papers were not just about tax evasion; not even about money – it was a manifestation of open corruption of Pakistani political system that allowed the rich and powerful to gut away with plunder. Still the practice is going on; there seems to be no chance of any reform.

Little History of Corruption in Pakistan's Politics till Panama Leaks: Before general elections of 1977, as per Representation of the People Act of 1976, the ceiling on election-related expenses had been set at Rs:40,000 for a National Assembly seat, and Rs:25,000 for the provincial assembly – reason cited was the '*rising cost of living*'.

President Ghulam Ishaq Khan's ordinance of 4th October 1988 raised these ceilings to Rs:500,000 and Rs:300,000 respectively. The ordinance was promulgated two days before nine political parties announced an electoral alliance to be called the *Islami Jamhoori Ittehad* [IJI], to field candidates against the PPP on almost all seats. The said alliance came four days before the notification for the elections, and five days before the nomination of candidates was set to begin.

President GIK's ordinance of October 1988 was in fact the earliest official acknowledgement that the cost of doing politics was about to rise very steeply. With 1,167 candidates running for National Assembly seats in 1988, and 3,408 candidates in the contest for provincial seats, the total expenditures to be incurred in campaigning alone went over Rs:1.6 billion, officially assuming each candidate spent only up to the ceiling allowed by the law. Of course, in reality the amounts spent were far in excess - this was a considerable sum of money by the standards of that time.

By 2002, the ceilings had risen to Rs:1.5 million for a National Assembly seat, and Rs:1m for a provincial seat. The ceiling on election expenses was an eye-wash only. It represented only the entry cost into the game. The cost of doing politics in Pakistan started rising very sharply since the transition to civilian rule in 1988. The price of a litre of petrol increased by a factor of 10 but the cost of the entry ticket into politics went up by a factor multiplied by 37 those days.

Nawaz Sharif represented the new generation. His elder Mian Sharif, along with his uncles, had started as humble owners of a small steel mill, Ittefaq Foundry, until they were picked up by Gen Ziaul Haq on recommendations of the then military Governor of Punjab named Gen Jilani in the early '80s. In the 1990 elections that brought him to the stage of national politics for the first time, Nawaz Sharif was one of four contenders for the IJI's candidate for prime minister.

The '**abc News Point**' dated **13th April 2015** published an article titled as "**Top 10 List of Most Corrupt Politician Leaders of Pakistan**" saying:

'Corruption has routed down in Pakistani government institutions so deep that it cannot be eliminated easily following the stakes of powerful bureaucrats and corrupt politicians.....'

'Anti-corruption institutions have badly failed to stop this or even reduce the ongoing dishonesty and frauds.'

'The economy of Pakistan has collapsed completely due to high rate corruption and criminal negligence of relevant authorities.'

The paper gave a list of ten top politicians of Pakistan who had been reportedly involved in this misconduct. In descending order the names were:

10: Rana Sanaullah Khan; 9: Mushahid Ullah Khan; 8: Hanif Abbasi; 7: Raja Pervaiz Ashraf; 6: Fazalur-Rehman; 5: Shahbaz Sharif; 4: Yousuf Raza Gilani; 3: Altaf Hussain; 2: Nawaz Sharif; 1: Asif Ali Zardari.

[The said paper had given certain paragraphs for each name but the allegations levelled therein were not of specific nature. Seldom any case reference was given and no date, amount, mode of alleged corruption etc were cited.]

That's why the author keep reservations to agree with the above list.]

During four weeks since the Panama Papers leaks on 3rd April 2016, PM Nawaz Sharif twice addressed the nation. In his first address, the prime minister's tone was defensive, as he insisted he was guilty of no legal wrongdoing. In his second speech, by contrast, his body language was aggressive as he called on the Chief Justice of Pakistan [CJP] to head a commission of inquiry.

PM Sharif offered formation of judicial commission in his televised address **on 5th April 2016** but it remained an eye wash. An official committee devised TsOR which mainly contained that:

'Judicial Commission would start probe from the first corruption case in Pakistan and descend down till Sharifs'

It was not acceptable to any sane person. All political parties had rejected those TsOR unanimously.

On 22nd April 2016; another offer appeared from the PM during his speech before the nation; requesting the SC for setting up a commission headed by a serving judge. This offer was different from the previous one wherein a retired judge was to lead the inquiry.

Corruption is institutional in Pakistan, from top to bottom. Nawaz Sharif's request to the CJP to head the inquiry commission to examine the allegations emerging from the Panama Papers was welcomed by those who considered the National Accountability Bureau [NAB] with the then existing set-up as ultimate evil.

The PML[N] government opted to launch a delaying action by trying to manipulate an independent probe; its botched efforts to turn the issue into a blame-game match through a counter-offensive against its political rivals started damaging its image in media, civil society, and public. Somewhere along the line, Pakistan needed truth to move forward.

On 28th April 2016; Imran Khan addressed the media in Lahore saying that neither did ICIJ apologise for including the PM's name in Panama Papers nor removed it till then at least. Imran also took to Twitter where he posted the statement of ICIJ Director Gerard Ryle, saying:

"The lie about ICIJ retracting on Sharif offshore accounts and apologising also stands exposed in ICIJ statement."

Gerald Ryle's statement was:

"As I understand from reading the report, it is claiming that ICIJ has issued an apology and withdrawn all mention of the PM being in the data. Let me be clear. The PM's name is in the data, in reference to his children."

Further, Imran posted a series of tweets on the micro-blogging website, accusing the Sharif family for allegedly starting a propaganda campaign against political opponents using tax money. Khan said that: ***"....to hide their own corruption, Sharifs have launched a massive propaganda campaign against political opponents funded by taxpayer money."***

The PTI Chairman further questioned the National Accountability Bureau [NAB] for not taking action against the premier and his family for using public money in an attempt to clear their image on the media and in front of the world. He also accused the premier of launching a smear campaign against the Shaukat Khanum Memorial Cancer Hospital [SKMCH] in response to the accusations of acquiring illegal money in Panama leaks against the Sharif family.

PAK MEDIA BLASTED SHARIFs:

Taking a moment away from the sensationalism that surrounds Panama Leaks, it was essential to distinguish between the different sets of personalities whose names appeared in Panama Leaks. The list of Pakistani citizens, who were named in Panama Leaks, could be divided into three distinct categories:

- Political leaders who held public offices;
- Non-political public office holders;
- Private Citizens of Pakistan.

The fact remained that having equity stake in an offshore company does not, per se, violate any provision of Pakistani laws. Specifically, Article 18 [Right to Trade / Business] of the country's Constitution guarantees every Pakistani the freedom to carry out a lawful business for profit, and enjoy its

fruits, within the contours prescribed by law. As an extension, every citizen of Pakistan can invest in, or own, an offshore company in Panama, so long as the same is done through lawfully generated income, which has been duly taxed by the relevant governmental authorities, and has been remitted through the proper banking channels.

However, it was also a fact that the glaring inconsistencies, amidst statements issued by the PM Nawaz Sharif himself, his family members Maryam Safdar and Hussain Nawaz, justified a deeper probe into their financial matters. Even away from the factual inconsistencies, the Prime Minister, who used to pay no more than a few thousand rupees in taxes, while living in perhaps the largest mansion of Asia, had much to answer for in terms of the law as well as political responsibility.

On 1st May 2016; Saad Rasool, in his column appeared in an English daily '**The Nation**' framed certain key questions in the given developments:

- *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?*
- *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?*
- *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?*
- *Has he been "**sagacious, righteous, non-profligate, honest and ameen**" in terms of Art 62 & 63 of Pakistan's Constitution?*
- *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?*
- *How he advocated foreign and domestic businessmen to invest in Pakistan, and be subject to the domestic tax laws, when his own family kept all his businesses worth billions out of Pakistan?*

In a similar way, a Judge of the Lahore High Court [LHC], Justice Farrukh Irfan Khan, was also responsible for demonstrating that his mention in Panama Leaks did not fall foul of the relevant tax laws, his Constitutional oath, or the Judicial Code of Conduct. No doubt, prior to becoming a Judge, Justice Irfan was a successful lawyer; had the right to legally invest his lawfully earned income in an offshore entity in Panama but was required to demonstrate that the income was lawfully generated, tax was paid on it

and he legally invested it abroad through banking channels – ***but judges are sacred cows in Pakistan.***

During the same spill of time, PM Nawaz Sharif's government requested the Chief Justice of Pakistan [CJP] to form a judicial commission to investigate revelations in the Panama Papers. But the move could not impress the opposition.

In their five-point declaration, the opposition groups rejected the government-proposed ToRs for the Judicial Commission in its current form. The opposition political parties provided their input on the ToRs and after consultations had agreed to form a committee to finalise the working terms; no time-frame was announced.

But astonishingly, despite having individually called PM Nawaz Sharif to step down, the opposition parties failed to develop a consensus on the matter. PPP's leader Qamar Zaman Kaira admitted before the media that though the prime minister failed to perform his moral responsibilities after revelations of Panama Leaks but the PPP would not demand PM's resignation – it was said on Zardari's instructions.

Meanwhile, the CJP Jamali formally reviewed the PML[N] government's letter which requested the CJP to nominate judges of the apex court for an inquiry commission to investigate the Panama Leaks; TORs forwarded by the government were also discussed but the matter remained within the benches with no cogent results.

On 2nd May 2016; the leaders of Pakistan's opposition parties met to formulate a joint strategy against the PML[N] government. They demanded the law ministry to amend the working terms in consultation with the opposition. However, the government was reluctant to demonstrate flexibility in this regard and rejected the opposition's demand. The opposition parties had rejected the government's TsOR, accusing the government of not taking them into confidence before finalising the terms.

After a marathon meeting between the opposition parties including the PPP, PTI and others at the residence of Aitzaz Ahsan, leader of the opposition in the Senate, they agreed to form a committee which was tasked to finalise the Terms of References (TsOR) for probe.

On 3rd May 2016; after two days of brainstorming session in the parliament, the opposition parties finally brought [with consensus] the '*terms of reference*' [TsOR] to probe into the affairs concerning the

Panama Papers Leaks. Most leading opposition groups agreed that the public clamour for accountability over the disclosure of influential Pakistanis holding offshore accounts in international tax havens should begin from PM Nawaz Sharif and his family.

The specific call was made as part of a five-point declaration, jointly presented by the PPP's Qamar Zaman Kaira and PTI's Shah Mehmood Qureshi on 2nd May evening. PPP leader Aitzaz Ahsan, while talking to the media in Islamabad, explained that:

- *"The process of accountability must start to probe into the [Panama] leaks, starting with the prime minister and his family. PM Nawaz would reveal details of the wealth held abroad by himself, his wife and family – and results will have to be made public as soon as these are gathered.*
- *For this inquiry, a commission led by the CJP may submit its report in three months.*
- *The probe should reveal the origin, reasons, sources and ambitions and the income tax returns filed on the premier's assets.*
- *The inquiry of other peoples' assets — thought to be in excess of 200 as named in the Panama Papers, may be completed within a year's time.*
- *A special Panama Papers Inquiry and Trial Act should be introduced to carry out the probe and the TsOR introduced should include recommendations for a forensic audit."*

On the earlier demand of the prime minister's resignation, the opposition was not on the same page. The opposition had already rejected the TsOR introduced by the government to probe the matter of offshore wealth.

In Pakistan, the law titled as ***Protection of Economic Reforms Act of 1992*** was designed to protect the transfer of foreign currency abroad and to avoid scrutiny and it was originally put in place to protect the interests of foreign investors - but the ***'cloak of immunity'*** only covers scrutiny from tax authorities, and not proceeds of crime, being investigated by law enforcement personnel.

Moreover, the ***'complete cloak of secrecy'*** was lifted in 1999 by Ordinance XXI; all accounts opened before 1999 continued to enjoy immunity from scrutiny, but the text of the ordinance suggests otherwise. Some corporate lawyers held an opposite explanation. They argued:

"...all the authority needed to carry out an investigation of this sort is already there within the existing legal framework in Pakistan; no new laws are needed, not even a judicial commission.

The bigger issue here is money laundering; not tax evasion. How did they get this money? That is the thing of interest."

In reality, the right law was the **Anti Money Laundering Act [AMLA] 2010**; amended in February 2016 and which had successfully been invoked in the Axta Case of Karachi. AMLA's Schedule keeps a long list of **'predicate offences'** which include **'dishonest or fraudulent removal or concealment of property'** as well as three sections of the Prevention of Corruption Act [1947]. One of those relates to **declaration of assets**, and the other is **'Possession of Property disproportionate to known sources of income'**.

In addition, the agencies don't need a treaty to have exchange of financial information; the Financial Monitoring Unit [FMU] can send request, outside bilateral agreements, to any FMU in the world, and it is normally honoured to eradicate money laundering menace.

*[In 2007, NAB's investigation in the Minwala case involving purchase of Boeing aircraft by PIA found that it was defective. NAB went all the way across to Jersey, stood before a court and said **'this money that you are dealing with is money that belongs to the government of Pakistan'**.*

The foreign authorities cooperated and held that money for a long time, but then NAB suddenly disappeared. That's a separate story.]
Daily '**Dawn**' dated **6th May 2016** is referred.

ACROSS THE BORDER ACCOUNTABILITY:

On 9th May 2016; in a veiled reference to the Panama Papers saga, Pakistan's Army Chief Gen Raheel Sharif stressed on the need for an **"across-the-board accountability"** and for corruption to be uprooted to ensure the nation's prosperity. The General said during his visit to the Signal Regimental Centre in Kohat 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 our next generations.

The ongoing war against terrorism and extremism being fought with the backing of entire nation cannot bring enduring peace and stability unless the menace of corruption is uprooted."

The statement came in the wake of the Panama Papers revelations shrouding the PM's family among many other prominent political figures holding off-shore wealth. PM Nawaz rejected any allegations of money laundering, claiming that his children had legitimate businesses abroad.

On 10th May 2010; Army Chief Gen Raheel Sharif called on PM Nawaz Sharif and discussed efforts to improve security situation in the country. However, the fact was that the meeting was aimed at reviving civil-military relations following the Panama Papers revelations. The meeting was facilitated by Punjab Chief Minister Shahbaz Sharif and federal interior minister Ch Nisar Ali Khan as well as some Corps Commanders and retired military officers.

On 12th May 2016; the opposition parties finalized a list of questions they wanted Prime Minister Nawaz Sharif to answer when he would attend the ongoing session of the National Assembly on 13th May.

The premier agreed to come to the house after the opposition parties said they would not end their ongoing boycott of both houses of parliament unless Nawaz Sharif clarified his family's position on revelations in the Panama Papers that his three children had secret offshore holdings. The opposition also wanted the PM to disclose in the house his family's sources of wealth, their properties and bank accounts abroad and the taxes they had paid over the past 30 years.

The questions were prepared in a meeting of the opposition parties chaired by Leader of Opposition in the Senate Barrister Aitzaz Ahsan two days earlier. After opposition lawmakers staged a walkout from the National Assembly on 11th May 2016, MPs from the PPP, PTI, MQM and JI joined Senator Ahsan in his chamber in the Parliament House to thrash out the questions.

The questionnaire was later handed over to Leader of the House in the Senate Raja Zafarul Haq when the upper house was in session. While speaking to the media outside the Parliament House, Senator Ahsan said **'Premier Nawaz should answer these seven 'simple' questions.**

The questions have been given to the prime minister in advance so that he could come to the house prepared.'

On 13th May 2016; the CJP Anwar Zaheer Jamali declined the government's request to form a **'toothless judicial commission'** to probe revelations that had surfaced in the Panama Leaks.

As discussed in detail earlier, about a month back the PML[N] government had sent a letter to the Registrar SC, requesting if the chief justice could constitute a high-level judicial commission to investigate the veracity of the allegations against the premier and his family. In response to the government's request, SC's reply was:

"The formation of a commission under the Pakistan Commission of Inquiry Act 1956 [Act VI of 1956], looking to its limited scope will result in the constitution of a toothless commission, which will serve no useful purpose.

*.....Also that the terms of reference [TsOR] of the proposed commission are so **'wide and open that it may take years'** for the commission to conclude proceedings."*

The Supreme Court also asked the government to **"reconsider and resolve the issue of formation of the commission under proper legislation"** after which the decision on the modalities of the inquiry commission could be taken.

Terms of Reference: Formally withdrawing their demand for the prime minister's resignation in light of the Panama Leaks, nine opposition parties had come to an agreement upon a draft of the terms of reference [TsOR] for the judicial commission's consideration. They wanted a three-member judicial commission headed by the CJP but set up through an act of parliament, aimed at FIRST holding an inquiry against the PM and his family members; to be completed within three months initially.

Earlier, the government had rejected the TsOR draft of the opposition mainly for the reason that their TsOR were not focused on eliminating corruption but to target the prime minister in person. It was obvious that the government had deliberately kept the TsOR wide and complex to prolong the investigation without any conclusion. Such a blunt and candid response from the CJP had further limited Sharif's options.

PM SPEAKS IN PARLIAMENT:

On 16th May 2016; Prime Minister Nawaz Sharif was going to make his first appearance in parliament since the Panama Papers revelations about his family's offshore holdings caused a political upheaval in the country. The PM aimed at tackling the uncompromising opposition parties which wanted the beleaguered premier to answer seven tricky questions about his family's wealth, but he was unlikely to accept the then on-going turmoil as his fault.

On that day [**16th May 2016**]; the PM Nawaz Sharif's address on the Parliament floor mainly stressed upon:

"We have returned every penny that we acquired through loans. My father rebuilt our broken Ittefaq Foundries with our hard-work and dedication.... Those who fly around the world in helicopters and planes may also tell this house about their journey through time [the phrase was pointed towards Imran Khan].

My life is like an open book. I have nothing to hide. My family lost more than it earned. I want to tell those resorting to mud-slinging, that I provided land for several welfare projects.

Our hands are clean..... We also want the reality behind those getting their loans waived off to become public [this phrase was pointed towards PTI's MNA Jehangir Tareen].

We intend to continue the progress for the country and we want to continue this development."

Brutus – You Too: On the same day [**16th May 2016**]; Former CJP Chaudhry approached ECP against PM Nawaz Sharif to seek his assets details for years 2008-15. CJP Chaudhry was Chairman of his own newly-formed Pakistan Justice Democratic Critic Party [PJDCP]. Former CJP's counsel Sh Ahsan Uddin alleged that:

'The prime minister does not fulfil the criteria mentioned in the Article 62 and 63 of the Constitution after he was exposed by Panama Papers for hiding assets in the offshore companies.

We would submit an application for the disqualification of the prime minister once we received the asset details."

Meanwhile, the former CJP also submitted an application to the secretary National Assembly to witness NA proceedings as PM Nawaz was due to make his first appearance in parliament since the Panama Leaks.

On the parliamentary floor, regarding allegations of loan write-off, PM Nawaz Sharif said his family paid off every single penny which was acquired through bank loans. ***"My father rebuilt our broken Ittefaq Foundries with hard work and dedication. I can say with pride that I found my family to be hard working and dedicated."***

The prime minister did not shy away from casting jibes at PTI's Imran Khan during his address without naming him saying that:

"The parliament must ponder upon introducing a concrete system of accountability. The house should undertake consultation, which shall plug the loopholes and refrain anyone from levelling baseless allegations against politicians."

When politicians are defamed, democracy too gets defamed. Since this matter has come to the fore, it should be resolved once and for all.

Our hands are clean as we have always faced accountability and are still ready for any sort of accountability. We also want the reality behind those getting their loans waived off to become public."

Criticising PM Nawaz for his failure to speak the truth or respond to allegations in the backdrop of Panama Leaks, Imran Khan placed the concerned documents before the parliamentarians inside and openly waved the same before the media outside the parliament while saying:

"According to your [Nawaz Sharif] own tax declaration of 2011, your daughter Maryam Safdar is dependent on you and this makes you an owner of the property. I have documents proving that Maryam is the owner of at least two offshore companies."

Referring to the allegations upon him of concealing assets offshore, Imran Khan had brought with himself his sale-deed and other documents that he had sold the property in London, and advised the premier that he could have done the same.

PM Nawaz Sharif and his family repeatedly denied any wrongdoing, saying the assets mentioned in the leaked papers were legally acquired through the family's network of businesses and industries in Pakistan, Saudi Arabia and elsewhere.

[A week earlier, opposition lawmakers had walked out of both the Senate and the National Assembly, demanding the prime minister come to parliament to answer their questions.]

Taking advantage of a receptive opposition in the assembly, the PM N Sharif recounted his and his family's successes once more while asserting [*amongst other tall claims*] that he and his wife were not named in the Panama Leaks – and that the general populace were standing behind him. Over the PM's non-reply address, the opposition's walkout was a natural reaction. Next day, when Khursheed Shah and Imran Khan addressed the assembly, the PM stayed away.

Nawaz Sharif though seriously took the challenge of Panama Leaks and addressed the nation twice on all Pakistani TV channels live but went into overdrive by drafting its own wishful terms of reference [TsOR] for a judicial inquiry by the Supreme Court. The PM's speeches and referral to the Supreme Court failed to pacify the storm in the media and to soften the political milieu, too.

At last, the prime minister, having been sobered by the Supreme Court's refusal to create a judicial commission on the dotted lines, agreed to address the National Assembly and work with the opposition to decide the TsOR of a parliamentary commission to probe the offshore companies. The debate in the National Assembly was a pleasant change from the brawls that Pakistanis witnessed for the past several weeks; calls for the prime minister's resignation ceased though temporarily.

By claiming that no money was transferred from Pakistan to purchase properties in London through offshore companies, the PM had thrown the ball in the opposition's court to prove. But the opposition were no kids as the Panama Leaks' journalists had placed all the documents on internet; even otherwise Section 9 of the NAB Ordinance was clear that onus of proving innocence lied with the PM and his family.

PML[N] spokesmen asserted that the properties acquired in London in the 1990s were not owned by Nawaz Sharif or his immediate family but by the extended family. Maryam Safdar claimed that the PM's speech in National Assembly [NA] rendered the opposition 'speechless'; greatly overoptimistic she was – and also miss-guided by her cronies too.

Shaikh Rashid claimed that cracks were developing in the ruling party to force Nawaz to quit; his outburst nonetheless indicated that efforts were afoot to weaken the PM's hold over the power and party.

The prime minister didn't address in any way the seven questions the opposition had posed. The opposition had unanimously concluded that the speech prime minister delivered in the parliament discussed a lot of things which even they had not talked about. But the PM did not answer seven listed questions; probably he did not have the answers.

The opposition was asking questions about the London flats but matters of Jeddah and his Dubai wealth had also surfaced till then. Following the announcement from Opposition Leader Khurshid Shah, the joint opposition, including the Imran Khan-led PTI, *Jamaat-e-Islami* [JI], MQM and other opposition parties, staged a walkout from the National Assembly while raising slogans.

Opposition walked out and the Pakistan's national TV [PTV] blacked out coverage of Imran Khan's speech in National Assembly that day. Opposition leader Khursheed Shah held that:

"We presented seven simple questions and we wanted their clarification to be that simple as well. But the prime minister has increased our questions from seven to 70.

We thought the issue would be resolved by answering these seven questions, instead counter allegations have been levelled."

The fact remained that PM Nawaz Sharif underplayed the significance of the NA session that day by coming to the chamber one hour after the session had begun; he was expected to defend himself gracefully. Finally, the opposition deemed it appropriate to say outside parliament what they should have said inside. Neither side showed the country's only sovereign authority the respect it deserved.

This time again, PM Nawaz Sharif missed the chance of becoming a heroic statesman by simply announcing his decision to step down for so long as it took to resolve the Panama Leaks affair. The earlier chance he missed was on 22nd April 2016 when he sought to win sympathy of the nation with a narrative on live TV address about his family's achievements – even the PML[N] supporters were not convinced.

Sharifs' advisors might have guided that stepping aside could be taken as acceptance of guilt but then it was not the case. **In politics, public perception of a politician's moral duty is more important than his actual guilt or innocence.** The PML[N] government preferred to play unfair by raising slogans of the system's derailment which was not the fact in issue whatsoever.

See the other count; most members of intelligentsia held that Nawaz Sharif's much-awaited speech in the National Assembly was as **unconvincing as his two previous addresses to the nation.** The PM looked under tremendous pressure as he could not respond to questions posed by the opposition about the wealth of his family members and the money trail leading to the upmarket Mayfair properties in London.

That day the beleaguered PM Nawaz Sharif could rescue himself due to the opposition's irresponsible decision to walk out instead of responding to his speech in the house. They chose to take the battle outside parliament and to TV talk shows, making a public spectacle of a serious political issue. It was a miserable show of political gimmicks from both sides while the populace wanted cogent outcome.

From both sides, the gladiators involved in demonising each other did not realise that they were condemning the entire political elite as a batch of self-servers. Result: it encouraged the Khakis to give a call to save the people from clutches of the bumbling politicians – **but this time they, the Establishment, preferred to remain silent spectators.**

Thus the military establishment kept distanced itself from the government on the Panama leaks issue and secured a tactical gain by advocating across-the-board accountability; the government and the military were NOT on the same page AND no one even claimed so.

On 18th May 2016; in the National Assembly, Opposition Leader Khurshid Ahmed Shah said that:

"Prime Minister Nawaz Sharif had no need to address the assembly if his name was not mentioned in Panama Papers. By addressing the assembly, the premier raised many more questions, and did not answer the seven questions we had put forth; we got different statements from him every time. Who or what should we believe?"

Shah reminded the house that the opposition had intentionally not indulged in calling anyone a thief or going back to politics of the '90s, as such

remarks only weaken the democratic government and benefit **'other interests'**. Khurshid Shah posed very cogent questions that:

"We were told that money was taken abroad in 1972, when Ittefaq Foundry was being privatised, and was invested in a new venture named Gulf Steel. [Gulf Steel's mention was made for the first time during the prime minister's address on 16th May 2016.]

We question the source of the money transferred abroad, as the premier had earlier stated that they had lost everything when privatisation took hold during Zulfikar Bhutto's government.

If you had nothing at that time, and your name was not in the list of Pakistan's 22 richest families, then should we not question how you obtained and transferred the funds.

In 23 years, 12 companies owned by you paid only Rs:1 million in tax; the information comes from the documents which you presented, and submitted to this house. In 14 years, you only paid income tax amounting to Rs:0.6 million."

It did not even amount to Rs:40,000 per annum; explained Shah. The premier himself presented these figures, raising more questions over the prime minister's tax history. In 1994 he paid Rs:2,000 in tax, in 1995 he paid no taxes and 1997 he paid Rs:50,000 in tax; while officially an MNA used to pay around Rs:50,000 in tax based on his salary.

On the same day of **18th May 2016**; DR Mubashir Hassan, the finance minister in Zulfikar Ali Bhutto's cabinet from 1971 to 1974, said that PM Nawaz Sharif's family did not send money 'legally' to start their business in Dubai during those years. Talking to a TV channel after Nawaz Sharif's speech in parliament, Dr Hassan claimed that:

"The PM is lying; *they the Sharifs were neither granted permission nor did they seek any; although they came to meet him once but he refused to see them.*

In those days it was impossible to send money legally without the State Bank's approval.

If they smuggled money or did money laundering, then it is a different case but they did not get State Bank's consent for sending money abroad."

PM Nawaz Sharif had claimed in his speech of 16th May in the Parliament that in 1972 the then government had '***nationalised the Ittefaq Foundry without giving [his family] a single penny***' in return for the machines and land or as compensation. The PM said further that:

"During those days his father, like other industrialists and businessmen, went to Dubai and set up the Gulf Steel Mill. The mill was inaugurated by the then ruler of Dubai.

In April 1980, this mill was sold for 33.37 million dirhams."

The latest disclosure about Imran Khan's offshore company also landed him in a political puzzle and provided the PML[N] hawks with an effective whip with which to beat its main opponent in the public and the Parliament.

However, no wrongdoing surfaced against the PTI leader but the very fact that he failed to declare it while bashing others for owning offshore companies exposed him to the allegation of being a hypocrite. Amusingly, the PPP went unblemished in that offshore saga – perhaps due to its universal policy of compromise [*muk-muka*].

Referring to Zahid Hussain's analysis and opinion in daily '**Dawn**' dated **18th May 2016**;

*"Nawaz Sharif is also feeling increasing heat from the military that is fast assuming the role of arbiter. The tension has been mounting since the army chief Gen Raheel Sharif made a rare public statement calling for **across-the-board accountability**. The [PMLN] government saw it as a warning.*

The two finally met last week but it did not bring an end to the rumours. In a highly confidential one-on-one meeting, the General urged the PM to urgently resolve the crisis....."

PM Nawaz Sharif was left with fewer options – no one was sure how he could break the siege. Next day; I A Rehman wrote in the '**DAWN**' dated **19th May 2016** that:

"Regardless of the damage done to the cause of Pakistan's democracy by the Panama Leaks, much greater harm has been done by the poor quality of the ongoing debate.One does not know who advised them against hauling up the entire opposition under the Protection of Pakistan Act."

PML[N]'s **GGB [Galum Galoch Brigade** – a group hurling frequent abuses] always declared that **'the prime minister was not bound to answer the opposition's questions'**. One of his loyalists went to the extent of **'defending his right to ignore parliament'** by declaring that he was too busy to attend its [*time-wasting*] sessions.

The frequent renounce in such exchanges between the ruling alliance and the opposition remained **'they are more corrupt than us'**. No serious politician anywhere solicited public support by presenting himself as the lesser evil. Little thought was given to the huge losses the state and the people were suffering because the entire administration had been paralysed for days and weeks. In the words of I A Rehman again:

"The political authority continues to be exploited by anti-people and anti-reason mandarins in the bureaucracy by pushing measures such as the Cyber Crime Bill and the Orange Line Train project.

*The [PMLN] rulers have no time to prevent human rights defenders from getting killed or stop the **jirgas** from punishing girls and women, or to address the plight of small farmers and the large workforce in the informal sector.*

The Christians in a Punjab town are told to abandon their faith if they wish to stay in their traditional homes and no one in authority has the time to go for the criminals."

Next day; PM Nawaz Sharif proposed a committee to finalise TsOR to investigate Panama leaks: "

I would recommend formation of a committee in the House which would finalise comprehensive TsOR. So that those involved in embezzlement of funds may come to the fore. The committee will have my complete cooperation. It can thus settle this matter once and for all."

Imran Khan himself presented documents of his London flat in the Parliament saying that he had brought all the details while adding:

"The prime minister should also present the details of his offshore companies. Nawaz Sharif made no mention of Maryam Nawaz, who was the sole owner of two offshore companies. From 1981 to 1993, Nawaz Sharif's monthly income was only Rs:22,600.

The prime minister must show the purchase agreement of Mayfair flats allegedly purchased in 2005. The Sharif family bought the first flat in London in 1993 and the fifth in 2004."

Imran Khan was showing the documentation of his flat purchased in 1983 to the media while grinding PM Nawaz Sharif.

The fact remained that the prime minister's daughter, Maryam Safdar, was unemployed at that time, which meant Nawaz Sharif bought the companies in his daughter's name. The prime minister in his tax return had declared that he gifted Rs:20.4 million to his daughter Maryam Safdar while she was dependent on him but the Panama Leaks documents showed that she was the owner of two companies.

When the prime minister was addressing the lower house of parliament, the opposition parties in the upper house of Parliament staged a walkout owing to the prime minister's absence from the house as earlier demanded by the opposition.

Till then it was clear that Panama Leaks were there to stay as a permanent feature of Pakistan's political discourse and mud-slinging. Much like earlier allegations raised in the infamous Air Marshal Asghar Khan Case, or the Memo-Gate, or Zardari's \$ 60 million parked in Swiss accounts, the Panama Leaks made regular appearance in Pakistan's media and daily live talk-shows. With each passing day, the Panama Leaks continued to attract tense political rhetoric and counter-accusations. While many wanted to see the Leaks' eventual conclusion, severe political divide started in Pakistan amidst hurling accusations at each other; a new political culture was emerging in the country.

The intelligentsia pondered that even away from hyper-technical legalities of international monetary transactions and family assets, how one could justify that a politician who paid only a few thousand rupees in domestic taxes, could afford the lifestyle of Sharifs? With how much labour or business Zardari amassed his wealth that was stashed in Swiss accounts or Surrey Palace or French villas?

Leaving politicians apart, how any Pakistani could honestly argue that **Arsalan Iftikhar, a proven cheating doctor by back-ground, rose from rags to riches, independent of his father CJP Chaudhry's illegal influence [and might be in connivance with and knowledge], of course?**

On 20th May 2016; all senators in the Pakistani Parliament's upper house unanimously approved a motion calling for the formation of a 12-member committee to draft Terms of Reference [TsOR] probing Panama Leaks, as Senate Chairman Raza Rabbani staged a walkout in protest.

Chairman Rabbani walked out of the Upper House after Law Minister Zahid Hamid moved a motion which had not been discussed with him prior to the session. A day earlier, Hamid had moved a motion in the National Assembly [NA] envisaging the formation of an eight-member committee instead of the previously agreed upon 12-members. The motion caused uproar in the House, with opposition lawmakers furious over the change. Eventually, the motion was reverted to reflect a 12-member committee.

Chairman Rabbani maintained that keeping the Al-Jihad Trust Case in view, if the NA takes up a motion regarding corruption before the Senate, it is necessary to consult with the Senate Chairman before moving it in the Upper House. He did not endorse the motion and staged a walkout while leaving Barrister Javed Abbasi to handle the House proceedings as presiding officer.

Barr Abbasi put forth the resolution, which was unanimously endorsed by the senators. The motion maintained that the committee would consider options for inquiring into issues raised by the Panama Papers including:

- Offshore companies
- Transfer of funds from Pakistan originating from corruption, commission or kickbacks
- Written off bank loans

The motion also held that the said committee would determine the priority level of each option. The formulation of TsOR and a timeline for submission was also decided. It was also determined that a report must be submitted to the Parliament within two weeks.

Meanwhile, after 3 hour-long joint opposition parties meeting, it was announced that *Muttahida Qaumi Movement* [MQM] would also be a part of opposition's six-member inquiry committee; the MQM was earlier excluded from the committee on flimsy grounds. MQM Senator Barrister M Ali Saif represented the MQM party in place of a member of another mini-party headed by Aftab Ahmed Sherpao of Khyber PK.

Scenario 206

ODD QUESTIONS FOR SHARIFs

SEVEN [7] QUESTIONS INITIALLY:

The opposition unanimously wanted the Prime Minister Nawaz Sharif to explain before the house:

FIRSTLY: *What interest he or his family have in the **Mayfair apartments**. When they were purchased, where the funds came from and whether income tax was filed?*

SECONDLY: *A clarification be made on [the Mayfair apartments issue] the statements given by Nawaz's wife, his two sons and Interior Minister Ch Nisar Ali Khan over the [past few] years.*

THIRDLY: *Since when Nawaz Sharif has been living in these apartments and whether he is aware that on March 18, 1999, the High Court of Justice, Queen's Bench Division, ordered the Sharif family to pay \$34 million as debt owed to **Al-Taufiq Company for Investment Funds Ltd**.*

- *Indication be made about the source of legitimate funds from which this debt [of \$32m] was paid.*
- *Whether it is a fact that £7 million were raised against the apartments from the Deutsche Bank in Switzerland.*

FOURTHLY: *Indication be made about the names of and the total number of **offshore companies** owned by or registered in the name of the Sharif family, and what was the net value of the assets of such companies, bank accounts and properties.*

FIFTHLY: *What properties are or have been held by the prime minister or his family, purchased either through front-men / shell companies or otherwise, between 1985-2016 and what was the **source of income tax-paid-funds** during this period.*

SIXTHLY: *If it is true that the prime minister's children hold or have held substantial shares in industrial units in Pakistan owned by the Sharif family including **Ittefaq Sugar Mills and Chaudhry Sugar Mills**, and whether they are bound to file tax returns and declare their worldwide income, including incomes from offshore companies and bank accounts.*

SEVENTHLY: *How much income tax, year-wise since 1985-2016, has been paid by the prime minister and members of his family and the assets owned by each of them?*

In a tit-for-tat, the PML[N] government asked some questions from opposition leaders. State Minister for Water and Power Abid Sher Ali asked PPP Senator Aitzaz Ahsan about an LPG tender he had allegedly secured for his wife during the PPP government, and alleged corruption worth billions of rupees done in the past.

PML[N]'s MNA Talal Chaudhry clarified there was no contradiction in the interviews Hassan Nawaz had given in 1999 and those given by his brother Hussain Nawaz in 2016. **"The London apartments had been purchased legally in 2006; before that, these apartments were rented,"** PML[N] leaders urged.

MNA Talal Ch also claimed the premier had no links with the Al-Taufiq case, adding that Nawaz Sharif did not own an offshore company and had disclosed his income and assets when required; he had paid all applicable taxes on them, records for which were available with the concerned departments ; FBR, Customs and Security Exchange.

The refusal letter from the CJP Jamali, in respect of proposed by the PM to form judicial commission, the SC meant that:

*"...the government's TsOR are so wide and open ended that, prima facie, it may take years together for the Commission to conclude its proceedings. **A list of all individuals, families, groups, companies etc, along with relevant particulars, against whom purported inquiry proceedings are to be held, must be provided, and the Commission be empowered through some proper legislation in the Parliament.**"*

In fact, the most derogatory term the PML[N] had forwarded was that:

"...the judicial commission will not confine its probe to the Panama Papers but also investigate offshore assets held by members of the opposition as well as former rulers like Zardari and Gen Musharraf AND from the date Pakistan was born."

In local dialect, the government wanted the [proposed] Commission to chase a **'truck ki batti'**, which the apex court was unwilling to do. The PML[N] government had deliberately issued TsOR that could expand the circumference of inquiry to infinity; making the task impossible to conclude, and thus shift all focus away from the Prime Minister and his family. The Supreme Court wanted not playing any part in that limitless dirty assignment; the court didn't like to become a witch-hunting machine.

Earlier, the same SC had declined to take *suo moto* action for Panama Leaks; thus saving itself from expected political mud-slinging. The CJP once again resisted the seductive impulse to become 'king-maker' in Pakistani political Diaspora. The step was seen as open departure from the tainted judicial philosophy of CJP Iftikhar M Chaudhary, when the court seemed eager to participate in the political dramas while picking partisan sides; just by using his *suo moto* jurisdiction.

{In Saad Rasool's words, daily the 'Nation' dated **15th May 2016** is referred: ***"...[during CJP Chaudhary's era] the suo-moto became the catch-all constitutional clause for resolution of obscure issues – from wine bottles in someone's luggage, to allegations against his own prodigal son."***}

On the other pitch, after two days of brainstorming, the opposition parties had finally evolved a consensus on 10th May 2016 that the TsOR to probe into the foreign wealth of PM Nawaz Sharif's family first. PPP leader Aitzaz Ahsan said while talking to the media in Islamabad that:

"The process of accountability must start to probe into the [Panama] Leaks, starting with the prime minister and his family. For this inquiry, a commission led by the Chief Justice of Pakistan may submit its report in three months."

However, after the second address of PM Nawaz Sharif to the nation, the PML[N] turned their guns towards Imran Khan's person. Mr Khan was blamed that his foreign income through cricket counties or matches had never been documented in Pakistan.

While opposition wanted to focus on Nawaz Sharif family and insisted on restricting the scope of inquiry to those named in Panama Papers, the government was for broadening the scope in order to call everybody into question – needed five years or more.

This coincided with a new development: Imran Khan who was spearheading the campaign against the government was also caught red-handed. The offshore company he has owned since 1983 was never made public, only to be uncovered by the media. Likewise, Jehangir Tareen's children owned offshore company though it didn't figure in Panama Leaks.

As the negotiations lingered on the questions of TsOR, they ended inconclusive on 19th July 2016 when the opposition said it would no more hold discussions on this issue. While negotiations stopped, PTI geared up agitation against the government; PTI's rally near Raiwind was the most significant among those staged by the party at different places. Lockdown of Islamabad through '**Million March**' was also announced there, panicking the government.

Using notes from earlier *dharna* experience, the government went mindful of its implications and this evolved a strategy to pre-empt through arrests and road blockade to discourage from other cities. Islamabad High Court's decision directing PTI to restrict its assembly in parade ground provided much-needed relief to the government.

On 16th May 2016; Imran Khan, while addressing to the media and in the Parliament, clarified that '**he used to pay 33% tax out of remittances all he got from the cricket counties in UK and that all the record is being placed before the floor.**'

Barristor Frogh Naseem, a Senator from the MQM, explained the facts in a live TV program on the same day that:

'Tax avoidance is not so serious sin as per prevailing laws and regulations in Pakistan – whereas the most serious crime is to hide or not to declare that from where the said money was acquired.

Tax avoidance can be penalized through levy of financial penalties; can be regularised through amnesty schemes – but the wrongful acquisition of wealth and assets would take you to gallows straightway through laws related with money-laundering and terrorism.'

On the same day [**16th May 2016**]; in his appearance and address in the parliament, PM Nawaz Sharif suggested to form a parliamentary committee for finalising terms of reference [TsOR] to probe into the revelations owing to his family and others' alleged offshore holdings.

Opposition leader in the National Assembly Syed Khurshid Shah rejected the prime minister's speech, saying ***'it has created more confusions rather than replying to the seven questions jointly prepared by the opposition parties'***. Soon after his address on the floor of the house, Shah led the boycott of the session and walked out along with other parliamentarians.

PM Nawaz said the committee would have my complete cooperation. ***"It can thus settle this matter once and for all."*** The prime minister also submitted tax details of his family in the house adding that: ***"Our family paid Rs:10 billion in taxes in the last 23 years. We sold out our factory for \$9 million."***

Senator Aitzaz Ahsan was seeking the opposition's response to the offer of the prime minister for a parliamentary committee to formulate the terms of reference [TsOR]. Meanwhile, PML[Q]'s Pervaiz Elahi also urged Nawaz Sharif to come towards the solution; the PM should have replied to **seven questions** on the Panama Leaks, which the opposition had presented to him several days back.

SEVEN [7] TURNED INTO SEVENTY [70]:

However, when the opposition felt that the PM Nawaz Sharif was not taking the Opposition's SEVEN questions seriously, they worked out a questionnaire containing 70 questions for PM Nawaz Sharif on the issue of Panama Leaks and sent him through media. The PM was asked:

1. *If it was not a fact that according to the testimony of two **Peshawar Hawala dealers** [Khaista Khan and Jamshed Khan], the Sharif family illegally used to send funds abroad regularly while converting the same into foreign exchange.*
2. *Isn't it true that Mr Khalid Siraj, your first cousin and business partner had disclosed in a statement the Sharif family's misdeeds and the transfer of funds abroad and the purchase of assets overseas?*
 - *Isn't it a fact that between 1988 and 1991, an amount of Rs:56.896 million was sent out of the country?*

3. *Wouldn't you admit that during 1988, \$75,80,000 were remitted from the **Bank of Oman, Sharjah** to the **Bank of Oman, Lahore** and against this money Foreign Exchange Bearer Certificates [FEBC] worth Rs:145.06 million were distributed among close relatives / members / partners of your family?*
4. *Isn't it true that during the period of 1988 and 1991, **money laundering of Rs:145.056 million** was done by you and your family, while you paid only Rs:897 as Income Tax. Therefore, it was obvious that the objectives of sending money through Hawala / Hundi Operation were:*
 - *To avoid inquiry / investigation of FEBC, money trail in and out of Pakistan and to whiten the black money of Sharifs family as the source of illegal money could not be investigated because the money used in purchase of FEBC was termed as **'white'**. Resultantly, the buyers of FEBCs could evade Income Tax & Wealth Taxes as FEBCs are not treated as taxable and the purchaser(s) of FEBCs succeed to earn high rates of interest.*
 - *Isn't it true that the FEBC was purposely introduced by your [Nawaz Sharif's] government in your first tenure as Prime Minister so **that laundered money should not be questioned** and the prime objective of introducing FEBC was to benefit your family businesses and your partners / associates / accomplices?*
5. *Isn't it true that due to your personal direction on the FEBCs Scheme, huge loss to the national exchequer had been caused and it provided a **"Legal Cover to the corrupt mafia"**, tax evaders / tax thieves and to those who could accumulate huge assets through their unfair means.*
6. *Isn't it a fact that according to your first cousin Khilaid Siraj, initially an amount of over Rs:140 Million was transferred to Bank of Oman, Sharjah from Pakistan through Hawala / Hundi and later the same amount was **credited to Shamrock Consulting Corporation** in its Lloyds Bank Stock Exchange London Branch?*
7. *Wouldn't you agree that the said amount was used in the **purchase of Park Lane Apartments** during 1993-96?*
8. *Isn't it correct that the above said money was sent from Pakistan to the Bank of Oman in the United Arab Emirates, and elsewhere and the same money was used for converting it into foreign exchange currency and then repatriated through remittances **in the names of 43 Sharif family members** (which include your brother, sister, mother, sister-in-law and children of various ages)?*

9. *Isn't it a fact Mr Prime Minister that the **World Bank [WB] and United Nations Office of Drug & Crime [UNODC]**, jointly initiated a report for Stolen Asset Recovery / implicating you vide Case Control No. 147 finding you liable under United Nations Convention Against Corruption [UNCAC] Articles 17 and 23, for which Pakistan is also Signatory.*
10. *Do the following **Offshore Companies** belong to Nawaz Sharif Family:*

*i. **Nescoll Limited** ii. **Nielsen Enterprises Limited**
iii. **Shamrock** iv. **Chadron Jersey Pvt Ltd v. Minerva Ind** vi. **Flagship Holdings***

11. *Isn't it correct that the above said Offshore Companies surfaced through Panama Leaks, of which you were directly a beneficial owner and that these Offshore Companies were established during your official tenure as Prime Minister in 1993?*
12. *Is it not correct that some of these offshore companies have been named in the Panama Leaks as being owned by your daughter, Maryam Nawaz?*
13. *Is it not a fact that in the years 2011 and 2012 you have shown that **daughter as your dependent** with no income of her own, and does that not make her properties as your own in **benami** form?*
14. *Is it also not correct that according to **WB and UNODC Report**, being a Prime Minister (from 1990-1993), you remained involved in embezzlement and money laundering personally and through members of your family, cronies, your political associates and other close aides?*
15. *Isn't it correct that the gist of **WB & UNODC Report** was that you along with your close aides directed following amounts;*

*i. **\$60 million in Highways contracts** to the above said companies owned by you or your associates.*

*ii. Secured **\$140 million in unsecured loans** from Pakistan's state bank on behalf of companies owned by you or your associates.*

*iii. \$60 million from **government rebates on sugar** exported by mills controlled by Mr. Sharif and his associates.*

*iv. **\$58 million from inflated prices paid for imported Wheat** from the U.S. and Canada to your companies or your associates of various entities.*

16. *Isn't it true that record indicates that Maryam Nawaz is the beneficial owner of two companies which were set-up in 1993-94 and during the establishment of these offshore companies the ages of the Maryam Nawaz, Hussain Nawaz and Hassan Nawaz were below the age of majority (less than 18 years of age)?*
17. *Isn't it true that according to investigation, the actual owner / beneficiary of the above said companies was you who injected huge sums of money through **Hawala / Hundi during your time** in Public Offices and later on this money was never declared in your tax or electoral returns and this plundered money was later used to purchase properties in New Zealand, Spain, Belgium, France, UK, USA, KSA and UAE etc?*
18. *Isn't it true that Maryam Nawaz is also shareholder of another company jointly owned by Husain Nawaz? Isn't it true that Hassan is sole owner of yet another offshore holding? Isn't it true that the companies have last been used for purchasing 6 properties in London during 2007-08.*
19. *Isn't it true that Nescoll Limited, Nielson Holdings Limited, Coomber Group Inc., and Hangan Property Holdings Limited are 4 companies owned by Maryam, Hussain and Hassan?*
20. *Isn't it true Details shared with **BVI administration** declare Maryam the sole beneficial owner and the "family business" has been described as source of funds whereas **Saroor Palace [Jeddah]** address has been mentioned?*
21. *Isn't it true that the source of income shown clearly contradicted the stance made by Sharif Family as it was laundered from Pakistan through illegal means?*
22. *Isn't it true that **6 properties were purchased in London** during 2007 and 2008 through these offshore companies?*
23. *Is it not correct that Nescoll, Nielsen and Coomber entered into a mortgage deal of seven million pounds with a Swiss bank, **Deutsche Bank [Suisse] SA**, for 4 properties?*
24. *Is it not true that **Hangan company** itself was purchased along with its stock in £5.5 million by Hassan Nawaz in 2007 from a Liberian citizen?*
25. *Isn't it true that the oldest company among the four is **Nescoll Limited** and it was registered on January 27, 1993, six-month before you stepped down as prime minister?*
26. *Isn't it also true that **Nielson Holdings Limited** was incorporated on April 14, 1994 and Both of them subscribed the services of **Mossack Fonseca** on July 26, 2006 and Minerva Services Limited, a British Virgin Island based corporate service provider, acted as proxy shareholder being represented through **Neel Sehrai and Mark Andrew**?*

27. *Isn't it true that **Mossack Fonseca** was their administrator when Nescoll, Nielson and Coomber obtained mortgage of seven millions pound from the Swiss bank through these companies?*
28. *Isn't it true that Maryam is the sole beneficial owner of Nescoll and Nielson, Coomber is jointly owned by Maryam and Hussain?*
29. *Isn't it true that in the meanwhile, **Bank of Scotland** sanctioned a loan of unknown amount to Hassan - owned Hangan for the purchase of property at **1 Hyde Park Place, London, W2**?*
30. *Isn't it true that as for as the secret ownership of Nescoll and Nielson is concerned, it remained unknown until June 22, 2012 when the companies' service provider had to answer the inquiry of the **Financial Investigation Authority of BVI** administration demanding the identity of the real beneficial owner and the sources of funding and the Reply sent in compliance, found Maryam as the beneficial owner of both companies and family business described as the source of funding?*
31. *Isn't it true that Hassan transferred company to another agent from Mossack Fonseca in 2008, the activities that followed couldn't be found in the leaked record, the remaining three companies also changed their agent in 2014 hence the post-transfer business remains unknown?*
32. *Isn't it correct that during the course of investigation, it has transpired that **luxury suites Nos 16, 16a, 17 and 17a at Avenfield House, Park Lane, London** are owned by the above said Off Shore companies namely, Nielsen Enterprises Limited and Nescoll Limited, and both these offshore companies are registered in British Virgin Island (BVI)?*
33. *Isn't it correct that as per report of WB and UNODC joint initiative for Stolen Asset Recovery you were declared as the Beneficial Owner [BO] of these off shores companies namely Nescoll, Nielson, **Shamrock and Chandron Jersey Pvt Ltd**?*
34. *Isn't it a fact that Since 1993, you, your wife, Hussain Nawaz, Maryam Nawaz, Hassan Nawaz have been residing at these suites?*
35. *Wouldn't you admit that the **London solicitors Dobb Lupton Broomhead**, manages these properties and pays the utility bills and council rates and this has been done on the instruction of **Mr Urs Specker of Ansbacher Trustees AG, Zurich Switzerland** – a nominee of both the aforesaid offshore companies?*
36. *Isn't it true that **Mr Urs Specker takes instructions / directions from Hans-Rudolph Wegmuller of Zurich**, a director of Banque Paribas es Suisse and Ansbacher (Schwiez) AG, who deals directly with you? Wouldn't you agree further that Mr Wegmuller manages Sharif's \$ 50 million overseas investments?*

37. Wouldn't you agree that the documentary evidence recovered at appendix 'i' to 'iv' established beyond doubt the link between the suites at Avenfield and Sharif Family?
38. Isn't it a fact that according to documents the **apartment no 17 Avenfield House 118 Park Lane, London** was bought on June 1, 1993 whereas the age of Hassan Nawaz was 17 years as per his official DoB record [Jan, 1976]?
39. Wouldn't you agree that the three remaining apartments [16 and 16a Avenfield house] were bought on July 31, 1995 by Nielsen, whereas apartment 17a Avenfield house park Lane was bought on July 23, 1996?
40. Isn't it a fact that the other apartment no 12a was bought in Jan 2004 by Hassan Nawaz?
41. Isn't it correct that when these apartments were bought in the names of your minor children they were college going and at the same time your **tax returns showed** as follows; 1992-93 [Rs:6,621 & Rs:2,680]; 1993-94 [Rs: 14, 898]; 1994-95 [NIL]; 1995-96 [Rs:477] & 1996-97 [NIL].
42. Isn't it true that after having established a solid Monetary Foreign Exchange Base abroad, you then took steps to convert your black money into white under the facility of Economic Reforms Act 1992 and to do so, you utilized the services of **Javed Kayani**, a nephew of your closest friend **Sheikh Saeed** and a Director of Rai Textile Mills, Arooj Textile Mills, and Chanar Sugar Mills?
43. Wouldn't you agree that in August 1992, **Javed Kayani opened 3 foreign currency accounts** in the name of Salman Zia, Mohammad Ramzan and Asghar Ali at Habib Bank AG Zurich, Lahore with deposits of less than \$300 each and the purpose of these accounts was to launder funds from overseas for use as collateral against loans to be extended to Sharif family companies?
44. Isn't it true that during the course of Investigation, it has been revealed that these individuals do not exist and their ID cards were fictitious and Foreign exchange and **travellers' cheques worth US \$37,94,762** were deposited in those accounts on the basis of which Dollar Bearer Certificates [DBC's] worth US \$ 49,20,000 million were issued?
45. Wouldn't you agree that Javed Kayani then opened **more fake accounts** in the name of Kashif Masood Qazi and Mrs Nuzhat Gohar Qazi at the Bank of America, Lahore and Sikandara Masood Qazi at Citibank, Lahore? Wouldn't you further agree that these individuals are genuine but they are UK nationals **who never visited Pakistan** during the time when their foreign currency accounts were opened at Lahore in Pakistan and they were known to Mr Ishaq Dar, who is the financial mastermind behind you?

46. Isn't it a fact that **DBC's of US \$1.5 million** were deposited in the accounts of Kashif Masood Qazi and Sikandra Masood Qazi and later \$5,00,000 in the account of Nuzhat Gohar Qazi was transferred to the account of Kashif Masood Qazi?
47. Isn't it true that Bank of America and Citibank were then pressurized into sanctioning substantial loans in respect of **Hudaibya Engineering (Pvt) Limited and Hudaibya Paper Mills Limited**, companies owned by the Sharif Family against the cash deposits in the Qazi accounts?
48. Wouldn't you concede that the inner relationship between Javed Kayani and the **fake accounts of Sulman Zia, M Ramzan and Asghar Ali at Habib Bank AG Zurich**, Lahore and of Kashif Masood Qazi and Nuzhat Gohar Qazi at Bank of America Lahore and of Sikandra Masood Qazi at Citibank, Lahore stands established through unchallengeable incriminating evidence and bank records?
49. Isn't it a fact that you are the beneficiary of transactions, made from the fake account of Suleman Zia at Habib Bank AG Zurich to the bank account named **Shamrock Consulting Corporation**, which is incorporated in the British Virgin Island, that also has an account at Lloyds Bank, Stock Exchange Branch, London?
50. Wouldn't you admit that the strict banking and corporate secrecy laws of Caribbean states such as the British Virgin Islands make them a favoured destination of illegal wealth? These transfers were as follows: 03-01-93 [\$ 1,05,000]; 06-01-93 [\$1,05,000]; 01-02-93 [\$ 95,000]; TOTAL: \$3,50,000.
51. Isn't it true that according to the testimony of the handwriting expert, Sulman Zia's signature on the transfer instructions was written by Javed Kayani and these amounts were all paid into Shamrock Consulting **Account Number 121-35914 at: Lloyds Bank Plc London?**
 - Isn't it also true that the money received by Shamrock Consulting was then transferred to an account in Zurich at Banque Paribas en Suisse in 2 tranches - \$2,00,000 on 3 February 1993 and \$1,50,000 on 26 February 1993?
52. Isn't it true that during the course of investigation it transpired that the Shamrock Consulting account at Lloyds Bank is orchestrated by Mr Urs Specker, President of Ansbacher Trustees AG in Switzerland and **a German Manager of Ansbacher (Schweiz) AG?**
 - Isn't it true that the address of Shamrock Consulting in the bank's file is c/o Ansbacher Switzerland Limited, Muhlebachsrasse, PO Box 41, CH-8032 Zurich.

53. Isn't it also true that Urs Specker is a signatory for several nominee companies of which the Sharif family are the beneficial owners?
54. Wouldn't you admit that the total asset value of these companies exceeds \$50 million and that Urs Specker takes his instructions from Mr Hans-Rudolf Wegmuller, who is also a Director of Ansbacher (Schweiz) and a Banque Paribas en Suisse?
55. Isn't it a fact that Total Payments worth \$20,81,038 were paid into the fake account of Salman Zia [Account # 202120-106561] with the following break down;

- i. \$7,00,000 in travellers cheques on 4th October 1994.
- ii. \$7,50,000 in travellers cheques on 8th October 1992 by the Saudi Holland Bank, Riyadh.
- iii. \$1,06,297 transferred from the Karachi Branch of France's Societe General bank on 30th December 1992.
- iv. \$1,49,081 from Union Bank of Switzerland on 5th January 1993.
- v. \$94,405 from Union Bank of Switzerland on 6th January 1993.
- vi. \$1,00,000 in travellers cheques on 28th April 1993.
- vii. \$1,00,000 in travellers cheques on 8th May 1993.
- viii. \$79,924 from Habib Bank AG Zurich in Switzerland on 21st June 1993.

56. Isn't it a fact that all US dollar travellers' cheques have to be cleared in New York and the transfer to Salman Zia's account of the above traveller cheques to the tune of \$1.65 million was confirmed by the US authorities at the request of the FIA and by bank records? Isn't it also a fact that the entire activity in this account was carried out by Javed Kayani in his own hand writing and Finances lodged in the Salman Zia's account were disbursed to Javed Kayani, members of his family and an offshore company called Sharmock Consultant Corporation? Isn't it also a fact that they were also used to raise Dollar Bearer Certificate [DBC] that formed collateral to a loan amounting to Rs:60 million provided by Hudabiya Engineering Limited, whose Director are members of your family. Isn't it also a fact that the out-going payment from the Sulman Zia account clearly established its link to Javed Kayani and Sheikh Saeed, namely:

- i. \$3,900 To Marium Begum Kayani's account number 202-120-101265 at the Habib Bank, AG Zurich, Lahore, on 28th September 1993.
- ii. \$8,114 to Javed Kayani's account number 202-120-

101265 on 28th September 1993.

iii. \$62,610 to Star Trading and Marine Incorporated in New York on 4th July 1993. This is a company owned by Sheikh Saeed.

iv. An amount of \$7,50,000 in the form of DBCs was transferred from the fake account of Salman Zia to account number 230133-91 in the name of Kashif Masood Qazi at the Lahore Branch of Bank of America.

v. A sum of \$750,000 was also transferred to the account of Kashif Masood Qazi from a fake account at Habib Bank AG Zurich in the name of Mohammad Ramzan.

vi. A further amount of \$5, 00,000 was transferred to the account of Kashif Masood Qazi from the account of Nuzhat Gohar Qazi at the same branch of Bank of America.

57. Wouldn't you agree with the fact that the address of Ishaq Dar at Lahore was used in the account opening forms of Bank of America and both Kashif Masood Qazi and Nuzhat Gohar Qazi residing in UK and neither was present in Pakistan at the time the accounts in their names were opened? Isn't it true that the Handwriting analysis shows that the accounts were opened and operated by Javed Kayani and in total \$20,00,000 was paid into the account of Kashif Masood Qazi and the money was used as collateral against a loan worth Rs:60 million obtained by Hudabiya Engineering Pvt Ltd from the Bank of America? Wouldn't you further agree that the directors of **Hudabiya Engineering** include:

- | | |
|------------------------------|------------------------------|
| i. Mian Hussain Nawaz Sharif | Son of Mian Nawaz Sharif |
| ii. Mrs. Mian Nawaz Sharif | Wife of of Mian Nawaz Sharif |
| iii. Mian Shahbaz Sharif | Brother of Mian Nawaz Sharif |
| iv. Mian Abbas Sharif | Brother of Mian Nawaz Sharif |
| v. Mian Mohammad Sharif | Father of Mian Nawaz Sharif |

58. Isn't it evident from these transactions that the ultimate beneficiary of money laundering from Switzerland via the fake account of Sulman Zia was the immediate family of Hussain Nawaz Sharif? Isn't it true that the link between the Sulman Zia account, Kashif Masood Qazi and the Sharif family's Hudabiya Engineering Company can be proved beyond any doubt?

59. A copy of the opening form for the Mohammad Ramzan's account number 202-120-106578 and a record of its activities is appended at "**ANNEXURE-G**". According to handwriting analysis, the form

was signed by Javed Kayani. Payments into the Mohammad Ramzan account include;

- (1) \$2,00,000 in travelers cheques issued by the National Bank of Abu Dhabi on 6th May, 1993.
- (2) \$62,477,50 from Swiss Bank Corporation on 20th September 1993.

60. Isn't it correct that Bank records show that the account had previously received \$13,00,000 in travellers cheques in October 1992 and against these details DBCs, worth \$15 million were issued in favour of Mohammad Ramzan account of which \$7,50,000 was transferred to the account of Kashif Masood Qazi at Bank of America is that of Finance Minister Ishaq Dar. Citibank, Karachi, later created a Rs:40,00,000 loan in favour of Hudabiya Paper Mills Limited against collateral held in the Sikandra Masood Qazi account and the link between Hudabiya Engineering owned by Sharif family and these account is beyond any doubt?
61. Handwriting evidence shows that the account 202-120-106585 in the name of Asghar Ali at Habib Bank AG Zurich, Lahore, was also opened by Javed Kayani. Identifiable payments into the Asghar Ali account include;
 - i. \$7,50,000 in travellers cheques from the National Bank of Abu Dhabi on 4th October 1992.
 - ii. \$5,00,000 in travellers cheques on 8th October 1992.
 - iii. \$2,00,000 in travellers cheques on 4th May 1993.
 - iv. \$62,477 transferred from Swiss Banking Corporation on 20th September 1993.
62. Thus, at least \$15,12,477 was remitted to the account, against which DBCs of \$15,70,000 were raised.
63. Is it correct that on 10th February 1993 a payment of \$2,42,630 was made to Miss Sara Sheikh in New York. Isn't it correct that She is the daughter of Sheikh Saeed. Isn't it correct that on 26th May 1993 amounts in the form of DBCs were transferred to the account of Sikandra Masood Qazi at Citibank to form part of collateral for the loan to Hudabiya Paper Mills to the tune of Rs:40 million?
64. Isn't it correct that according to official documents of Company House UK submitted by Hassan Nawaz Sharif's Flagship Investments Management Ltd, there were only £5,118 whereas its net loss was £1.514 Million and Contrary to this financial statement, Hassan Nawaz remitted \$3.836 Million in 2013-14?

- The break-up of these remittances was \$ 1.9147, \$ 1.922291 & \$ 2.170 during the years 2013, 2014 & 2015; whereas Hassan Nawaz's remittances to Nawaz Sharif were much more during the same years.
65. Isn't it true that as per financial declarations of Hassan Nawaz, his company's net liabilities are exceeding than that of its profits but in actual scenario heavy amount of £42.5 Million [Rs:6.375 Billion] were lent to purchase properties in London and this amount forms the part of laundered amount from Pakistan obtained and accumulated through undue influence and corrupt practices?
 66. Isn't it correct that during your tenures of public office, you and your family members also purchased property worth Billions of Rupees.
 67. Isn't it true that Ramzan Sugar Mill owned by your Family, had obtained \$30 Million from Faysal Bank in 1990 during your first tenure as PM by misusing your official power and this loan was obtained by asserting undue influence and intimidation over the top management of the said bank?
 68. Wouldn't you agree that the said loan was obtained on the **Chandron Jersey Pvt Ltd** and subsequently was fraudulently transferred and used for another mill namely **Chaudhry Sugar Mill** under your Directorship?
 69. Isn't it a fact that you as the Director of the above said Mills in sheer violation of Banking Regulations used your undue influence to **shift the liabilities** with regards to loan facility worth \$30 Million **to a worthless and non-capital paper company?**
 70. Won't you admit that this sheer violation of loan facility was taken against prevalent laws of the country and falls within the exclusively cognizable jurisdiction of NAB?

Prime Minister Nawaz Sharif was definitely in trouble while going through the details of 70 questions. Basically it was the crux of all the investigation reports which were available on FIA & NAB's files but due to corruption in all departments in Pakistan the same were left in sleeping and slumber.

Nawaz Sharif, who was not able to face the initial SEVEN questions of the opposition, was quite upset seeing details of his mis-deeds.

IK TAKES UP PANAMA LEAKS IN ECP:

On 29th May 2016; former president and PPP's co-chairman Asif Ali Zardari rejected the media assertion that he had reached some '**understanding**' with Prime Minister Nawaz Sharif on the issue of Panama Leaks. He denied holding any meetings with Maulana Fazlur Rehman in London which was widely discussed that Maulana was engaged in back-door diplomacy on behalf of PM Nawaz Sharif. Zardari issued statement:

"Pakistan People's Party has a clear stance on Panama Leaks and rumours about reaching an understanding with Nawaz Sharif are untrue, baseless and ill-intentioned."

The former president not only contradicted the reports regarding reaching an understanding with the prime minister, he also stated that **"his party has already decided to pursue the Panama Leaks issue to its logical conclusion"**.

On 2nd June 2016; National Accountability Bureau [NAB] Chairman Qamar Zaman Chaudhry made clear to the media that the corruption watchdog was waiting for the government procedure to be decided for the probe into Panama Leaks. Chaudhry told reporters that the accountability body would act after getting substantial evidence. See his dialogues:

"...the NAB will not tolerate corruption anywhere including the projects of the CPEC. Love your country and you will see the corruption graph going down. The NAB invited the wrath of ruling PPP in Sindh after inquiring into the cases against the political elite in the province.

NAB arrested Balochistan Finance Secretary Mushtaq Raisani and recovered Rs:730 million in rupee and foreign currency from his house."

In fact NAB Chairman kept silent rather went non-cooperative in dealings concerning Panama Leaks and the SC had to pass very derogatory remarks against him.

On 14th June 2016; the PML[N] government and the Opposition met again despite a series of failed meetings for finalising the TsOR to probe Panama Leaks. The Opposition Leader Khurshid Shah told the media that the PPP would take a final decision on the TsOR that day if negotiations with the government failed.

In fact, the PPP wanted to avoid street politics like of PTI way but the government didn't change its stance. The prime minister in his speech to the nation had presented himself for accountability but actually the government was buying time.

Khurshid Shah had communicated Zardari's message to Aitzaz Ahsan that the party should move on with the Panama Leaks with the consultation of opposition parties. He did not see an end to the deadlock between the government and the opposition on crafting of the TsOR.

*[The fact remained that the PM Nawaz Sharif, after his speech of **22nd May 2016**, had nominated six members for the parliamentary committee tasked with finalising Terms of Reference [TsOR] to probe offshore companies, loans write offs and kickbacks etc.*

In a letter addressed to National Assembly Speaker Sardar Ayaz Sadiq, Minister for Finance Senator Ishaq Dar said that in pursuance of the motions adopted by the National Assembly on 19th May and the Senate on 20th May on this subject, the prime minister had nominated six members from the treasury benches from both houses.

The names included Finance Minister Ishaq Dar, Ports and Shipping Minister Mir Hasil Khan Bizenjo, Minister for Housing Akram Khan Durrani [JUI-F], Minister for Defence Kh Asif, Railways Minister Kh Saad Rafique and Minister for IT Anusha Rehman. The opposition parties had not submitted their list of names yet.

Surprisingly, the government list didn't include the name of Law Minister Zahid Hamid who had been tipped to be a strong contender to be part of the committee.

The expected six names from the opposition parties were ANP's Ghulam Ahmad Bilour, PTI's Shah Mahmood Qureshi, PPP's Aitzaz Ahsan, PML[Q]'s Tariq Bashir Cheema, MQM's Barrister Muhammad Ali Saif and JI's Tariqullah.

Political observers believed that the toughest challenge for the panel was to finalise the TsOR within 15 days only which was not tenable by the ruling PML[N]. PTI insisted that they would wait for 15 days once the committee starts functioning.

The MQM, which first quit and then rejoined the 9-party opposition alliance, had approached the government seeking representation on its panel. Getting no good response from PML[N], the MQM finally landed in the opposition's panel. MQM's inclusion heightened the possibility of differences developing within the opposition.]

On 20th June 2016; Senator Aitzaz Ahsan told the media that Hussain Nawaz himself disclosed about their property worth billion of dollars and that the government was adamant to keep the same terms of reference [TsOR] which the Supreme Court had already nullified.

PTI's Shah Mehmood Qureshi said that the government was trying to give the impression that they had reached deadlock over one particular point in TsOR – but that was the main point: PM N Sharif and his family FIRST.

On 25th June 2016; the PTI filed a reference with the Election Commission of Pakistan [ECP] seeking disqualification of Prime Minister Nawaz Sharif *which appeared to be more focused on his daughter Maryam Safdar than the premier himself.*

Reference – filed by **petitioner Dr Yasmeen Rashid** – was to seek action under Sections 99, 82, 42-A, 12, of the Representation of the People Act, 1976 read with Articles 62 & 63 of the 1973 Constitution, and all other enabling provisions of the Act and the Constitution for disqualification of the respondent for being a member of parliament.

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 PTI wanted to get the prime minister disqualified for telling lies to the nation and concealing his offshore assets. They also made Maryam Safdar the focal point in the reference so that when the prime minister would be disqualified, the chances of entry of his daughter into parliament could be blocked - since she was working as the de facto prime minister in fact.

The entire reference was based on the same premise: Nawaz Sharif and Maryam Safdar had concealed their offshore assets. The focus was that the respondent [Nawaz Sharif] while submitting his nomination papers for the 2013 general elections wilfully concealed his assets and the assets and liabilities of his family members, particularly his daughter, Maryam Safdar, who had been declared as dependent of the respondent, particularly the documents related to the Federal Board of Revenue [FBR] [wealth tax returns / statements of the FBR for the year 2011 and 2012].

In compliance with Section 12 sub-section (2) clauses (a), (c), (d), and (f), of the Representation of the People Act, 1976 all contesting candidates are bound to declare their assets and liabilities as well as the assets and liabilities of their spouse and dependants. The reference also reads:

"And any concealment of assets or non-declaration of assets and/or liabilities, concerning/related to the candidate or his/her spouse or any of his/her dependent in any manner whatsoever wilful or otherwise is substantial violation of the law resulting in 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."

The representatives chosen by the people of Pakistan must fulfil the qualifications laid down under Section 99 of the Representation of the People Act, 1976 and under Article 62 (d), (e) and (f) of the Constitution that says **"a person shall not be qualified to be elected or chosen as a member of parliament unless, ... he is sagacious, righteous, non-profligate, honest and ameen..."**.

The PTI's reference further stated that:

"It appeared that many offshore companies are also owned by the respondent's family and his dependant daughter Maryam Safdar.who owned a number of offshore companies. The record, investigation and collection of documentary evidence are in process....."

Moreover, the concealment of assets and financial discrepancies discovered..... particularly the wealth statement for tax year 2011, showed land worth Rs:24,851,526 in the name of his daughter Maryam Safdar as his dependent.

According to revelations made in the Panama Papers, Maryam Safdar became the sole shareholder of Nescoll in 2006 and a letter to this effect was filed with **Mossack Fonseca**. She was also co-owner of another BVI company, Coomber Group, through which a loan of £3.5m was secured from Deutsche Bank in June 2007. (*The documentary evidence of the above mentioned offshore companies is available on the website of the International Consortium of Investigative Journalists [ICIJ] and should be considered at the time of evidence*).

In his nomination papers, the respondent mentioned the name of his daughter 'Maryam Safdar' as his dependent bearing CNIC 25201-5827424-

4, on which National Tax Number 1308504-2 was obtained on October 12, 2001, c/o Chaudhry Sugar Mills.

The reference then pointed out to the admission of Hussain Nawaz in a TV interview, claiming that Maryam Safdar was the sole owner of two BVI companies and also the co-owner of another BVI company (Coomber Group) since 2006. Therefore, in view of such admission by the respondent's son, the respondent was bound to declare these assets as his dependent daughter's assets in the column number four of his nomination papers but he did not do that deliberately.

Moreover, the reference pointed out that Maryam Safdar signed loan papers to secure loans from foreign banks. However, no liability was shown by the respondent though she was declared as dependent. "That by non-disclosure of the true and actual state of affairs regarding assets / loans in offshore companies by the dependant daughter Maryam Safdar, the respondent violated the mandatory pre-requisites of Sections 12-(2), 12-(c) & 12-(d) of the Representation of the People Act, 1976.

The reference also blamed Prime Minister Nawaz Sharif for concealing his assets. The reference points out that the late father of the respondent, Mian Muhammad Sharif, was the owner of Mayfair Apartments in London, UK, and Hudabiya Paper Mills. After his demise, shares of Hudabiya Paper Mills as well as the shares in London property were inherited by the respondent (the PM). The respondent only declared the shares of Hudabiya Paper Mills as assets in his nomination papers, but concealed the ownership of Mayfair Apartments.

The reference stated that the respondent showed liability of Rs: 110,000,000 in respect of Ramzan Sugar Mills as of June 30, 2011. The total net wealth declared was Rs:149,398,035 (in 2010 net wealth was shown at Rs:63,737,827). Total expenses were shown at Rs:19,878,706. No information was provided in the expenditure statement as to who was paying expenses of the Raiwind Palace that is owned by mother of the respondent. She has no resources to bear huge expenses of this residence.

"That the respondent in his nomination papers declared total net wealth as on June 30, 2012 at Rs:261,659,827 and as on June 30, 2011 at Rs: 166,049,542 showing accretion of Rs:95,610,542."

Moreover, the reference stated that the respondent and his son-in-law, Muhammad Safdar, in their statements of assets and liabilities as on June 30, 2011 did not declare gift of Rs:31,700,000 in the assets for the year which was the requirement of the law.

The reference also said that the respondent contrary to the provisions of Section 116(2) of the Income Tax Ordinance, 2001 did not file wealth statement with the return of total income. *"He did not comply with the law even when pointed out through a note on the acknowledgment slip. In fact, wealth statements for the tax year 2012 and 2011 were filed just before the filing of the nomination papers."*

The reference added that the returning officer did not follow the guidelines and late filing of more than one year was ignored as tax default for applicability of Article 62(1)(d) of the constitution.

The plea further stated that the respondent after returning to Pakistan from what he called "exile" filed wealth statements for tax year 2011 and 2012 on March 21 and 22, 2013, respectively.

"He did not file statements from 2007 to 2010 to justify increase in assets vis-à-vis wealth statement filed as on June 30, 2007. That there exist lots of questions and doubts why these statements were not filed on time and no action was taken in accordance with law against the respondent, particularly, when the same were filed just before a few days of filing the nomination papers in gross violation of the law. It is pertinent to mention here that such default was required to be noticed by the ECP."

Hence the reference asked for disqualification of Prime Minister Nawaz Sharif as member of the National Assembly for concealment of assets and mis-statement to the ECP.

On the PTI's above reference, the ECP on **29th July 2016** announced to hear the reference from 3rd August 2016.

PTI's move came a day after the Pakistan People's Party [PPP] hinted at leaving the dialogue process over the terms of reference [TsOR] of the Panama Papers probe and instead filed graft cases against the Sharif family for keeping offshore holdings as disclosed in the Panama Leaks.

Meanwhile, Dr Tahir-ul-Qadri filed a separate reference with the ECP seeking disqualification of Prime Minister Nawaz Sharif for allegedly concealing his assets – under the same major head of Panama Leaks. According to points mentioned in his reference, prime minister himself, and his family members in parliament had falsely stated their assets to the ECP in their mandatory filings.

Scenario 207

IMRAN KHAN KNOCKS AT SC

On 8th July 2016; PTI Chairman Imran Khan announced to launch an anti-government movement after **20th July**; he didn't retreat from his stance of investigation into Panama Leaks. He announced to continue until the accountability of the prime minister was sure – he offered himself and his party members for accountability first. He further urged that:

"Corruption of the prime minister has been proved in Panama Leaks, and added that if the prime minister is not held accountable then every thief and dacoit in the country would go Scot free.

AND that corruption, money laundering and tax evasion caused maximum losses to Pakistan while the prime minister thinks there is democracy in the country. This is not democracy but monarchy."

On 11th July 2016; after Prime Minister Nawaz Sharif's arrival in Pakistan from London, opposition parties once again started consultation process on the issues of Panama Leaks and appointments of members of the ECP.

A meeting of the joint opposition was proposed within next few days to be held at Lahore to discuss strategy regarding protest movement against the PML[N] government.

*[PM Nawaz had returned home **on 9th July 2016** from London after undergoing successful open heart surgery in the British capital.*

*Sharif, whose operation was carried out in the last week of May, **remained in the UK for more than six weeks.** It was the PM's second major cardiac medical procedure in five years.*

Nawaz Sharif had left the country shortly after the Panama Papers linked his family to a series of offshore companies.]

ZARDARI / PPP BETRAYED AGAIN
SHARIFs – ZARDARI PLAN:

On 22nd July 2016; in an un-expected move, National Accountability Bureau [NAB Punjab refused to take action against Prime Minister Nawaz Sharif's family, stating that evidence provided by Dr Qadri's Pakistan Awami Tehreek [PAT] was not sufficient enough; not enough to hold any trial.

PAT leader Ishtiaq Chaudhry had approached the anti-corruption bureau on the issue of Panama Leaks. It was stated in the complaint that Prime Minister Nawaz Sharif's assets abroad had been revealed in Panama Papers and he concealed these details in his nomination papers for 2013 general elections which was a clear violation of article 62 and 63 of the constitution.

Nawaz Sharif was seen under pressure since documents released in the Panama Papers data leak – he had to undergo a major heart surgery at London two months earlier.

In nut-shell, the matter could not be resolved mainly amongst PML[N] and the PTI as both the parties refused to accept all TsOR to probing into the matter. The government wanted more favourable TsOR. The opposition, on the other hand, wanted the process limited to the Sharif's and not having fingers pointed at them.

For some time but suddenly, during the month of Ramdhan and the PM's cardiac surgery the issue lost coverage, not only for the ruling party but the opposition also put the issue on hold with little statements.

On 7th August 2016; the issue was back into the limelight with PPP and PTI took momentum by geared up and flexing their muscles tightening up the noose of the ruling government. In the upcoming rally of that day, negating the fact that an issue was already under investigation by the ECP, the party floated a serious call for the people. PML[N] stalwarts were correct to assess that:

"PTI, PPP went to the ECP and Supreme Court, despite approaching all these institutions now these parties are of the view that 10 million PTI followers and 20 million PPP followers will decide the matter on streets.

Political parties are in a state of denial - the blame game continues.

The anti-government parties are using the opportunity of PM's family's name being appeared in the Panama Papers to the fullest with an aim to remove the PM from his seat."

PML[N] agitated the world media that the march was not the solution to the problem. The economy, tourism and development of the country would suffer negatively. PM Nawaz Sharif asked the joint opposition to come to the parliament and discuss TsOR issue but of no avail.

The PML[N] also held that '*...the protests don't just affect the government, but the public at large. The everyday traffic jams and security gets frustrating. Considering this, the media plays an important role by covering these protests aligning with the public interest.*'

The ruling party kept the opinion that the previous protests, rallies, sit-ins had made people realise that another '**Dharna**' was not the solution anymore – it would be just another '**musical concert**' for the people.

Thinking on alternate lines, another perception prevailed that how '**Tabdeeli**' [change] with another sit-in could be expected from PTI as the party had lost all seats in the Azad Jammu and Kashmir [AJK] elections. The opposition wanted Nawaz Sharif to be held accountable on their terms.

On 12th August 2016; while the threat of agitation was looming over the Panama Leaks from the PTI and other smaller parties, Prime Minister Nawaz Sharif successfully won the support of former president Asif Zardari of the PPP.

PTI had already announced to launch a countrywide awareness campaign over the allegations made in the Panama Leaks against the Sharifs. Smaller parties had announced to support the street agitation planned by PTI Chief Imran Khan; PPP Chairman Bilawal Zardari also welcomed the PTI's drive which had actually pushed PM Nawaz Sharif to strike a deal with Zardari.

The fact remained that Finance Minister Ishaq Dar had held a long meeting with Asif Zardari and all the outstanding matters were 'successfully' sorted out. Zardari had decided to resolve all the issues with the PML[N] leadership **after he concluded that the army leadership was reluctant to deliver goods to him.**

[Despite supporting army on several issues, the PPP's Asif Zardari realised that the army's top leadership was reluctant to be lenient

towards him on cases against him and his close comrades. Hence, he decided to strike a deal with the federal government.

*The meeting, which was held through intermediaries, was very successful and Asif Zardari assured that his party would not partner with the PTI or any other party against the government. **Rather, the PPP would raise its own voice in the parliament.***

The meeting started with intermediaries meeting Zardari. This meeting lasted for three hours. Later, the Minister Ishaq Dar joined the meeting.

Dar's interaction with Zardari also lasted for another three hours with several intervals. During the long meeting, Ishaq Dar consulted with Sharifs on a number of issues.

Ishaq Dar assured Asif Zardari that the government would be lenient in cases like Dr Asim Hussain's and Ayan Ali's. In return, Zardari assured the Finance Minister Dar of PPP's cooperation.]

On 17th August 2016; moving forward on the above **Sharif - Zardari Plan**, as the federal government and the PPP came closer to each other with Finance Minister Ishaq Dar saying ***he had reached an agreement with Leader of Opposition Syed Khurshid Shah*** to introduce a new law to investigate the Panama Leaks issue, PTI Chairman Imran Khan levelled new allegations against the PM on the same day, and announced his attention to approach the Supreme Court against the premier.

A meeting was held between Khurshid Shah and Ishaq Dar that day to discuss the issue of investigation pertaining to the Panama Papers controversy. Shah said that during the meeting, the two discussed the terms of reference (TsOR) for the judicial commission which would hold an inquiry into the disclosures of the Panama Leaks.

The government had earlier insisted that it would introduce amendments in the Commission of Inquiry Act of 1956 instead of bringing a new law. Ishaq Dar came up with logic that for the last sixty years, a single law has been in operation which was deemed ineffective by the Supreme Court.

Ishaq Dar further said that in order to investigate corruption, there was a need to strengthen the law AND the government would try to call a meeting in connection with the TsOR at the earliest.

PPP's Khurshid Shah added that there was agreement between the government and the opposition regarding the new law but a disagreement on the process of how to conduct the investigation; the schedule for the next meeting on TsOR was to be announced after consulting Aitzaz Ahsan.

PTI TO APPROACH SUPREME COURT: PTI Chairman Imran Khan announced on the same day that his party would approach the Supreme Court over the issue of Panama Leaks.

Talking to newsmen in Islamabad, Khan reiterated that PM Nawaz Sharif was a beneficiary of Shamrock Corporation along with his children. He once more explained that **Shamrock Corporation was made and as much as \$300,000 was transferred to the corporation's account from the World Bank's aid for Pakistan.**

Khan also announced to hold a nationwide anti-corruption campaign a month later over Panama Papers revelations if the government failed to come clean about the controversy. He told the media at Bani Gala that:

"We will organise Pakistan March in September and will move the Supreme Court of Pakistan against the government over the Panama Papers.

[While waving documentary 'proofs' of PM Nawaz's alleged money laundering cases] it was decided in the PTI's party meeting to hold rallies in the coming weeks in Gujrat and Jehlum.

*We will start the rally from Gujranwala and if the government fails to give answers we will start marching towards Lahore **on 3rd September 2016** – this is his party's future strategy."*

Meanwhile, the opposition parties summoned a meeting for next day to finalise a decisive strategy regarding the deadlock over TsOR with the government on the Panama Leaks probe. Members of the joint opposition convened a meeting in the office of Leader of Opposition in Senate Aitzaz Ahsan of the PPP.

There was a giant furore amongst the general populace over the news of PML[N] & PPP's alliance to protect corrupt mafia from the two parties. Asif Zardari's betrayal was vastly discussed on all forums and especially the electronic media anchors straightaway levelled Zardari as the first rate traitor in their live TV programs.

PPP lost its vote bank sharply over Zardari's latest betrayal to the general populace. The mark was so sharp that **on 28th August 2016** PPP's Central Information Secretary Qamar Zaman Kaira had to come out with eye-wash explanation thus announcing that:

*"The PML[N] government has been making all-out efforts to **'bury the Panama Leaks'** issue, but such attempts would not succeed.*

PML[N] feared accountability in line with the revelations made in the Panama Leaks as there would be no change of survival of PM Nawaz Sharif and his family members.

PPP stands with opposition parties on corruption of the ruling elite and would definitely take to streets for lodging protests and holding anti-government demonstrations.

It would be the biggest misfortune if the Panama Leaks issue was put under the carpet without any investigation."

BUT the fact remains that no one believed the eye-wash roar of PPP's Qamar Zaman Kaira – Asif Zardari had done the irreparable loss to his party due to his own corrupt nature commonly known as '**POLITICS OF COMPROMISE**' (*Mufahimat*).

On 28th August 2016; the same day, Imran Khan announced to file a petition in the Supreme Court of Pakistan against Prime Minister [PM] Nawaz Sharif regarding 'stashed' wealth of his children revealed in the Panama Leaks. Khan also told the media that PTI would flex its muscles at a massive rally on 30th September 2016 in Raiwind Lahore. He invited all the political parties for consultation over Panama leaks issue.

The PTI was taking the next step with its accountability movement and had already filed a reference with the National Assembly speaker and in the Election Commission of Pakistan [ECP] urging that a country couldn't be progressive whose leader was corrupt. Adding that:

"Once Pakistan's accountability institutions begin accountability with the prime minister, the country will start moving ahead."

PTI Chief strongly condemned anti-Pakistan speeches of Muttahida Qaumi Movement [MQM] Chief [dated 22nd August 2016 discussed separately in

THE LIVING HISTORY OF PAKISTAN VOL-IV] and said that his statements were more venomous than Indian PM Nerender Modi.

SHARIFs PUSHED INTO CAGE:

On 3rd September 2016; Dr Tahirul Qadri jumped into the scene by leading '***Qisas and Solidarity March***' held under the banner of Pakistan Awami Tehreek [PAT] in Rawalpindi. Mainly emphasizing on '***14 Killings***' of 17th June 2014' in Model Town Lahore, Dr Qadri said that:

"Justice would not be provided in the kingdom of Sharifs, rather one would have to snatch it. The [PMLN] rulers to have a look at the raging sea of people in Rawalpindi; if I ask my workers to head to Raiwind on such and such date; imagine what would happen.

I've two options - Islamabad and Raiwind; it is the workers who have to decide on which direction to start."

Dr Qadri said that the Army Chief had promised to provide justice in the Model Town case; when he would fulfil his promise? He asked both Sharifs to mark his words that PAT would not budge an inch from its stated goal of getting justice. In Dr's address it was not just about the killings of Model Town but the solidarity of Pakistan was being harmed as well.

[It was not just Kulbushan Yadav [an Indian RAW agent under arrest with Pak-Army] but **there were 300 more Indians who were working in factories of the Sharif family. These 300 Indians were later given Pakistani citizenship – on what grounds – even M/O Interior didn't know.**]

Coming back to the original scene: Once voted back into power, experts thought Nawaz Sharif with his decades of experience, would emerge as a different politician: focused, mature and prepared for institutional reforms the country so badly needed – but there was an utter disappointment. More lust for money was seen instead of true propagation of the democratic values.

Even after more than three years of PML[N]'s rule till then, the federal cabinet proved itself as immature and incompetent. One Kh Asif was made both the Minister of Power and the Minister of Defence – but he could not formulate a single policy in either of his domains. What was the role of

Shahbaz Sharif, [*being chief minister of a province*] in the Federal power projects? Who was there to run the Foreign Ministry affairs of Pakistan - Sartaj Aziz, Tariq Fatimi or Mian Nawaz Sharif himself?

Who held the Law ministry - a controversial '**Yota**' of Gen Musharraf named **Zahid Hamid** who had pushed the General to impose sub-martial law on 3rd November 2007? The confusion, mistrust and suspicion prevailed at the top level. The power could not transcend beyond the close friends, old corrupt team of former bureaucrats like Kh Zaheer, Jenanzeb Burky, Pervaiz Rathore and some family members.

The Prime Minister remained un-accessible to his own party members and MsNA – even though he was able to attend the Parliament only four times in three years. Those members, who had spent millions to win a seat in the National Assembly, could not even approach members of the kitchen Cabinet. PML[N]'s MNA Asadur Rehman's mutiny is referred here.

A script from daily '**Telegraph**' of **16th April 2016** would reflect the true serious character of Pakistan's 3rd time Prime Minister Nawaz Sharif which has been narrated in Chapter 201 of this book – but still worth repeating:

"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".

"I would like to be your friend," he told her. But Barker cut him off: "No. Absolutely not. Not going to happen."

"I know, I'm not as tall as you'd like," she says Sharif replied. "I'm fat, and I'm old. But I would still like to be your friend." Barker made her excuses and left.

*The entire saga is one of many amusing yet unnerving anecdotes in Barker's memoir **The Taliban Shuffle**, later optioned by Hollywood and turned into the film **Whiskey Tango Foxtrot**."*

However, the fact remains that the continuation of democracy never meant that the people would keep on electing their governments every five years without ever feeling empowered themselves. An unstable system, lopsided with too much power confined in few hands with no fear of accountability would lead to disasters – and not the good governance which should be the hallmark of democracy.

Consider an open contravention of the Constitution – **Local Body Polls**. After eight years the elections took place only when the judges intervened and every argument to delay them further was rejected by the apex court. And then months passed but the cities had not seen their mayors in chairs. They were never sworn in, their right to rule was negated, an act of usurpation of power which was much worse than the embezzled dollar amount mentioned in the Panama Leaks or else where.

On 4th September 2016; however, Federal Board of Revenue [FBR] issued notices to hundreds of people, including Hassan Nawaz, Hussain Nawaz and Maryam Safdar, on the growing pressure from opposition parties on the issue of Panama Leaks.

FBR notices were issued to over 400 persons who fell within the ambit of the Panama Leaks and they were directed to give replies within 15 days. They were also asked about ownership of the offshore companies and the source of money used in purchasing these companies. FBR authorities were under pressure since several months about this course of action.

The 400 entities were asked if they had shown income earned by them every year from these off-shore companies in their income tax returns or otherwise. According to the law, the FBR could ascertain those individuals' assets who made the offshore companies in the last 5 years but those persons who had mentioned off-shore companies in their tax returns were not to be probed.

Finance Minister Ishaq Dar told the media-men that significant amount of work had been done with reference to the Panama Leaks. The State Bank of Pakistan [SBP] and Security Exchange Commission of Pakistan [SCEP] were also doing their bit in this regard.

Justice Farrukh Irfan of Lahore High Court and former judge Malik Qayyum were also included the list as recipients of the notices.

No further action, however, was seen in FBR over the said notices.

Earlier, the **TsOR committee comprising government and opposition members had gone ineffective** due to lack of agreement between government and opposition on the specifics. The government had submitted a new bill to Parliament to give the full authority to Panama and other commissions to be formed in future.

On 18th September 2016; PTI Chief Imran Khan announced that the party's Raiwind march would take place on 30th September 2016. **'Raiwind is not anyone's father's property,'** Imran said while addressing a party convention in the capital.

Opposition leader in NA Syed Khursheed Shah made it clear that the PPP would never support the idea of staging a demonstration outside the residence of any opponent. The PTI, in a last-ditch attempt to get opposition members on board, came out determined that the protest would take place outside the prime minister's **Jati Umrah residence in Lahore**. Imran Khan said:

"I ask people from all walks of life to reach Raiwind on 30th September [2016], workers should start leaving for Raiwind from 24th September to join the protest.

It is his right to raise voice against corruption. The protest in Raiwind will be the biggest in history of Pakistan. There will be violent clash if anyone tried to create hurdles in the protest; both Sharifs will be responsible in case of any mishap."

Earlier this year, the PPP and PTI appeared to be on the same page regarding the Panama leaks and had expressed their intention to take to the streets several times – but then Zardari betrayed.

Imran Khan's rhetoric: Pakistan's political parties were corrupt and run by the capitalists and feudal. But it was alleged that Imran Khan himself had

indulged in the same dirty politics by having the same capitalists, industrialists and feudal at the top of the rank in his PTI.

In the backdrop of his past, the critics of PTI maintained that Imran Khan should have formed a model in KP [which he actually did]; compare the statistics] and work for concrete legislation to bring electoral reforms in the National Assembly. Imran Khan once stood for rigging in 2013 elections but could only prove partially. Here comes a list of his alleged blunders:

Firstly; *Imran Khan, while willing to join anyone who could help him in toppling the Nawaz Sharif government, could not have better allies than Sheikh Rashid and Dr Qadri. The later two leaders had no vote bank and no stakes in the electoral process; though known for their personal enmity with Sharifs.*

*The August 2014's sit-in had put the ruling PML[N] under immense pressure thus Nawaz Sharif could have forced to **bow down for any kind of electoral reforms** but Khan stood for PM's resignation only. He lost that Golden opportunity and the sit-in lasted for 126 days without any political achievement; PML[N] grew more powerful.*

Secondly; *Imran Khan got another hard blow when KPK's Ehtisaab Commission was ripped off after a well reputed Hamid Khan had resigned as its Director General; no serious effort was done to know the reasons and thus no remedial measures taken.*

Thirdly; *Imran Khan's decision to boycott or walkout the parliament on 16th May 2016 was yet another immature and emotional move. He missed an opportunity of a blistering speech on the face of Nawaz Sharif on the Panama Leaks issue; it is largely believed that one speech in parliament was far more damaging than a thousand speeches outside.*

Fourthly; *In the wake of Panama Leaks, the demand for **across the board accountability** gained momentum. Imran Khan without any doubt deserved the credit of keeping this issue alive. But once again he came up with decision of yet another March and sit-in in Islamabad on 30th October 2016. This time he didn't have the support of his past allies - had the agitation or **dharna** failed, this could well be PTI's last agitation.*

On 25th September 2016; PTI Chairman indicated that his party might reconsider the timing of the Raiwind march, if tensions between Pakistan and India increased. Khan was scheduled to lead a protest on 30th

September 2016 in the residential estate of the ruling Sharif family – better known as **Jaati Omra** or **Raiwind** in Lahore.

"We will stand by our armed forces and the nation, if tensions with India escalate," Imran said during an interaction with senior journalists at a hotel in Karachi. Imran said India was using Uri attack to divert international attention away from its human rights abuses in the disputed Kashmir state. He was particularly critical of the Indian media which was stirring up war hysteria in the region with its irresponsible reporting and skewed analyses.

The PTI's march to Raiwind - the residences of the Sharif family, was scheduled to pressurise the PML[N] government to launch an inquiry into the Panama Leaks scandal. It was going to be a historic march; the PTI leadership expected – though ifs & buts were there. Khan held the SC and the ECP would be taking up two cases next week and the Raiwind march would send a message to the two institutions wanting accountability of the Sharif family by the people.

On the other side, in its meeting of 21st September 2016 of the Public Accounts Committee, heads of key state institutions, like FBR, SECP, SBP, NAB and FIA, reportedly expressed their helplessness to investigate the Panama Leaks.

PML[N] had also raised a force of its workers, called **Janesaraan-e-Nawaz Sharif**, to deter PTI supporters from marching to Raiwind. Footages of baton-wielding members of the force were aired on some private TV channels; dozens of containers were placed on the route of the rally - from Shahdara to Chairing Cross at Mall Road after passing from Bhatti Gate, Nasir Bagh and GPO Chowk. PTI Chief Imran Khan was to lead the rally also known as Ehtesab march.

The Punjab government had also placed containers on all side roads leading to the Mall Road around Mohni Road and Data Darbar.

Meanwhile, Imran Khan changed its slogan suddenly reiterating that:

"I'm not asking for winding up the government. I'm just calling for the accountability of [Prime Minister] Nawaz Sharif. He is the biggest thief. If we don't hold him accountable, then we cannot hold anyone."

On 27th September 2016; the Supreme Court admitted petitions filed by the PTI, *Jamat-e-Islami* [JI] and Watan Party to investigate Panama Leaks.

Chief Justice A Z Jamali heard the case in person in his chamber at SC in which he said that the decision of declaring the pleas admissible would be taken in open court. The CJP also ended all the objections of apex court's Registrar and directed the authorities to proceed with the case. Also directed the court office to fix the case for hearing in open court to be heard by a three-member bench.

The Registrar office of the SC had earlier returned the petitions for not being maintainable. It ruled that the petitioners had not approached the proper forum with the further objection that the petitions prima facie appeared to be '**frivolous**' within the contemplation of Order XV11, Rule 5 of the Supreme Court Rules 1980.

The Raiwind *dharna* simply fizzled away with Imran Khan's one call – because the SC had gracefully accepted his [& JI's] petitions for regular hearing.

PTI's 2ND DHARNA IN ISLAMABAD:

Imran Khan [once more] gave a call for '*locking down of the capital*' on 2nd November 2016. He believed the step would force the PML[N] government to accede to his demands of accountability over the Panama Papers affairs. The rumour mill was rife with speculation, connecting the march with everything from an ECP hearing to change of the army chief; all appeared as complete solution for Pakistan's problems.

On 22nd October 2016; the prime minister did not agree to the suggestion of his legal team that the government should **challenge the maintainability of the Panama case petitions**. Instead he preferred to welcome the apex court's decision to take up the matter **and presented himself for accountability**; PTI was left with no logic for protest.

Simultaneously, tensions were running high in the PML[N] camp in the wake of PTI's protest plan and CM Shahbaz Sharif had to join the party hawks who had been targeting Imran Khan for not doing away with the '**politics of agitation**'.

PML[N]'s Pervaiz Rashid, Khwaja Asif, Danayal Aziz, Talal Chaudhry, Muhammad Zubair, Rana Sanaullah and Abid Sher Ali never spared the PTI leadership for its utterances against their top leader Nawaz Sharif. Lauding

his elder brother's gesture to present himself before the SC in Panama Leaks case, Shahbaz said:

"The prime minister has said he will appear in the [Panama] case and fight it out. Perhaps this is the only example in the history of Pakistan that a premier completely surrendered himself to the courts for accountability; however, there is some 'hidden agenda' in PTI's protest move."

In the face of allegations that the establishment was behind the PTI's Islamabad protest, Shahbaz was worried about Imran Khan's [initial] refusal to review his protest plan despite the fact that the SC had taken up the Panama case. CM Shahbaz Sharif further held that:

"PTI neither accepts the parliament, judicial commission nor the apex court nor has some scheme behind its Islamabad lockdown; it is an 'anti-CPEC' move. Earlier the PTI created hurdles in formation of TsOR and a judicial commission to probe the Panama case. PTI should accept the SC as there is no highest forum in the country; if not then every issue would be settled on roads."

On 25th October 2016; during a seminar on **"Emerging Markets"** held in Islamabad, the Managing Director of IMF, Christine Lagarde, made some interesting remarks regarding Pakistan's economy.

- *Painting an optimistic picture - that Pakistan's economy was no longer in a state of crisis.*
- *Economic growth had increased while fiscal deficit and inflation had shown a gradual decline.*
- *Pakistan had achieved macro-economic stability under the PML[N] government.*

However, the optimism was soon countered by her concerns regarding the rampant corruption and lack of transparency within the economy. Pakistan ranked 117 out of 168 countries in regard to perceived corruption. The MD IMF herself twisted her stance while stating that:

'...such inadequacies within the economy deter foreign investment. Pakistan, being an emerging market, needs to take notions of transparency and accountability very seriously.'

Falling investment and exports were to damage the country's economy; although Pakistan's economy appeared to have improved on paper, there

were couple of crucial factors which hampered economic growth; namely, corruption, transparency, and accountability. Time and again the issue of corruption came to haunt PML[N] and it was not just a national issue, but an international humiliation if the IMF chief was highlighting it.

Panama Leaks, political appointments, issues of red tape, were all genuine criticisms against the PML[N] government, and the pointing fingers were not from an opposition party but an IMF's economic expert.

Till that day the government machinery had already swung into action: Rawalpindi's police had asked for 10,000 teargas canisters, nearly 7,000 rubber bullets and around 300 shipping containers. Islamabad police had earmarked the areas for placing blockades. BUT a lot of confusion; police had not yet received formal orders regarding what to do with PTI protesters if they tried to breach; using side roads as happened in August 2014's sit-in.

Such uncertainty was also seen when the supporters of Mumtaz Qadri were allowed to flock the capital's streets, wreak havoc with public property including metro bus stations, and remained camped outside Parliament House for nearly a week.

PTI's original plans were to paralyse the twin cities by blocking the Islamabad Expressway at either Faizabad or Zero Point; a tried and tested tact, since it could disrupt traffic on the three main arteries; the Expressway, Murree Road and Club Road — which could lead directly towards Constitution Avenue. The interchange was already bordered on by the Parade Ground.

The Federal Directorate of Education and the Private Schools Association had made no decision on whether to keep schools open during the protest; decision was to be taken later. However, the Federal Board of Education had examinations re-scheduled to begin from 1st November 2016 to some extent. Most embassies had not issued any travel advisories to their staff, nor had their movements been restricted; however, residents of en-route areas were seen little scared.

On 27th October 2016; the PML[N] government and the security agencies started to launch arrangements for coping with PTI's protest in the federal capital. In an attempt, the Islamabad police, through a notification, directed **wedding halls and restaurants not to provide services to workers of PTI** due to the party's lock-down plan; the restaurants were forcefully closed.

The federal government banned all public gatherings in Islamabad for two months, setting the stage for confrontation ahead of the major protest aimed at paralysing the capital and unseating Prime Minister Nawaz Sharif. Containers arrived in Islamabad to be used to block various localities of the city and its surroundings.

The elite force commandos were deployed at several roads of the federal capital and various state buildings. Commandos were directed to set up surprise check-points every now and then.

The above feast was made ready because PTI Chairman Imran Khan had called on his party workers to lay siege to Islamabad on 2nd November 2016 until ***'PM Nawaz Sharif resigns or presents himself for accountability in the backdrop of the Panama Papers Leaks'***.

The more troublesome thing was that, **on 28th October 2016**, a number of religious organisations had come on together under the banner of ***Difa'-i-Pakistan Council*** to stage their own show of strength, which could prolong disorder; the **Lal Masjid** also announced its support for the PTI's protest. Even Dr Qadri had indicated to join them. The PTI's Secretary Naeemul Haq, however, made clear that:

"Such a large number of people are descending on the capital that all major arteries of Islamabad will be clogged. Things will be especially difficult for government employees, but we will not interfere with emergency medical services, the defence concerns and the Supreme Court of Pakistan.

We will create a completely peaceful environment where people can participate in the protest along with their families. Violence will not take place, unless the authorities attack the crowd with batons or teargas. Then, there will be a reaction."

On 28th October 2016: Islamabad police registered case against 43 PTI workers and shifted 38 to Adiala jail from Kohsar police station. The workers were arrested a night before when police raided and started beating activists including educated ladies with batons, also charged participants of a youth convention of PTI in Sector I-11.

Supporters of the party were convening a gathering nearly a week before PTI's announced sit-in in Islamabad. The development came after Section 144 was imposed in the capital which in the past disallowed gathering of people across the city and permitted the law enforcement agencies to subject the violators to penalties.

Police surrounded the centre and arrested dozens of party workers including women and local leaders. A large number of PTI workers reached Kohsar police station and demanded the release of the workers. The PTI and Awami Muslim League [AML] vowed to go ahead with their planned protests against the PML[N] government, police and opposition activists clashed at Rawalpindi's Committee Chowk near the Lal Haveli camp of Sheikh Rashid.

Police fired teargas shells at Committee Chowk to disperse the party workers from gathering following the imposition of Section 144 in the twin cities. AML Chief Sheikh Rashid arrived at Committee Chowk to address his supporters on a motorbike – which later made him a Youtube joke.

"Arrest me I am right here and ready," Sh Rashid said while addressing his supporters.

Twenty miles away in Bani Gala Islamabad, senior PTI leaders, including Shah Mehmood Qureshi, Jahangir Tareen, Asad Umar, Sheerin Mazari and Aleem Khan, held a crucial meeting with PTI's chairman at his residence; the meeting discussed a strategy in wake of the harassment of workers who were being stopped from entering into Islamabad to take part in the party's upcoming sit-in in the capital on 2nd November 2016.

PTI chief addressed a press conference thereafter in which he condemned the government's high handedness. Imran Khan vowed to contest orders banning public gatherings in Islamabad High Court but hinted *'his supporters would march on the capital next week regardless of what the judiciary decides'*.

Imran was due to attend Sh Rashid's that rally, on that day [28th October] after Friday prayers in Rawalpindi's Committee Chowk but could not travel out because all the roads leading to Rawalpindi were blocked with containers – the blockade had started much earlier.

The twin-city administration held that it was not legal to hold a gathering in Rawalpindi, so the arrest of Khan was immensely possible; police had also been deployed to surround Khan's Islamabad home.

[The rising tensions had come at an awkward time for PM Nawaz, with relations between his ruling PML[N] party and military strained over Cyril Almeida's planted story in the 'Dawn' on 6th October 2016 about a security meeting that angered army officials.]

Islamabad's Deputy Commissioner told a foreign media agency that:

"PTI would need permission in the form of a "No Objection Certificate" [NOC] if it plans to host any events, including 2nd November's shutdown strike. All people need an NOC for anything – whether it's a media function or a marriage function. Even for a birthday party of more than five people, you need an NOC."

Next week's protests could bring a million people to the streets of Islamabad; sit-ins would force the closure of schools, public offices and the main international airport. PM Nawaz, at a gathering of party workers a day before, said:

"Pakistan is going towards becoming a developed country, and the opposition is worried that if this system of development continues until 2018, by then their politics will be finished."

On 29th October 2016; Daily Pakistan published that 62percent of Pakistanis do not support the PTI's planned lockup of federal capital Islamabad in a bid to oust PM Nawaz Sharif over Panama Leaks scandal, Gallup survey found. 37pc supported the move while 1 percent either did not know or not responded.

Among the voters of various parties, **PPP voters were most opposed to lock-up [78%]** followed by PML[N] voters [70%]. Support was highest among PTI voters [78%]. The survey was carried out among a sample of 1,800 men and women out of which 1,568 people expressed their opinion. Error margin was estimated to be approximately \pm 2-3pc at 95% confidence level.

The fact remained that during October 2016 Prime Minister Nawaz Sharif was seen in much trouble. Amidst charges of corruption through the Panama Leaks, he got landed himself in controversies regarding '**national security threat**' too. Imran Khan's call of gathering to get people to flow towards Islamabad on 2nd November 2016 might not be in large numbers, but was enough to cause alarm for the sitting government.

The PML[N] government worked out its own strategies; to go aggressive this time, police charging at protesters, women getting roughed up, men being walloped over the head by batons; scuffles, clashes and mayhem. National crisis was ahead — and space for real danger was being felt manifested by both sides.

PML[N] played its cards intelligently this time. Firstly, it disrupted the PTI's run-up to 2nd November through scattering protesters and detaining local leadership; it worked and the crowd was successfully cut to manageable size. It reduced the protests to a convenient level, allowing for the police to remain disciplined and the PML[N] was not seen in high panic.

On other front, the PML[N] was able to release some pressure on the civil-military front by ousting its minister Pervaiz Rashid and the announcement of joint inquiry bought them time; Imran Khan's mission was apparently damaged and the sit-in plan appeared shattered.

Since the last three weeks sensations over **Cyril Almeida story**, the Pakistan Army wanted to hack away at Nawaz Sharif's loyalists who had long been judged too hawkish and dangerous because they were occasionally seen willing to hamper national security. PML[N] had rightly estimated the bleeding would never stop — more and more heads would be demanded with the passage of time.

Referring to Cyril's essay in daily '**Dawn**' dated **30th October 2016**:

"...given that Imran's protest has been turbo-charged by the spectre of acute civ-mil discord, the suggestion that a solution is being worked towards on the civ-mil front helps Nawaz defuse the Imran threat.

Nawaz Sharif could just appoint a new chief. It has been an option from Day 1, but it also quickly became apparent that it is the option of last resort, the nuclear option.

The problem for the N-League isn't the will, but the way the military works."

Changing Army Chief could have back-fired. The new guy could facilitate PML[N] for a few weeks and then all power would again revert to the new officer in routine to give another blow to the rogue politicians. The chief is the chief from his first – and is all-powerful whatever the breed is; so Gen Raheel Sharif had to be tolerated.

Apparently, the said crisis was about power; who would wield at last and to what end. The more Nawaz Sharif got irritated at being sidelined in foreign policy and national security, more deepened the crisis seen. Thus two balancing questions appeared for both heads; army and executive:

- *How much the PM determined to be something more than chief inaugurator of bits and bobs of road and electricity megawatts?*
- *How much willing the Army Chief was to believe that the PM would in fact contain himself and stick to being inaugurator-in-chief and nothing more?*

But PM Nawaz Sharif wanted more; he bashed the PTI and battered the protesters to convey a **message to all that he was not there to bow down**; defiance could end in defeat. Gen Raheel could not convince Nawaz Sharif to return to his box and the protestors were unleashed in the streets to be dealt with by hawkish Sharif's loyalists.

Perhaps, the ultimate script was already written with the main headings of national security threat and corrupted politics.

PROTEST CALL WITHDRAWN BY IK:

On 1st November 2016; PTI Chairman Imran Khan withdrew his protest call for protests scheduled for next day [2nd November 2016] and announced observing a thanksgiving day [*Yaum-e-Tashakur*] following the Supreme Court's decision to pursue the PTI petitions against the PM Nawaz Sharif on Panama Leaks. Khan said he had set two conditions to call off his protest **only if the prime minister resigned** or agreed to the opposition's TsOR for his accountability.

Imran told the media outside his Bani Gala residence that the SC would start '**searching**' the prime minister from **3rd November** and it was his party's moral victory. He asked the party workers to assemble at the Parade Ground next day for celebrations as it was happening for the first time in Pakistan's history that someone powerful would be searched.

Khan and other top PTI leaders had spent their time at Bani Gala after the earlier-mentioned police crackdown on PTI's youth convention in I-11 and arrests of 43 party workers on 27th October 2016. Besides, a three-day baby had also expired on next day due to excessive teargas shelling on Sheikh Rashid's rally in Rawalpindi. Simultaneously, two PTI workers, injured in skirmishes and teargas shelling on 1st November 2016 night during KPK's march towards Islamabad died next day.

Imran Khan alleged fanning hatred among provinces by resorting to massive shelling on the elected CM of KPK, his cabinet and party supporters

who wanted to meet him at Bani Gala. What happened on 1st November 2016, he feared, would add to parochialism among the federating units as CM of KPK and his entourage were denied their constitutional right by the PML[N] government. Adding he said that:

"If we want to know from courts why we are being baton-charged, roads are being blocked and women are being arrested and manhandled... is this pressurising the courts?"

"We want to know the reason behind manhandling of PTI workers and why was he [IK] put under house arrest and under what law?"

It was interesting to note that besides Imran Khan, all key PTI leaders had camped in the hill-top locality Banni Gala and their workers were asked to make their way to the federal capital on their own. Sheikh Rashid, while talking to reporters outside the SC, said the **PTI Chief should have joined his party in Rawalpindi at any cost**. He further said:

"That Gen Musharraf was a dictator, but he was better than PML[N] thieves. We will not spare the prime minister and will follow him like a stinger or silkworm missile until he is sacked."

Imran Khan's decision to call off the proposed 2nd November's lockdown of the federal capital brought jubilation to a tense government camp. Reacting to the decision, PML[N] camp said Imran Khan's decision to call off *dharna* was nothing but the statement of the captain of the defeated team; and that *'decisions cannot be imposed through protests or demonstrations, as the SC has now taken up the Panama Papers issue.'*

PML[N] MNA Talal Chaudhry, while talking in a live TV program said **'the apex court would investigate the Panama Leaks and the government would respect the court decision.'**

The fact remains that when Pakistan was heading towards another political Judgment Day, **2nd November 2016**, the Supreme Court stepped in to act as much-needed safety valve. The Panama Leaks should've been dealt in many democratic ways like judicial or parliamentary commissions but in Pakistan no one believes in commissions due to their besieged history; invariably all commissions were meant for dilution of their causes.

On that day Imran Khan celebrated *'Thanksgiving Day'* for achieving what had already been on offer since last six months: a judicial probe. The only hurdle in the way of its formation was consensus on the Terms of

References [TsOR] that the government and the opposition failed to evolve; both were to resume efforts; this time under the supervision of the Supreme Court. End result of IK's '**million march**' was not different from PTI's *dharna* in August 2014. In both cases, Khan chose to settle on what he was offered well before he started the agitation movements.

*[PM Nawaz Sharif had promised a judicial commission to probe the election rigging well before PTI kick-started its march from Lahore in August 2014. It however took PTI as many as 126 days of **dharna** to agree on this commission but returned empty-handed after it failed to produce rigging related evidences before the Chief Justice-led judicial commission.]*

The offer was not different on Panama Leaks too, but the government and opposition couldn't explore consensus on the TsOR of the inquiry mission. Then SC took up the case, it started from where the deadlock had arose, hence PTI's supposed pressure failed to achieve anything. **The SC asked the government and two petitioners to submit their TsOR within two days for consideration.**

There were some indisputable positives to emerge for the PTI from first 10 days of November 2016. The KPK wing gave an excellent account of itself in the face of significant government violence; it was able to mobilise workers on the ground but Chief Minister Pervez Khattak's political experience kept the situation under control.

Imran Khan Call's response in Punjab was fairly muted; nearly 600 PTI leaders and activists were picked up and detained but part of it might have avoided due to political fatigue. Numerous demonstrations in the province during the recent past had placed a considerable strain on their financial and political resources.

Factionalism and confusion within PTI's Punjab organisation was also a reason. Prior to the protest, many provincial bigwigs rushed over to court house arrests in Bani Gala. Most of which served to demonstrate their loyalty with Khan with their presence rather than political strength; with top leadership in Islamabad, there were few left behind to organise the show.

[In those days of November 2016, the PTI's electoral future at the national level was bleak. Leading even a coalition government at the centre required upwards of 50 out of 148 National Assembly seats from Punjab; the party's current count was six. Similarly, its haul of directly elected MPAs in Punjab Assembly of 297 was 23.]

From the PTI's electoral point of view, this situation was far from ideal; a simple majority for the PML[N] would be enough to spoil PTI's plans. Historically, voter shifts of high magnitude usually happen under the strain of exogenous shocks. Economic crises, like food shortages, inflation, and even more crippling gas and power load-shedding could play but PML[N] was going OK in all such sectors.

Another source of shock could be repeated '**dismissal effect**' as it happened in 1990s in Pakistan; sympathy factor could play on both sides. Since the military was in no mood to intervene thus PTI was not able to benefit from that factor, too.

The only shock that could help the PTI was Nawaz Sharif's disqualification and an internal leadership struggle in the PML[N]. In that context, the PTI was demonstrating perfect rational behaviour; it knew that the status quo was against it, so a significant blow like losing the party leader was the only hope – so the same strategy was carefully planned.

Imran Khan's decision to call off the lockdown utterly disappointed some who wanted anarchy and were eagerly waiting for the military's intrusion to see the PM Sharif ousted. The sheer frustration of such elements was reflected by some TV channels while some media persons lost their temper and started hitting the PTI chief for not delivering what they expected from him. Dr Qadri and Sh Rashid were also disappointed.

Fears of instability suddenly disappeared; credit given to the superior judiciary for their timely and decisive interventions on matters that had badly divided the political elite over the issue of Panama Leaks. The judiciary not only set the parameters of protests and demonstrations but also protected the rights of others. It endorsed the government's authority of taking action against those who wanted to lockdown Islamabad.

Most importantly, the Supreme Court's proceedings on Panama Leaks led to immediate ease in political temperature; PM Nawaz Sharif and Imran Khan posed their FULL confidence in the apex court to decide the fate of those who were named in the Panama Leaks. Thus what Khan was earlier adamant to achieve through politics of lockdown and sit-in was left for the apex court to decide.

Both political sides were made to give in writing that no matter what would be the outcome of these petitions would be acceptable to them as final decision.

A columnist suggested, while referring to **Gen Kakar Formula** of mid 90s, that the intelligentsia should analyse the said prevailing situation in the light of Pakistan's past history i.e;

"The most popular army commander in Pakistan's history [Gen Raheel Sharif], popular amongst his own force and the population at large, is no lame-duck and will not be one until the very moment of his relinquishing the army command on Nov 29. If all else fails it may then be time for not a coup d'état but a coup de theatre.

....something on the lines of what Gen Waheed Kakar did in 1993 when the constitution was not suspended but the crisis gripping the country was resolved. Gen Kakar left when his time was over, refusing an offer of extension coming from Benazir Bhutto.

Provided he puts his mind to it, Gen Raheel can achieve something similar in the month and no more that remains to him.....to the applause and acclaim of the Pakistani nation."

However, 2nd November 2016's events pushed most of such voices in a state of mourning.

On 25th November 2016; Sh Rashid placed certain documents before the SC having details of connections Hassan Nawaz had with 8 companies registered in the UK from 12th April 2001 to 22nd August 2006.

*[Of those 8 companies he was sole shareholder of **Flagship Investments Limited** since 12th April 2001, **Que Holdings Limited** since 15th July 2003 and **Flagship Securities Limited** since 25th July 2005.*

*Meanwhile Hassan's company, **Que Holdings Limited**, held 100% shares in **Quint Gloucester Place Limited**, 80% shares in **Quint Eaton Place 2 Limited**, 70% shares in **Quint Limited**, and 60% shares in **Quint Sloane Limited**.*

*The other shareholder of Quint Eaton Place 2 was **Alanna Services Limited**, a company mentioned in the Panama Papers.*

*The eighth of the aforementioned companies that Hassan was a director was **Hartstone Limited**, of which 50% shares were owned by Flagship Investments Limited.]*

One FB comment from Nasir: Bill gates, Mark Zuckerberg of Microsoft and Facebook respectively are billionaires and give out in billions in charities – but they are not money hoarders, accumulators of wealth by wrong doings. They make their and other countries of the world richer. What do the Sharifs do with their wealth, make Pakistan poorer every day.

"Law and order exist for the purpose of establishing justice and when they fail in this purpose they become the dangerously structured dams that block the flow of social progress."

~ Martin Luther King

"If you want good laws, burn those you have and make new ones."

~ Voltaire

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PANAMA LEAKS TRIAL IN SC - I

On 1st November 2016; the Supreme Court [SC] of Pakistan commenced hearing of the Panama Leaks case; a five-judge bench comprising Chief Justice of Pakistan [CJP] Anwar Zaheer Jamali, Justice Asif Saeed Khosa, Justice Amir Hani Muslim, Justice Sheikh Azmat Saeed and Justice Ijazul Ahsan initiated the proceedings just a day before the anticipated lockdown of Islamabad by the *Pakistan Tehreek-e-Insaf* [PTI].

The petitions were duly moved by Advocate Tariq Asad, *Jamaat-i-Islami* [JI] chief Sirajul Haq, PTI chief Imran Khan and Awami Muslim League head Sheikh Rashid Ahmed - asking for the appointment of Judicial Commission to investigate the investment made by Prime Minister Nawaz Sharif and his family in offshore companies whose details were made public by the law firm called ***Mossack Fonseca*** and the whole scenario was worldly known as ***Panama Leaks***.

BRIEF SUMMARY OF PAST EVENTS:

People in Pakistan were shocked by the Panama Leaks but not outraged because they never expected their political leaders to be paragons of integrity. They had grown accustomed to corruption in politics as they got used to it in all other spheres of life, religion not excluded. However, when they learnt that a prime minister and a couple of other politicians in foreign lands had resigned after being named in the Panama Papers they expected their PM to similarly rise to the pinnacle of glory.

Sharif's long narration of his family's problems and its remarkable skill **in making a financial fortune without any capital, and certainly without taking any capital out of Pakistan**, did not persuade many Pakistanis to change their views. However, he had the benefit of one of the most firmly-honoured traditions in Pakistan where any person could be elected as a legislator so long as criminal charges against him, however serious they could be, were not proven in a court of law.

Had Sharif declared that he was ready to step down till his innocence was established through an independent and transparent probe, he would have greatly raised his and his party's stock; but he didn't go with this option. Pakistani political leaders never valued their reputation as morally upright individuals more than the glamour of office. The opposition called for an independent judicial commission and the government indicated its concurrence but PML[N]'s TsOR were not agreed.

The Sharifs felt embarrassed when two former chief justices of Pakistan declined the offer to head the commission. It was with considerable difficulty that it could persuade a retired judge of the Supreme Court to accept the assignment. But then the opposition parties said they wanted a sitting SC judge to probe the allegations against the prime minister. They did not reject the government's plea for investigations into charges against all political figures but insisted on the case against Sharif being taken up first – thus the whole exercise went futile.

Meanwhile, CJP Jamali declined the PML[N]'s request to create commission under the ***Pakistan Commissions of Inquiry [Amendment] Act 1975*** labelling it a toothless body; thus the pressure on Sharifs increased.

Two odd developments then: the Army Chief Gen Raheel Sharif [later retired] suddenly issued a call for ***across the board accountability*** and took an unusual step of sacking one Lt Gen, one Maj-Gen, three Brigadiers and a Colonel for corruption; the politicians got the message. PTI's Khan immediately announced to hold rallies and march to PM's Raiwind Palace in Lahore; and then to lock down the federal capital Islamabad.

This time the PML[N] government successfully thwarted the PTI bid to enact its script. The *dharna* [sit-in] of November 2016 failed but Khan was able to save his face when the Supreme Court intervened and decided to take up his petition for Sharif's disqualification on the basis of Panama Leaks issue. Khan's petition, which was earlier rejected by the SC's Registrar on grounds of ***'being frivolous'*** was freshly considered. Later on, Sheikh Rashid and JI's Chief Sirajul Haq also filed petitions against PM Nawaz Sharif in the apex Court.

On the other side, the National Accountability Bureau [NAB]'s compromise to take up the cases against Sharifs was found offensive by all concerned; the SC censured the NAB openly for its uselessness. Here again the PML[N] government missed an opportunity of re-newing its commitment to an honest probe so as to remove any excuse for not investigating the allegations against the PM; nor the parliament was moved to amend NAB laws to favour him.

Thus the PM Sharif himself pushed the matter into the Supreme Court. Though the intelligentsia believed that the judiciary must not be forced to decide political issues but the apex court wanted to re-gain its image from the corrupt and partisan legacy of CJP Iftikhar Chaudhry – who had left repulsive memories on many counts.

All sorts of comments on the Panama Leaks case were made in the media but fortunately the relevant issues were reduced to **two questions:**

- *Did any money go out of Pakistan and whether the prime minister was a party to it;*
- *And has the prime minister failed to file a correct statement of his assets in preceding years?*

The burden of proof lied with Sharifs because they had accepted the ownership of London Flats in PM's address to the nation twice and once on the Parliamentary floor; thus the PML[N] government had to suffer an increased pressure to remove inadequacies and flaws in its accountability regime – an uphill task for the PM and his family.

In Pakistan, the legal system and court procedures are centuries old; no big gun or influential public servant has ever been punished.

More so the society is NOT freed of the feudal culture and the mindset that obliges the people to suffer corrupt and inefficient rulers and tolerate the denial of their rights – so where stands democracy.

SC STARTS UN-DRESSING PM's GOWN:

1st November 2016; the three petitioners, PTI, JI and AML, had mainly prayed the SC for disqualification of the prime minister and his family members for their alleged investment in offshore companies but had not mentioned them in Pakistan's official documentation.

Although security had been beefed up in and around the SC premises but in view of the limited seating capacity in the Court Room No.1, the entry in that room was regulated through special security passes issued by the SC Admin Office. Thus, only the petitioners or respondents whose cases were fixed in Room 1 were allowed to go inside; advocates and journalists were, however, exempted.

On that first day, the former Attorney General Salman Aslam Butt submitted his attorney to represent the PM, his daughter Maryam Safdar, Finance Minister Ishaq Dar and son-in-law Capt Safdar MNA. PTI chief Imran Khan was represented by a panel of lawyers namely Hamid Khan, Naeem Bokhari, Ahmed Awais, Dr Babar Awan and Ch Faisal Hussain.

The PML[N] government had already announced NOT to oppose or challenge the *locus standi* of the petitioners to demand judicial probe over the Panama Papers. Advocate Asad Manzoor Butt represented JJ chief Sirajul Haq whereas Advocate Tariq Asad and Sheikh Rashid appeared in person before the apex court.

The SC had issued notices to PM Nawaz Sharif, his daughter Maryam Safdar, his sons Hussain Nawaz and Hassan Nawaz, his son-in-law Mr Safdar, Finance Minister Ishaq Dar, Chairman of National Accountability Bureau [NAB] Qamar Zaman Chaudhry, the Federal Investigation Agency [FIA], Election Commission of Pakistan [ECP], Federal Board of Revenue [FBR] and Secretaries of law, Parliamentary Affairs, Cabinet Division, Establishment Division and Information.

See one cogent comment on social media pages in the above context:

Karim Azizi; Nov 01, 2016 [**Dawn'** dated **1st Nov 2016** is referred]

"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 Supreme Court of Pakistan can't do much either so it will be business as usual. The only way we can demand accountability in this land of the pure is through protests but it is high time our rulers are held accountable now otherwise they will always evade justice and purchase expensive Hyde Park apartments on the taxpayers account.

My hats off to Imran Khan for adopting a tough stance even though not a single party lent support to him which tells you they are all on the same side. Would also like to point out how [Gen] Musharraf did not amass personal wealth and create a business empire despite being in power for so long, and our economy was strong as ever during his era."

On the same first day of hearing [1st November 2016], the SC asked both big parties, the PML[N] and PTI to submit their Terms of Reference [TsOR] on the formation of a commission to probe the Panama Papers leaks. The apex court made this decision during the hearing of the initial petitions which called to investigate the PM and his family against serious financial allegations.

Only the AML's Chief Sh Rashid submitted its proposed TsOR during that day's hearing; the apex court directed all parties to submit their TsOR on the same day. The CJP Jamali said that the court was not bound to accept the TsOR of any party in total form.

The apex court had earlier directed both the PML[N] government and PTI to submit their comments after consulting with their respective leaderships on the formation of a commission and suspended the hearing for two hours that day. Both the PML[N] and the protesting PTI took up the Supreme Court's offer to form a judicial commission – and ***there was agreement on the commission.***

Kh Asif, the Federal Minister, urged the PTI to pause the politics of sit-ins. He said that the government had complete faith in the judiciary; while adding that: *"Now that the Supreme Court has made a decision and a consensus has been reached, the November 2 protest should end."*

The SC bench added:

*"The commission will report to the Supreme Court – AND **that the commission will hold powers equal to the Supreme Court.** Both parties will show restraint.*

*We have to save the country from unrest and crises; the Panama Papers issue has affected the entire country. **The apex court is the supreme forum to resolve [such high profile] conflicts.**"*

However, Sheikh Rashid while speaking to the media reporters said: *"His party wants **to get a decision from this five-judge bench instead of having a commission investigate the Panama leaks.**"*

On the same first day [1st November 2016], the National Accountability Bureau [NAB]'s Prosecutor General Waqas Qadeer Dar told the 5-members SC bench that it was beyond NAB's scope to probe Panama Leaks which involved the Prime Minister Nawaz Sharif and his family members.

In its reply to the SC, the NAB stated that action under the National Accountability Ordinance 1999, without prime facie evidence about the commission of an offence, would be premature. The bench, headed by the CJP Jamali, expressed frustration and shock over the NAB's stance on the issue and called its reply disappointing.

Justice Sheikh Azmat Saeed deplored that the reply made it appear as if NAB expected complainants to gather the evidence themselves, through private detectives, and then approach the authority seeking a probe. The judge asked the prosecutor general to read Section 9(5) of NAO that allowed the authority to probe cases against any public office holder accused of amassing wealth beyond a known source of income.

Justice Amir Hani Muslim stressed that tax evasion and flight of capital outside Pakistan fell within the NAB's purview. The chief justice regretted [***also felt a little upset***] and remarked:

"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."

Justice Asif Saeed Khosa was also seen disappointed when he showed his resolution while saying:

*"What we have gathered from your reply is that you have decided not to do anything. **We got your message loud and clear that no authority wants to take action in this matter, and now, we will attend to it.**"*

In its report, NAB explained that opening inquiries against 400 Pakistanis whose names had appeared in the Panama Papers could amount to transgressing legal authority as the alleged action did not constitute an offence under the NAO 1999.

Allegations of tax evasion, illegal remittances from Pakistan, suspected siphoning off of capital through various companies registered in Pakistan into offshore companies could be investigated by relevant stakeholders, including the Federal Board of Revenue [FBR], the State Bank of Pakistan [SBP] and the Securities Exchange Commission of Pakistan [SECP].

Referring to the complaints filed with NAB by JI Chief Sirajul Haq and PTI's Chief Imran Khan on the Panama Leaks, their [NAB's] reply stated that the complainants had relied on information leaked purportedly through **Mossack Fonseca**, a private law firm. *"However there is no sanctity attached with the documents [that could substantiate] their genuineness, authenticity and ownership, and hence cannot be relied upon."*

The issue of the Panama Leaks was also agitated in the Public Accounts Committee [PAC] by PTI MNA Dr Arif Alvi upon which notices were issued to the relevant regulators and stakeholders, including the SBP, the SECP, the FBR, the Ministry of Foreign Affairs, NAB and FIA. The Governor SBP and the SECP's Chairman had also informed the PAC about the process it had started to determine illegalities if any.

There were possibilities of seeking assistance from other countries; it has been a prerequisite to share evidence collected at the domestic level first. NAB argued that the process could only be initiated after preliminary probe by the relevant regulators was completed and the leads travel into some country - **the case was adjourned for 3rd November 2016.**

On 3rd November 2016; the five-member bench of the SC hearing the Panama Leaks petitions decided that: *'a single-member commission will be formed to probe revelations made in the Panama Papers after reviewing all replies. The commission will be headed by an apex court judge and will hold powers equivalent to the apex court.'*

The SC in its court order also said it was competent to hear the petitions as they fall under public importance and fundamental rights.

On that day, PM's counsel Salman Ahmed Butt submitted the premier's response in court along with that of Captain Safdar. In his reply, the PM denied holding any offshore company and maintained that he was a regular taxpayer. He said that he had declared all his assets in 2013, so he was not liable for disqualification under Articles 62 and 63 of the Constitution.

Prime Minister Nawaz Sharif added that none of his children was dependent on him. The PM's children, Maryam Safdar, Hussain Nawaz and Hassan Nawaz, did not submit their responses on the pretext that they were out of the country. The court expressed its displeasure and asked for submission of responses within 2 days so the case could be taken forward.

On 7th November 2016; the Supreme Court [SC] hearing raised questions about the timeline of ownership of the **Sharif family's Mayfair**

properties; the Sharif's said they bought their apartments in 2006 and didn't have them before that. However:

- ***Kulsoom Nawaz gave an interview in 2000 saying they got the said Mayfair apartments for their children's education.***
-
- ***Ch Nisar Ali, Kh Asif and Siddiqui Farooq said Sharifs got them in the '90s.***

Mr Farooq said he went there in the '90s; visited the Sharifs there. Sheikh Rashid also went there before 2006 too. Imran Khan himself protested outside their Mayfair apartments in 1998. The PTI Chief also expressed his satisfaction with court proceedings.

The SC had ordered Sharifs to submit all documents much earlier. The government said *'we are ready with all the evidence, we are ready for accountability and so is [Prime Minister Nawaz Sharif's] family'*, but after seven months, they were still not ready and asked for two more weeks to submit all their papers. The SC asked:

"If you [Sharifs] can answer these four questions there may not be need for any commission and the judges may decide the case in two hearings."

For seven months, the PM didn't respond. The PTI held that it was his [the PM's] responsibility to either resign or present himself for accountability; there was no third option in democracy.

Meanwhile, a hot debate broke out in legal fraternity over the question whether the SC was the appropriate forum to deal with Panama Leaks. Barrister Farogh Nasim, Vice Chairman of the Pakistan Bar Council [PBC] held that the apex court was fully empowered to probe the allegations thrown up over the Sharifs.

The others had different view that ***'the SC lacks jurisdiction to take up such matters'***. Kamran Murtaza, former president of the Supreme Court Bar Association [SCBA] suggested that *'instead of the judiciary, parliament should investigate the allegations through a high-level committee'*.

Mainly the question surrounded the SC's decision to take up the petitions filed by the PTI and others seeking an investigation against PM Nawaz Sharif and his children. BUT the interesting fact was that why that point

was being raised so late. However, nearly all lawyers believed in accountability, and that it should begin at once and from the top.

Some had reservations over the admissibility of the said petitions being heard by the apex court. They were of the view that under Article 184/3 of the Constitution, Panama Leaks was not a matter of fundamental rights, but a political issue, therefore, should have resolved politically.

[Surprisingly, both the PTI as well as the PML[N] had shown their willingness to accept jurisdiction of the SC in Panama Leaks matter. They had given their consent in writing also.

In such circumstances, how could the apex court refuse proceedings?]

One must keep in mind the context in which the SC entertained the said petitions. At that time, the PML[N] was afraid of an imminent sit-in, while the other party [PTI] was seeking a dignified way out to call off the protest – as they had not expected such harsh treatment for their political workers by the law enforcement agencies. Subsequently, both the parties accepted the apex court as an arbitrator in the matter explicitly.

[It also remained a fact that institutions such as the National Accountability Bureau [NAB], Federal Investigation Agency [FIA], State Bank of Pakistan [SBP], Securities and Exchange Commission of Pakistan [SECP] were seen reluctant to probe the Panama Leaks, because the PM was their executive head, so the Supreme Court had to take up the petitions for probe into the allegations.]

No doubt, it was discomforting for the apex court to explore the allegations through '**unwilling investigation agencies**'. This could create embarrassment for the honourable judges, as well as bringing the institution into disrepute but the SC bravely took the challenge. If the Supreme Court failed to deliver, the sacred institution could face a lot of un-called criticism and condemnation.

On the same day [7th November 2016], the written replies of Maryam, Hassan and Hussain Nawaz were submitted before the five-member bench of the apex court. The PM's counsel, Salman Aslam Butt, informed the bench that Hassan Nawaz has been running a business lawfully for the last 22 years [?] and Hussain for 16 years.

Through their counsel, both Hassan and Hussain had rejected allegations of corruption made by the PTI Chairman Imran Khan. The counsel added that ***Maryam Safdar was not dependent on the prime minister.***

Denying allegations levelled in the petitions, ***Maryam was not the beneficiary owner of Nielsen and Nescoll but only a trustee.***

Justice Asif Khosa asked Mr Butt to ***"satisfy the court"*** by showing that money was sent abroad through legal means.

During that day's hearing, the government sought 15 days to submit the required documents, but the court ordered the PM's counsel to submit evidence within seven days, saying that the court wants to conclude the case as soon as possible. The SC adjourned the case until 15th November 2016 and directed all parties to submit documentary evidence before then.

Meanwhile, Akram Shaikh, the lawyer of PML[N]'s Hanif Abbasi, who had earlier submitted a petition against PTI leaders Imran Khan and Jahangir Tareen, approached the said bench, requesting them to club his petition along with others in connection with the Panama Leaks case but the bench refused to do so at this stage.

Later, a two-member SC bench chaired by CJP Jamali heard that petition and issued notices to PTI leaders Imran Khan and Jahangir Tareen, directing them to submit their replies by 15th November pertaining to allegations of ownership of offshore companies.

QATARI LETTER & GULF STEEL ETC:

The PM in his reply to the apex court a week earlier had ***formally denied being the beneficial owner of any offshore entity.*** In his 15-page reply, the prime minister asked the apex court to dismiss the petitions, claiming that he was not the owner or legal beneficiary of any offshore property or other entities, ***including the four flats in Avenfield, Park Lane, London W2.***

That PM's name had not appeared in the Panama Papers, nor had any accusations been made against him in the leaks. The rejoinder added that he was the regular tax payer who filed tax returns as well as wealth statements. The entire income, assets and liabilities of the prime minister were duly declared in due course of time.

The entire income, assets and liabilities of the prime minister as well as his spouse were also duly declared in the nomination forms for the 2013 elections as well as the statement of assets and liabilities filed with ECP.

PML[N]'s TsOR: Finance Minister Ishaq Dar and Capt Safdar MNA submitted their replies, asking that the petitions be dismissed. Capt Safdar, had also submitted the government's TsOR that day suggesting that the proposed commission should examine information relating to involvement of Pakistani citizens, persons of Pakistani origin and their legal entities in offshore companies in Panama Leaks if any infringement appeared.

The proposed commission, Captain Safdar's TsOR suggested, should examine information relating to written-off bank loans, including the report on such loans of a commission earlier set up by the Supreme Court, as well as other ***cases of loans written off after the period covered by the commission by former or present holders of the public office.***

PTI's TsOR: The PTI requested the SC to investigate when Nescoll Limited and Nielson Enterprises Ltd, British Virgin Island [BVI], were set up and who were the original recorded beneficial owners of these companies. PTI asked ***when Maryam Safdar became beneficial owner of the said two companies.***

The PTI wanted the proposed commission ***to probe at what price Flat No 17, Flat 16 and 16-A and Flat No 17-A were purchased and how was the amount transferred out of Pakistan or from any other country and what was the source of this foreign exchange.***

PTI also wanted to know ***about the amount of income tax paid by Nawaz Sharif from tax year 1981-82 till 23rd July 1996.***

The PM had earlier asserted while addressing the nation twice and on the Parliament's floor that: ***"....since Ittefaq Foundry had been nationalised in 1972, his father went to Dubai to set up a steel mill which was sold in April 1980 for \$9m".***

But it was not told at any occasion that if the foreign exchange had not been transferred out of Pakistan AND what was **the source of funds for setting up the said steel mill** and to whom it was sold and what was the share of the prime minister from it?

PTI's TsOR asked about the ***Azizia Steel Mills in Jeddah which was allegedly sold in June 2005 for \$17m.*** Whether the prime minister upon his return to Pakistan declared his share in any tax return.

PTI's TsOR also asked about the **remittance from Hussain Nawaz**. It also asked about the **status of different references in NAB and outstanding liabilities of the Sharifs borrowed from 31 banks and DFIs within Pakistan**.

On 15th November 2016; in the Supreme Court hearing of the Panama Leaks case, the PTI's lawyers and Sheikh Rashid submitted their evidence that could establish that PM Nawaz Sharif allegedly laundered money to pay for his London properties. A five-judge bench, headed by CJP Jamali was once again considering whether or not to appoint a judicial commission to probe the Panama Leaks.

Barely hours before the SC resumed hearing of Panama Leaks Case, Prime Minister Nawaz Sharif and his daughter Maryam Nawaz submitted documentary evidence on '*legitimacy of their assets*' before the top court. The documents comprising nearly 400 pages contained relevant details of transactions as well as receipts of payments since 2011.

Sheikh Rashid, while submitting his 600-pages evidence, appeared confident that the SC would dispense justice. At the last hearing on 7th November 2016, the SC gave the PM and his family members a final opportunity to submit evidence to support their claims, adding that after going through it, the court would decide whether to appoint a judicial commission or decide the controversy at its own.

PTI's counsel Naeem Bukhari submitted 686-pages aimed to demonstrate how the Sharif family allegedly laundered their money and purchased property in 1990s. His evidence included 10th April 2000 Guardian article titled '**Sharif set for grilling on wealth**' as well as a 5th April 2016 article, headlined '**Pakistani PM's children raised £7m against UK flats owned offshore**'.

Mr Bukhari also submitted Maryam's comments from a TV talk show, different press clippings, Ch Nisar's statement about the Mayfair flats from 12th August 2012; Siddiqui Farooq's statement about the Mayfair flats, an FIA letter regarding M/S Nescoll Ltd; different land registries, reports and financial statements of various companies; Maryam's Form A for the year 2012-13 under the Punjab Agricultural Income Tax Act 1997 and a book called '**Raiwind Sazish**' by journalist Asad Kharal.

However, that last item drew the ire of Maryam Safdar, who tweeted on the same day that:

"Asad Kharal's entire book of already dismissed evidence before this very court has been re-submitted as evidence. So much hue and cry; slanderous allegations & attempts at defaming the Sharifs & this is what you come up with!"

Mr Kharal responded to Maryam Safdar on Twitter, saying:

"Please correct yourself [ma'am]! Earlier, I had not presented this book before the Supreme Court in Panama-gate case."

However, the SC had already dismissed the petition moved by Mr Kharal while initiating hearing in Panama Leaks. Sheikh Rashid held that he had submitted a list of 11 different companies owned by the Sharifs, describing it as their *nama-e-a'maal*. His emphasis was on Article 62 of the Constitution, which was considered the only way to ensure Nawaz Sharif's disqualification in the given scenario.

The bench directed all parties to exchange the documents' copies and adjourned.

No money went out of Pakistan: Presenting his arguments, PM family's [newly engaged] counsel Akram Sheikh said the PM's family established a steel mill in Dubai without any financial input from Pakistan; Mian Sharif [father of Nawaz Sharif] set up that project with capital provided by Sheikh Rashid Al Maktoum, the emir of Dubai. **"75 per cent shares of the mill were given to Al Hali group while later in 1980 Mian Sharif sold 20pc shares."**

At this point, Justice Khosa reminded that the PM had said in the parliament that the steel mill was established in Dubai with the capital left with the family after nationalisation of the family assets while the mill in Aziziyah, Makkah was set up after selling out the mill in Dubai. **"There is a difference between the prime minister's viewpoint in public and your statement,"** J Khosa observed.

Sheikh Akram replied that *"I am a counsel of the PM's children, not his own; the PM's counsel Salman Aslam Butt will respond on his behalf."*

Sheikh later presented a letter by Qatari prince Hamad Bin Jassim Bin Jaber Al-Thani, supporting the Sharif family's claim that no money was laundered from Pakistan. The prince said in the letter that:

"[Nawaz] Sharif's father sold his business in Dubai in the early 1980s and invested 12 million dirhams in the real estate business of the Al-Thani family in Qatar. The flats number 17, 17a, 16 and 16a at Avenfield House, Park Lane, London — which are now owned by the Sharif family — were registered in the names of two offshore companies and were purchased from the proceedings of the real estate business.

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 ".

Justice Asif Saeed Khosa particularly asked the PM's counsel to '**satisfy the court**' by showing that money was sent abroad through legal means. Earlier the bench had ordered the PM's counsel to submit evidence within seven days. The fact remained that the SC was not pleased to hear yet another explanation for how the Sharif family paid for its London properties. For submission of the Qatari letter, Justice Khosa

remarked:

"This document has completely changed the public stand of the prime minister; this is all hearsay."

Referring to daily the '**Dawn**' dated **16th November 2016**, Nasir Iqbal wrote a very interesting phrase:

"Like a rabbit out of hat, Mr Sheikh had pulled out a document dated Nov 5, 2016 — marked private, confidential and not to be disclosed to any party, except for the benefit of the courts of Pakistan — on the letterhead of Hamad Bin Jassim Bin Jaber Al Thani, who ruled Qatar from 2007 to 2013.

But the court was not amused. Justice Khosa observed the document originated only a few days ago and was not 30 years old."

The apex court asked the counsel whether the gentleman who signed the letter would appear for cross-examination if the court placed the document on the record. Although he didn't respond before the court, Mr Sheikh told media reporters after the hearing that the former Qatari premier would appear before the court, if necessary; but he never meant it.

The Qatari letter also stated that:

"...Hamad's father — Jassim bin Jabr Al Thani — had longstanding business relations with Mian Mohammad Sharif [PM Nawaz Sharif's father] which were coordinated through my eldest brother. In the year 1980, Mian Sharif expressed his desire to invest a certain amount of money in real estate business of Al Thani family.

I understood at that time that an aggregate sum of around Dirhams 12 million was contributed by Mian Sharif, originating from the sale of business in Dubai.

Four flats: 16, 16A, 17 and 17A Avenfield House, Park Lane, London, were registered under the ownership of two offshore companies, while their bearer share certificates were kept in Qatar. These were purchased from the proceeds of the real estate business.

On account of relationship between the families, Mian Sharif and his family used the properties whilst bearing all expenses relating to the properties, including the ground rent and service charges.

I can recall that during his life time, Mian Sharif wished that the beneficiary of his investment and returns in the real estate business [should be] his grandson Hussain Nawaz Sharif. 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....."

However, the Chief Justice A Z Jamali was not influenced and observed that the court would examine the evidentiary value of the document later. Justice Khosa asked, while pointing at Sheikh Akram:

"Do you understand the implication of the document? All this document explained that Hamad bin Jassim did not have to account for anything, and that his father was extremely kind and generous to give away money to Mian Sharif.

You don't have any explanation for the properties except this?"

Sheikh Akram preferred to remain silent – he had no answer.

The whole world media knew that the stance adopted by the PM before the apex court was different from what he said on the floor of the National Assembly on 16th May 2016, where he [PM] had stated that the flats were purchased using proceeds from the sale of steel mills in Jeddah.

History of TRANSACTIONS: In 86-page supplementary statement given to the SC bench on that day [15th November 2016], Maryam, Hassan and Hussain claimed that no amount was ever transferred or remitted from Pakistan in order to set up, finance or run steel mills in UAE.

The document emphasised that Maryam Safdar was a trustee for the benefit of Hussain Nawaz in pursuance of a 2006 trust deed executed between the two. Therefore, from 2006 onwards, the London properties were in the ownership of Hussain Nawaz.

The document also traced the history of how Mian Sharif came to the UAE and set up the Gulf Steel Mills in 1974. Mian Sharif had carried on his business through his nephew Tariq Shafi; while another person, Mohammad Hussain [*a maternal uncle of PM Nawaz Sharif*], was a partner in the mills. When Muhammad Hussain passed away, his heirs transferred their rights and liabilities to Tariq Shafi, who was holding the shares on behalf of Mian Sharif.

In 1978, Mian Sharif decided to sell 75pc of his shares in the mills to Abdallah Kayed Ahli to settle outstanding liabilities with a Dubai-based bank, where after the mills came to be known as the Ahli Steel Mills.

In 1980, Mian Sharif decided to disengage himself from the steel business in Dubai and sold his remaining 25pc shares in the company for 12 million Dirhams. This amount was entrusted to the Al Thani family, to invest in their real estate business.

PANAMA LEAKS TRIAL GONE SERIOUS:

On 15th November 2017; the Supreme Court questioned the quality of the evidence presented by the PTI and deplored that their 680-page submission had almost nothing to do with Sharif family's London estate.

J Sh Azmat Saeed observed, while addressing the PTI's counsel Hamid Khan, that it seemed as if the petitioners were trying to bury the truth under their evidence that consisted mostly of newspaper clippings, which

were only good for **selling pakoras** the very next day. The judge, while comparing the PTI's documents with never-ending tales of *Alif-Laila*:

"We are at a loss to understand which lawyer is representing whom. We spent six hours simply looking for the relevant document."

J Azmat Saeed asked Hamid Khan that on whose side he was on. Mr Khan assured the court to address the controversy - but only after examining the documents submitted by the prime minister and his family; of course more time was required.

CJP Anwar Z Jamali, at that juncture, regretted that both sides were using every possible device to delay the proceedings; the court's perception that the controversy could be settled without appointing a commission was being frustrated. The volume of the documents the apex court was receiving reflected that the proceedings could not even be concluded in six months – given the state of affairs then.

The Chief Justice Jamali also made it clear that since a hearing under Article 184(3) had serious consequences in the absence of any appeal against the decision of the apex court, so the parties were advised to remain careful.

The other petitioner Sh Rashid told the bench that the whole country was looking to the court and hailed CJP's warning that time was of the essence in the given Panama Leaks proceedings. Inter-alia he alleged:

"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."

Sh Rashid questioned the motive behind submitting the document from the Qatari ex-prime minister, which claimed that the London properties were held by the Al Thani family before they were transferred to Hussain Nawaz in 2006. **He asked the court not to refer the matter to a judicial commission; the bench was prayed to conclude the matter.**

[Earlier, Asad Manzoor Butt, appearing on behalf of JI Emir Siraj-ul-Haq, had asked the SC to appoint a judicial commission.]

Tariq Asad, another petitioner, urged the apex court to proceed against those who were either in government, opposition or engaged in

government service, and whose names had surfaced in the Panama Papers leaks including a sitting judge of high court. At this, the chief justice wondered and reiterated that it was not the job of the Supreme Court to hold trials or probe corruption going back to 1947.

CJP Jamali also observed that ***‘the court had taken up Imran Khan’s petition as a test case because it was focused on highlighting the issue of the four London flats’***.

The court then postponed further proceedings and directed all parties to exchange documents before the end of the day.

On 17th November 2016; in a three-page application, Maryam, Hassan and Hussain Nawaz’s counsel Akram Sheikh emphasised that the allegations levelled by the PTI in their petitions related to property claims [*that Maryam Nawaz was the owner of Flat Nos. 16, 16A, 17 and 17A at Avenfield House in London’s Park Lane*] were frivolous and baseless.

Contrarily, the PTI had also sought the disqualification of the prime minister and his son-in-law — Capt Safdar MNA — from the National Assembly, on the grounds that PM Sharif had not declared the properties allegedly owned by his daughter, who was purportedly mentioned as his dependant in his tax returns and the statement of assets and liabilities filed with the Election Commission of Pakistan [ECP].

That day, PTI’s counsel Hamid Khan started providing evidence for conclusion of the Panama Leaks case while pleading:

- *That 3rd April’s leaks first brought the matter to light as it mentioned PM Nawaz and his family members.*
- *That the PM had given three speeches regarding the Panama Papers. [Hamid Khan read out two of the speeches in court].*
- *That a speech, dated 16th May 2016, was delivered by PM Nawaz Sharif in the National Assembly, and dismissed the allegations levelled against him in the Panama leaks.*
- *That the same speech also divulged the details of the PM’s assets and explained how he had acquired them, starting with the Bhutto era to Gen Musharraf era.*

The CJP Anwar Zaheer Jamali, raised a question about the ownership and value of the flats being discussed in the case; how PM Nawaz, Shahbaz Sharif and Hussain Nawaz could prove ownership of these flats.

Justice Azmat Saeed remarked [***while asking PM's Counsel that evidence regarding the matter be placed before the bench***], that British Virgin Islands-based firms Nielsen Enterprises Limited and Nescoll Limited, incorporated in 1993-94, were not the owners of the flats based in London's Mayfair area in 1999.

The PM's counsel said it appeared as though the case was targeting one person in particular, not corruption in general. Justice Jamali caught him promptly that as the petition was against the prime minister, there was nothing wrong with starting accountability from one [top] person; the process of accountability could move further.

Petitioner Advocate Tariq Asad, wished to submit a new request in court that day. CJP Jamali replied saying that six to seven requests were being submitted in court everyday so the case would never end. The CJP added that ***"You had requested that this case be taken to National Accountability Bureau and Federal Investigation Agency."***

Council for *Jamaat-e-Islami* [JI] Asad Manzoor Butt said that NAB and FIA were not doing their job and being complacent. The CJP held that NAB and FIA were there only to take salaries. However, as far as the additional documents submitted by the PTI were concerned, Sheikh Akram's application maintained that:

"...the general allegations made and the documents appended with, are specifically and vehemently denied for being incorrect, erroneous, misconceived and inadmissible.

In case the petitioner intends to rely on any documents appended with additional documents or to agitate matters during [Panama Leaks] proceedings, which are not related to the allegations / grounds other than the four London flats, the respondent reserves the right to submit appropriate replies to every document or allegation as well as raise objections to each document."

Meanwhile, the ECP also submitted its reply, saying it had deferred hearing on four identical matters relating to the concealment of assets and disqualification of the prime minister until a decision on similar pleas would remain pending before the Supreme Court. **PTI's petitions had come up for hearing before the ECP on 17th August 2016** and notices were issued to the respondents to clarify the legal and factual points raised in the petitions before the Commission on 6th September 2016.

The respondents **[PM & his family]**, however, had moved applications before the **ECP challenging its jurisdiction** and did not file any reply to the allegations raised in the reference; thus the ECP adjourned further proceedings – in the meantime the SC took cognizance.

A day before; Tariq Asad Advocate moved an application, pleading that if the apex court finally decided to appoint a commission to investigate money laundering and tax evasion allegedly committed by the PM and his family members, the scope of the probe should be enlarged to include other prominent individuals and parliamentarians, such as Imran Khan, Jahangir Tareen, Gen Musharraf, former president Asif Zardari and former Interior Minister Rehman Malik etc – however, no response from the apex court; perhaps **the JI was protecting the Sharifs.**

The PTI had also included excerpts from the FIA files and investigations prepared and completed by Special Investigation of the organisation during 1994-96. That FIA team had scrutinised and concluded the following:

- *Money Laundering by the Sharif Family through Foreign Exchange Bearer Certificates [FEBC].*
-
- *Transfer of money through Khamisa Khan's Hawalla Group of Peshawar.*
-
- *Import of wheat through Sh Saeed Muhammad, a Washington based friend of Nawaz Sharif.*
-
- *Bungling in the award of contract to M/S Daewoo of South Korea for the construction of Lahore-Islamabad Motorway [M1].*
-
- *Opening of Foreign Currency accounts in the names of fake persons for converting black money into white.*
-
- *Malpractices in the sanctioning of Sugar Mills.*
-
- *Privatisation of DG Khan Cement Plant to a close family friend and partner of Mian Nawaz Sharif.*
-
- *Obtaining loans from 31 banks & Development Finance Institutions [DFIs] by the Sharif family against fake collaterals.*
-
- *Seeking a loan of \$15 million for Brother Sugar Mills from Faysal Islamic Bank in lieu of permission to open additional branches of Faysal Islamic Bank in Pakistan.*

- *Ownership of off-shore companies of Sharif family in British Virgin Islands [BVI] and Jersey Islands.*
-
- *Inept, forged and fake privatisation of Muslim Commercial Bank.*
-
- *Obtaining heavy amounts from Mehran Bank through arm twisting and dreadful threats; cases of direct bribery.*

As a result of initial investigations carried out by the FIA, two cases against Hudaibiya Engineering Ltd and Hudaibiya Paper Mills were registered on the complaint of Income Tax Authorities and final reports under Sec 173 CrPC were submitted to the Banking Court.

The fact remained that in April 1997, all the team of investigators which had registered the said cases against Sharifs under the guidance of Gen Nasirullah Babar, the then Interior Minister, were suspended and later sent home – hats off to Nawaz Sharif’s revengeful attitude.

On 24th November 2016; PM Nawaz Sharif’s legal team placed before the SC bench on Panama-gate Case concerning **Gulf Steel Mills** in United Arab Emirates [UAE]. ***The following is an excerpt from documents*** containing the respondent's version of how Gulf Steel Mills was set up in Dubai. Summary of defence submitted to the SC bench by PM’s counsel is placed below ***Verbatim:***

"...In the year 1973, after severe victimisation and unfair treatment of the then government, Late Mian Muhammad Sharif moved to the United Arab Emirates [UAE] and had set-up Gulf Steel Mills (the "Company) in the year 1974 in Dubai.

Late Mian Muhammad Sharif carried on this very business through his nephew Muhammad Tariq Shafi. Mr Muhammad Hussain [Nawaz Sharif’s maternal uncle] was a partner in the Company.

That the then government of Dubai respecting the knowledge, know-how and experience of Late Mian Muhammad Sharif, not only granted leased land for the factory but also granted, with immediate effect, all utility connections required for the factory.

*The steel factory belonging to the Company was established by obtaining loans from domestic bank in Dubai. **Thus, no amounts were transferred or remitted from Pakistan for the purpose of setting-up, financing or running of this business.***

That, when Mr Muhammad Hussain passed away, his legal heirs through a cessation letter transferred their share, including the rights and liabilities, in favour of Mr Tariq Shafi, the only remaining shareholder, who was holding the shares on behalf of Late Mian Muhammad Sharif.

That, in 1978, Late Mian Muhammad Sharif decided to sell off 75% shares of the Company to Mr Abdallah Kayed Ahli, inter alia, to settle the Company's outstanding liabilities with the domestic bank in Dubai. Consequently, in 1978, Mr. Tariq Shafi sold 75% shares of the Company through a tri-partite agreement.

*It is pertinent to mention that the money obtained from the sale of 75% shares of Gulf Steel mills was utilised exclusively to settle its outstanding liabilities. Simultaneously, with the execution of the tri-partite agreement, it was agreed that the business for the factory would be run under the name of "**Ahli Steel Mills Company**" (the "Ahli Company").*

Of AED 28,500,000 capital of the Ahli Company, Mr Abdallah Kayed Ahli subscribed to 75% thereof, whilst the remaining 25% were treated as having been contributed by Mr Tariq Shafi in accordance with the tri-partite agreement. In this manner, Mr Abdallah Kayed Ahli came to own 75% of the business of the factory, which was previously exclusively owned by Late Mian Muhammad Sharif. A fresh partnership was executed between Mr. Abdallah Kayed Ahli and Mr Tariq Shafi.

That, in 1980, Late Mian Sharif decided to disengage himself from his steel business in Dubai. Therefore, an agreement was signed between Mr Mohd Abdallah Kayed Ahli and Mr Tariq Shafi whereby the 25% shares in Ahli Company were sold to Mohd Abdallah Kayed Ahli against a total sale consideration of AED 12 million."

'Gifts Circle' & Expenses of Sharifs: The petition filed by the PM's counsel in the Supreme [during the last week of November 2016] Court carried details of transactions made by PM Nawaz Sharif and his children within family through GIFTS; in addition to cash, some lands were also gifted to each other.

In his income tax return filed in 2011, the PM declared ownership of a Toyota Land Cruiser and a Mercedes Benz – among others, both gifted to him; but who gifted the two vehicles was not mentioned.

In a Wealth Reconciliation Statement filed by the PM for the same year of 2011, the PM stated that he received Rs:129,836,905 [130m] from his son; but which son gave him that large amount of money as gift – not specified.

Additionally, the Wealth Reconciliation statement of Nawaz Sharif showed that the PM gave his daughter Maryam and his son Hussain Nawaz gifts of Rs:31,700,000 [31.7m] and Rs:19,459,440 [19.46m] respectively.

Although Kulsoom Nawaz, the premier's wife, did not give her family members gifts of money, she donated a sum of Rs:1,000,000 to the family's trust, Sharif Trust; in a Wealth Reconciliation Statement as on 30th June 2011 it was mentioned.

The documents submitted to the SC also told that in the year 2011, the PM spent nothing on electricity, gas and rent bills for his residence.

The PM showed expenses of Rs:830,681 as the residence's telephone, mobile and internet bills; for the same year 2011, he showed travelling [both foreign and local] expenses of Rs:2,261,368 [2.2m].

Under running and maintenance of vehicles expenditure, the PM showed Rs:1,436,373 and a sum of Rs:205,062 as membership fees of a club. A sum of Rs:15,145,222 [15.14m] as expenditure on other personal household expenses, including repair & maintenance of residence; driver, domestic staff, food, clothing, medical, marriages and functions.

PM's house expenditure and personal expenses: In his wealth reconciliation statement to the Federal Board of Revenue [FBR] for the year 2011, Nawaz Sharif had declared Rs:19,878,706 [19.87m] as personal expenses; for year 2012 the statement showed Rs:24,096,786 [24m] under the same head.

Wealth statement of PM's spouse Kalsoom Nawaz showed that she spent Rs:1,125,630 during year 2011 as personal expenses and only Rs:15,035 during the year 2012.

In PM Nawaz Sharif's wealth statement for 2012 and in an income tax return filed in 2012 declared that he received more than 684 kanals of land from his mother as a gift.

As per FBR's record, Nawaz Sharif had spent nothing on electricity, gas and rent bills at his residence during the whole year 2012. However, expenses of Rs:603,987 as the residence's telephone, mobile and internet bills were

shown. Under the head of travelling [both foreign and local], expenses of Rs:5,253,842 [5.25m] were also shown for the year 2012.

During year 2012; under running and maintenance of vehicles expenditure, Nawaz Sharif showed Rs:1,000,000 [1m]; paid a sum of Rs:51,716 against club membership fees.

During the same year of 2012; Nawaz Sharif had shown an expenditure of Rs:17,187,241 [17.187m] on other personal, household expenses, including repair / maintenance of residence, drivers, servants, food, clothing, medical, marriages and functions.

Travelling expenses: FBR's record placed before the SC showed that Nawaz Sharif spent Rs:1,224,892 [1.24m] on airfare during the year 2010; made 10 domestic and international tours during the year. In 2011, he made only four national and international tours, which cost Rs:998,206. In 2012, he spent Rs:1,776,600 [1.776 million] on 10 domestic and international travels.

Interestingly, the remarks given in the PM's '**Statement of Assets & Liabilities [2012]**' were that "*...he [PM Nawaz Sharif] is living in [his] mother's home*" whereas, Nawaz Sharif's [official] ***net wealth had increased by Rs:95.5 million between 2011 and 2012.***

As per the '**Detail of accretion in wealth**' of Nawaz Sharif and spouse [Mrs Kalsoom Nawaz], their net wealth as of 2012 was nearly Rs:245 million, it was Rs:149 million up until 30th June 2011; the record was placed before the SC from the FBR.

"I was never ruined but twice; once when I lost a lawsuit and once when I won one."
~ **Voltaire**

Scenario 209

PANAMA LEAKS TRIAL IN SC - II:

On 30th November 2016; the Supreme Court asked PTI to elaborate about the businesses owned by the Sharif family saying ***the court was not inclined to review political statements, nor would announce a verdict on the basis of news reports.***

SAVE NAWAZ SHARIF BILL:

On the political front, the PML[N] managed to get passed '**Save Nawaz Sharif Bill**' in the parliament on 1st December 2016.

The said controversial bill sneaked through the National Assembly in its fourth attempt, to the dismay and protest of the opposition which had previously managed to block "***The Pakistan Commission of Inquiry of Bill, 2016***" three times, then calling it the "***Save Nawaz Sharif bill***". The legislation was pushed through parliament only to save the prime minister from the Panama Leaks fallout.

The PML[N]'s bill provided for the constitution of a powerful commission for investigation into Panama Papers issue as well as other issues. In their opinion, the scope of the commission would be wider and it would have all the authority to constitute special teams of experts as well as international teams to get the required information.

The then existing law related to the appointment of commission of inquiry and empowering it for the purpose was Pakistan Commission of Inquiry Act, 1956. A clause of the new bill titled "***protection of action taken in good faith***" said:

"No suit or other legal proceedings shall lie against the federal government, the commission or any member thereof, or any person acting under the direction either of the federal government of the commission in respect of anything, which is in good faith

done or intended to be done in pursuance of this act or of any rules or orders made there under or in respect of the publication."

The on-going session was to be prorogued a day before but the PML[N] government extended it by one day to pass the bill; one PPP MNA Aijaz Jakhrani had protested against saying that:

"There is monarchy in the country, we cannot call it democracy; the PML[N] government took two weeks to pass a bill. You [the government] faced embarrassment thrice for not maintaining quorum in the house despite having 2/3 majority."

The opposition announced boycott from their side while the MQM also supported the PPP lawmakers' sentiments and criticised the government for not taking the house seriously. The *Pakistan Tehreek-e-Insaf* [PTI] had already boycotted the whole session, saying that they would not participate in the proceedings of a parliament where the prime minister had become gravely controversial due to Panama Leaks disclosure.

On 3rd December 2016; *Jamaat e Islami* [JI]'s Sirajul Haq submitted a fresh application with [main] request to constitute an inquiry commission in the Panama Leaks case to probe into all persons, their family members, children, companies and business entities of those whose names had surfaced in the leaks dated 3rd April 2016.

The petition also requested the apex court to order the Federal Board of Revenue [FBR] as well as the Election Commission of Pakistan [ECP] to initiate an independent action against the names in Panama Leaks.

On the same day of **3rd December 2016;** a 12-member delegation of Qatari royals, including Prince Shaikh Hamad bin Jassim bin Hamad bin Abdullah bin Jassim bin Muhammed Al Thani, arrived in Lahore. The timing was crucial — as it did in the wake of the counsel for the premier's sons presenting a letter from Prince Jassim before the SC pertaining to the Panama-gate Case. Prime Minister Nawaz Sharif's son, Hassan Nawaz, received them and taken to the Sharif's Jati Umra residence.

One could recall that on 15th November, submitting documentary evidence on the 'legitimacy' of their assets before the SC, PM Nawaz Sharif and Maryam safdar, claimed their London apartment was bought through Qatari investments. PM children's counsel Akram Sheikh submitted the letter from Qatari Prince to the top court's larger bench.

The opposition, including PTI's lawyers, had questioned the sudden entry of the Qatari prince in the Panama Leaks case. The media was told that the prince was fond of hunting and was here in Pakistan on a personal visit.

MONEY TRAIL FOR LONDON FLATS:

During hearings on **30th November 2016** and two days after, a five-member larger bench headed by CJP Anwar Zaheer Jamali resumed the hearing of Panama Leaks case and asked PTI counsel to elaborate as to wherefrom the capital for Jeddah Steel Mills came and how was the money transferred to London. The judges also remarked that:

"If Sharif family's link with offshore companies prior to 2006 is established then the entire burden would be shifted on Sharifs.

We cannot review political statements and if a verdict was announced on the basis of news reports then your client may also have to face difficulty."

The Supreme Court, while pointing towards Akram Sheikh, the lawyer for PM Nawaz Sharif's children, passed remarks that:

"The Sharif family had not presented documents for companies it had mentioned. In fact, documents had been hidden from the court; why were the documents hidden? If you say that you are a shareholder, you will have to give evidence."

The new legal team of the PTI presented the case before the bench, after the party's chief lawyer, Hamid Khan, rescued himself from representing the party. Another senior lawyer Naeem Bokhari was asked to take place of Hamid Khan to represent PTI in Panama Leaks Case.

Talal Chaudhry, the PML[N] spokesperson remarked that: ***"You {PTI} have hired an actor NOT a lawyer."***

[While speaking to Geo News later, **Hamid Khan** remarked that: *"After media's campaign against me, it was not possible to continue with the case proceedings.*

We lawyers have our own way of presenting a case, which is why I refused to continue with the case - I informed Imran Khan that I cannot fight the battle on the media front."

During the hearing of that day, the PTI's new counsel Naeem Bokhari started off the hearing confidently. On a lighter note he told Justice Azmat Saeed: *"It seems like today you will get angry at me."* --- "Please present your case; AND do not flatter me," a prompt answer from Justice Azmat Saeed was there

Mr Bokhari said the prime minister lied in his address to the nation and was involved in tax evasion. He urged that Maryam was the beneficiary owner of the London flats, adding that the trust deed between Maryam and Hussain Nawaz did not prove her stance. Bokhari also called for apex court's action against the NAB Chairman for failing to perform its duties.

The SC bench agreed that there were discrepancies in the Prime Minister's speech in the National Assembly and the documents submitted by his children in the court.

Justice Ijazul Ahsan said that according to documents submitted by the prime minister's children, they invested 12 million Dirhams with the Qatar royal family. While in his speech the prime minister had said that this investment was used by the Prime Minister's children, Justice Asif Saeed Khosa completed the sentence.

Jeddah Factory: Mr Bokhari brought the court's attention to a Jeddah Steel Mills bought in 2007 and urged that the London flats were bought before buying this factory.

Justice Azmat Saeed said that the documents submitted by the prime minister's children only speak about the Dubai Steel Mills but didn't mention where investment for the Jeddah Steel Mill came from. The judge also pointed out that the documents didn't mention that the said investment of Dubai Mills was used to purchase the London flats.

Naeem Bokhari wondered if it had been mentioned that loan had been taken from banks for the Jeddah Factory but Justice Ijazul Ahsan remarked that:

"How did he get loan from Saudi banks – AND how much was the Jeddah Factory sold for?"

Mr Bokhari informed - the PM claimed that in June 2004 the factory was sold for \$17 million; and that the prime minister [*had said that he*] had submitted all documents in the apex court. At that moment Justice Azmat Saeed said that: **"....the documents might be available everywhere but they have not been submitted in the court."**

Naeem Bokhari emphasized that the London flats were bought between 1993 and 1996. Justice Asif Saeed Khosa said that:

"....these were the sources of income through which the London flats were bought.

In two different documents submitted there were no similarities between signatures of Tariq Shafi - How did Tariq Shafi transfer money to Qatar."

Naeem Bukhari said that Shahbaz Sharif had forged Tariq Shafi's signature. Also that prime minister had lied and hid evidence, therefore, **'he has been neither Sadiq nor Ameen, and should be disqualified'.**

Speaking to the media outside the Supreme Court, PTI leader Jehangir Tareen held that discrepancies in the prime minister's statements were 'effectively' presented in the court; the prime minister had lied to the nation in his speech in the National Assembly.

Tareen also told the media that when the Dubai Mills was sold it was in a loss. The prime minister said that the mills was sold in 2004-05 and the flats were bought. **"However we presented documents to prove that the prime minister's children were using these flats since much earlier and the same were purchased during 1993-96."**

Asad Umer, speaking to journalists held that the government had told so many lies that it was finding it difficult to prove their point: **"In the trust deed filed in the court the two offshore companies have not been mentioned."**

The hearing was then adjourned till 6th December 2016.

On 6th December 2016; the Supreme Court of Pakistan resumed hearing of the Panama Leaks Case; the bench headed by CJP Jamali was seen in high mood. Till then PM Nawaz and his children; Hassan Nawaz, Hussain

Nawaz and Maryam Safdar had filed their official response on offshore companies and their flats in London.

The Chief Justice Jamali was responding to *Jamaat e Islami* [JI]'s request of announcing an inquiry commission with the mandate to investigate the matter. During the hearing, the chief justice added that the National Accountability Bureau [NAB], the Federal Board of Revenue [FBR] and the Federal Investigation Agency [FIA] do not operate effectively. The CJP held that ***"if these institutions do not want to work, why don't we shut them down"***.

During the proceedings, Justice Saeed Khosa raised three questions for the PM's counsel about the companies owning London flats.

- *How did the children establish these companies?*
- *Explain, who is dependent on whom?*
- *Whether the facts in prime minister's speeches are true or not?*

In his arguments, PM's lawyer Salman Aslam Butt said the petitioners have failed to provide evidence that the companies were formed illegally. To this, Justice Khosa remarked that ***after accepting the ownership of companies, the burden of proof lies upon you.***

PTI lawyer, Naeem Bukhari, continued his arguments against the Sharif Family contention that they bought flats in 2006. Both the petitioners, including PTI Chief Imran Khan, and the defendants, the family of PM Nawaz Sharif, requested the larger bench to hold day-to-day proceedings.

A request for daily hearings had become all the more necessary since Advocate Salman Aslam Butt, who was representing the prime minister, had sought an adjournment of the case from 12th to 19th December. The CJP was reaching superannuation on 30th December 2016, but his farewell reference was being held on Dec 15th, thus he was not available thereafter.

Senior counsel Akram Sheikh, who was representing PM's three children — Maryam, Hussain and Hassan Nawaz — also held that: *"...we will plead before the court to close the proceedings by conducting day-to-day hearings. It is a national loss; therefore, he would implore the court not to adjourn the case until its conclusion."*

PTI's lead counsel Naeem Bokhari concluded his arguments in which he attacked the trust deed of 2nd February 2006 signed by Maryam Safdar in which she was shown as a trustee of Hussain's companies Nescoll and

Nielson Enterprises but at the same as a 49 percent shareholder of a company called Coomber Group. Mr Bokhari added that:

"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 second from where Hussain & Hassan Nawaz got money to run their business empires."

ACTUAL PRICE OF LONDON FLATS:

Meanwhile, Akram Sheikh submitted an application in line with an earlier court query [*made by J Azmat Saeed Sheikh*] regarding certain documents with an intention to establish that the actual price of all the four flats then was £1.905 million that amounted to a maximum of Rs:120m at the time mentioned. Mr Sheikh added:

"We have submitted the documents since Mr [Imran] Khan in his petition had claimed that billions of rupees were skimmed to launder and get the flats in London.

*According to the land registry of 7th May 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 earlier owner of the flat was Herby Transfers.*

*Likewise, 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 that property was Delfina Limited.*

*Whereas the property **17A Avenfield House, Park Lane London** was registered on 5th July 1996 in favour of Nescoll Ltd for £245,000. The previous owner of the property was Aksala NV of Chuchubiweg, Netherlands Antilles.*

All together the amount was 1.9m pounds."

On 7th December 2016; a larger bench of the SC headed by CJP Jamali adjourned the Panama case hearing and hinted at forming an inquiry commission comprised of one Judge to investigate the allegations levelled in the petitions by both parties. The SC asked both parties to decide over the formation of a commission which would comprise one judge and be able to call anyone as part of the probe.

During that day's hearing, CJP Jamali asked on which date PM's daughter Maryam Safdar purchased the property [Land] and made payment for it. PM's counsel Salman Butt argued that *'the prime minister does not need to reveal his tax files'*.

Justice Asif Khosa said that ***'we do not give a verdict without legal evidence'***.

PM's counsel replied: *"This is a great defence that my father knows and I don't."*

Justice Ameer Hani Muslim said: ***"You should rather say I don't know how the money was paid."***

Salman Butt argued that: *'...the records are 40 years old and it is difficult for him to find documents'*.

Justice, Khosa said that: ***"...in your speeches you had said that you had all the documents. All these financial matters were between grandfather and grandson."***

Salman Aslam Butt informed the apex bench that the land was purchased on 9th April 2011 and money was gifted by Nawaz Sharif. Maryam had paid back money to her father in the form of land; and also that ***'Maryam Nawaz lives in Jati Umra'***.

Justice Sh Azmat Saeed asked: ***"Is Jati Umra property in Maryam Nawaz's name? Who pays for the expenses?"***

The defence lawyer said: *'Maryam earns through agriculture'*.

On 8th December 2016; PTI Chairman Imran Khan told the media that ***his party did not agree with the idea of a commission*** that would investigate the Panama Leaks case and that his party would rather want for the Supreme Court to give a verdict at its own when the hearings finished. Imran Khan came out with an explicit stance that:

"We feel that the bench hearing the case is qualified; the Supreme Court should hold a hearing on daily basis.

A commission will only be fruitful if the prime minister resigns; otherwise, Nawaz Sharif will affect the working of the commission.

When PTI had decided to approach the court over the Panama Leaks case people were sceptical - because the public has stopped believing in institutions. This fact was also acknowledged by the Supreme Court a day before.

We [PTI] have already won the case in the Supreme Court. Nawaz Sharif's lawyer had said that in the parliament he had given a political statement- which means he lied."

This was with reference to deliberations made by PM's counsel in the Panama Leaks case; *Salman Butt's statement in the apex court that the speeches that the premier had made on the floor of the parliament were not meant to be taken as his legal position.*

PM's counsel had deposed before the SC bench that **"...those were not legal testimonials rather, mere political statements."** Earlier, the premier's speeches were about one of the three questions that the bench had asked; the other two being how the prime minister's children formed the companies and who in the family was dependent on whom.

"Nawaz Sharif has to answer as to why he lied," the SC's key question was not being answered adequately.

During second week of December 2016, PM Nawaz Sharif landed in despair when the SC bench on Panama Leaks announced that they would not avail their winter vacations to continue examining the submitted record from both sides. On the other side the changeover in the army leadership and major overhauling in the top brass had brought some respite to the embattled PML[N] government but the flavour remained the same.

In a remarkable turn of events, the SC bench adjourned the Panama proceedings during mid December [2016] **to resume again in the new year with new bench** as the head of the bench CJP Jamali was retiring on 30th instant. With no serious challenge from a restless but brittle opposition, the prime minister appeared composed but the estimation was quite premature given the volatility of Pakistani politics.

With a new chief justice at the helm, a new bench was likely to hear the case afresh and decide whether or not to form a commission of inquiry. The case could drag on, making the prime minister happier though the suggestion about a commission had already become controversial. Whether the new chief justice would heed Imran Khan's request to retain the old bench – no one was sure; eyes were focused on Justice Saqib Nisar, the new incumbent.

PM Nawaz Sharif was lucky enough to avail the second time within three years to appoint an officer of his own choice to lead Pak-Army; hoping to tilt the balance of power towards his civilian government but with both officers he could not go easy. The previous army chief Gen Raheel Sharif proved himself more professional, high profile than the Sharifs, more loyal to the country and more patriotic believing in 'Pakistan First'.

With the new chief Gen Bajwa even, the civil - military tensions continued to prevail because of Nawaz Sharif's own ineptitude, fragile governance and directionless policies on key national security issues. However, the PM felt much more confident about taming the military by appointing a low-profile General albeit he stood for the continuity in the policies of his predecessor, Gen Raheel Sharif though many close to the later were sidelined.

No doubt every army chief likes to choose his team, but normally there prevails a kind of continuity in army's internal working policies. However, the appointment as ISI chief of Lt Gen Naveed Mukhtar, who had very close family links with Sharifs, had particularly raised eyebrows of intelligentsia – but he was a professional soldier; so no one worried.

In the words of Zahid Hussain, a celebrity journalist of Pakistan:

"Whatever consideration there may be in those new appointments the main loyalties [of the officers] will still remain with the institution. Who knows this better than Nawaz Sharif himself?"

.....the transition in the leadership provides an opportunity to the prime minister to mend his fences with the army. But he must not repeat the mistakes of the past."

On 31st December 2016; the new appointed Chief Justice of Pakistan, Mian Saqib Nisar, constituted a five-judge larger bench to hear the Panama Leaks Case. The bench had to hear the case on 4th January 2017. Headed by Justice Asif Saeed Khosa the bench comprised of J Ejaz Afzal Khan, J Gulzar Ahmad, J Azmat Saeed Sheikh and J Ijazul Ahsan.

Earlier, Chief Justice Anwar Zaheer Jamali, was heading the bench and conducted 10 hearings of the case, adjourned the case till the first week of January before proceeding to his retirement.

***NEW SC BENCH IN PLACE:
J KHOSA – QUICK & STRAIGHT:***

On 4th January 2017; a new bench of the Supreme Court resumed hearing of the litigious Panama Leaks case. Headed by Justice Asif Saeed Khosa, the five-judge SC bench asked Makhdoom Ali Khan, the newly engaged counsel for PM Nawaz Sharif, to apprise the court of the dates when he became the prime minister twice, Punjab's chief minister as well as the provincial finance minister and when he was out of the country during Gen Musharraf regime.

The apex court asked for the dates against the backdrop of his interview to a private TV channel in which he stated that he had parted ways with the family business in 1997. The question became more relevant in view of the allegations of a conflict of interest, especially when there was no money trail in the shape of banking transactions to establish how sale proceeds of the Gulf Steel Mills in the UAE got invested in Jeddah or Qatar.

Justice Khosa was seen more concerned, wondering whether the then prime minister was using his official position for transfer of the money. Explaining further, the judge observed that it was in 2000 that the PM's family went to Saudi Arabia and it seemed that sum of 12 million dirham — proceeds from the sale of Gulf Steel — remained parked somewhere and was even available for investment in Jeddah after a gap of almost twenty years.

SC's new bench also made it clear 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*".

J Ejaz Afzal told the PTI's Counsel to establish that the proceeds from the Gulf Steel sale remained parked in the accounts of the prime minister for some time. Another bench member Justice Sheikh Azmat Saeed asked:

*"...to determine what constitutes disqualification of the respondent [PM] for not being **Sadiq [truthful] and Ameen [honest]** under Article 62 of the Constitution.*

*But don't make us interpret the meaning of **Sadiq & Ameen** in such a way that contesting elections by politicians become almost impossible in future."*

PTI's Counsel Naeem Bokhari stated before the SC's apex bench that the prime minister mis-stated in his address [dated 5th April 2016] to the nation and statement [dated 16th May 2016] before the parliament when he claimed that the sale proceeds of the Gulf Steel were worth 33.37m dirham. He described it a false assertion, not corroborated with subsequent supplementary statements made by his three children — Maryam, Hussain and Hassan Nawaz.

Justice Ejaz Afzal wondered whether this admission amounted to any guilt and led to any illegality. The judge also inquired that:

"If there is / was any UAE law allowing an individual to possess and carry a huge amount of money outside Dubai bypassing banking transactions - Does this amount to commission of a crime."

Justice Khosa asked Mr Bokhari that:

"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 establish 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?"*

Justice Khosa, while raising questions over the money trail given by the Sharif family, observed that the prime minister in his speeches had not mentioned his family's investments in Qatar. Conversely, Sharif's children claimed that the family had made investments in real estate in Qatar. **The judge also wondered why these properties had not been transferred to other heirs of the late Mian Sharif.**

The fact remained that *"...there is the issue of conflict of interests in this case as well,"* specifically referring to PM's TV interviews in which he explicitly said that he had pulled out of the family business in 1997. Even

otherwise, under Section 122 of the *Qanoon-i- Shahadat Act 1984*, the onus of proof was on the respondents and they had to explain how they had got money and how they acquired the properties abroad.

AML chief Sheikh Rashid requested the bench to allow live telecast of the case proceedings to which the top court didn't agree.

Mr Bokhari also sought a direction against the NAB chairman requiring him to move a belated appeal before the Supreme Court against the judgment of the Lahore High Court dated 11th March 2014, which had rejected NAB's plea of opening corruption references against Sharifs in the Hudaibiya Mills case.

The NAB Chairman could be served with a show-cause notice under Article 209 of the Constitution for reference in the Supreme Judicial Council [SJC] because he had committed misconduct and dereliction of duties for failing to move the appeal in time. However, the apex court clarified it could only make a reference to the SJC nothing beyond.

Mr Bokhari pleaded the apex court to summon Punjab Chief Minister Shahbaz Sharif to explain how ***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.***

Shahbaz Sharif should tell the court how the huge amount of £34 million was paid to satisfy the judgement without seeking prior permission of the State Bank of Pakistan. ***If NOT from Pakistan***, then how the required money was borrowed from any lending company outside the country to pay back liabilities. PTI's Counsel Naeem Bokhari also urged that:

"The gifts of Rs:740m to the prime minister from his sons were income from other sources and, therefore, liable to be taxed. The FBR should be ordered to recover the tax and if the court reached to the conclusion that the tax was due, then the PM had incurred disqualification under Article 63 of the Constitution.

The apex court should hold that the documents released by the International Consortium of Investigative Journalists [ICIJ] after years of forensic investigations were authentic, especially when the PM's children were given the opportunity to rebut the allegations but they kept quiet.

Likewise, the letter of a Qatari prince, Hamad Bin Jassim Bin Jaber Al Thani, claiming that the Sharif family made investments in Al-Thani family business through the Dubai sale proceeds was an afterthought and complete concoction that had completely destroyed the credibility of the prime minister.

All the above malpractices lead to PM's disqualification and appropriate penal actions."

J AZMAT SAEED SEEN ON PM SIDE:

On 5th January 2017; SC bench told PTI's Counsel Naeem Bokhari that *"If you start hanging people on the basis of news clippings then your client [Imran Khan] will not survive either."* A five-member bench of the apex court, during proceeding, advised PTI to submit documents or link connection with the case instead of talking about news clippings.

On that day, PM Sharif's legal team submitted written reply to the apex court's questions which were asked in the hearing of day before. The information about PM's public offices and businesses was also placed before the apex court. Justice Khosa pointed out that PM never stated that London flats were owned by his sons.

PM's reply stated that he [the prime minister] was provincial finance minister from 1981 to 1985, after which he occupied the office of chief minister Punjab till 1988. During the period of April - May 1988, he was acting chief minister. Till 1990 he was CM Punjab again. He went on to become prime minister till 1993 for the first time, and then from 1997 till 1999 he was prime minister for the second time. From 1993 till 1996 he was the opposition leader; was exiled in 2000 which ended in 2007.

On 6th January 2017; the SC's bench hearing the Panama Leaks case expressed conflicting opinions over which side could shoulder the burden of proof. While Justice Asif Saeed Khosa wanted the onus to prove innocence to rest on Prime Minister Nawaz Sharif's family, two other members of the bench differed.

During the hearing of petitions seeking disqualification of the PM, Justice Khosa effectively narrated his opinion when he referred to the 2006 trust deed, declaring Maryam the trustee of her brother Hussain Nawaz, and observed that ***the onus to prove innocence had shifted to the***

respondents, i.e. the prime minister's family. The above observation appeared when PTI's counsel Naeem Bokhari cited that:

*"...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."***

Maryam Safdar had allegedly acted as a tool to launder money for her father Nawaz Sharif, of whom she was a dependant, and received gifts from father and brother. Justice Khosa observed while wondering

'.....whether the apex court should utilise the services of forensic investigators to match Maryam's signatures in the trust deed and other documents'.

So many questions needed to be answered since a strong connection between Maryam, Samba Group and Minerva Financial Services Ltd had emerged. However, J Sheikh Azmat Saeed dissented, observing that the real issues needing attention were the questions:

'....whether the trust deed was an admitted, valid and effective document; whether the two children were obliged to disclose the deed under UK laws; and under what capacity Maryam was declared the trustee or the owner of the companies in question.'

The apex court asked Mr Bokhari to apprise the bench *'what are the principles of **benami**'*; further that whether he wanted the court to lay

down a judgement that all gifts such the ones received by Maryam from her father and brother at different points of time were ***benami***.

At that juncture, Justice Khosa referred to ***Article 122 of the Qanoon-e-Shahadat 1984***, which suggests that the burden of proving a fact rested upon the person who had the knowledge of that fact, adding that it was always difficult to acquire documents regarding offshore investments.

Justice Khosa also cited Article 161 of the same law to emphasise that the law vested powers on any judge to pose questions or order the production of any documents to discuss proper proof. Thus it was for the defendants to produce documents to show how they acquired these offshore companies, as well as the money trail to buy the four London flats.

"Are we recording evidence?" was the observation from Justice Saeed.

"Why not then frame charges?" Justice Khosa said promptly.

"If we start recording evidence, then you will boycott [these proceedings]," J Azmat Saeed pointed towards Naeem Bokhari.

"Is it too much to ask for documents?" was Justice Khosa's retort. He also regretted that the defendants had not filed the required documents, adding that in order to refute the evidence filed by the petitioner; they would have to bring documents to support their claims.

Justice Azmat Saeed added that the matter would end if the defendants bring the relevant documents, explaining how Maryam became the beneficial owner of the London flats.

At this point, another member of the bench, Justice Ejaz Afzal, referred to Article 13 of the Constitution, *which provides protection to the accused from bringing any witness or evidence against himself*, adding that the Supreme Court was neither a trial court, nor was it seized with a civil case or inquiry at the moment. Then the judge advised Mr Bokhari that:

"You [the petitioner] have to satisfy us about the authenticity of the documents you have presented before the court; at this stage, it is too early to consider these documents."

J Azmat Saeed also reminded Mr Bokhari:

"....not to enter this territory since the communications he was referring to were not sent or received by you and the documents were mere photocopies. You rely on the Qanoon-e-Shahadat and throw away the rest of the law and the Constitution."

Justice Khosa then intervened, citing the relevant Supreme Court rules he emphasised that:

"We are trying to find out the truth; the [apex] court enjoys ample authority to order the production of any evidence necessary."

Justice Ejaz Afzal Khan observed here that:

"Perhaps the stage when the party is required to produce the evidence has not come; they would have recourse under Article 161 of the Qanoon-e-Shahadat.....Place all your cards on the table, so that we can look at them."

Justice Ijazul Ahsan also observed that:

"....the petitioner had not provided any document to prove ownership of the flats prior to 2006."

Mr Bokhari kept repeating that it was for the defendants to provide the same. PTI's counsel also submitted the transcript of an interview of one Haroon Pasha – the Sharif's financial adviser – where he had claimed that all the records and documents about financial transactions had been provided to their lawyer.

On 9th January 2017; Supreme Court judge, Justice Asif Saeed Khosa, identified ***honesty*** as the real issue in the Panama Leaks case, more so than the Sharifs' purchase of four London flats or the time of their purchase. He regretted while saying that:

"The real issue is that all statements made by Prime Minister Nawaz Sharif – in his address to the nation as well as the parliament – contradict each other."

The court wonders why the person making [such] statements was [considered] honest by the people, the National Assembly and even the apex court."

Justice Sheikh Azmat Saeed, pointing towards PTI's Advocate Naeem Bokhari, emphasised the need for caution in deciding a disqualification case under Articles 62 and 63 of the Constitution on the basis of a statement made by the holder of a public office, which later turned out to be false. The judge observed that:

"If we start disqualifying people under this pretext, no one will be spared, not even your clients."

Justice Khosa was courageous enough to explain why the bench was giving so much time to the Panama Leaks case:

"...the court understands the consequence of its decision — a decision that should be reached while striking a balance between satisfying the requirements of law on one hand and interpreting law in such a way that everybody should not be disqualified."

This case is the first of its kind that has come up; that's why the court did not want to rush into a decision.

We know the gravity of a declaration by the court and its affect for both the parties, saying that someone was not honest. But we have to lay down parameters, otherwise, except for the Jamaat-e-Islami chief Sirajul Haq, no one will survive."

However, next day Justice Khosa said ***'I think I should not have given the observation on Article 62, 63; I regret that.'***

Justice Ijazul Ahsan added that:

"The ultimate objective of this court is to get to the whole truth; it was understandable that the counsel cannot answer every question because the gaps have to be filled by the respondents [the prime minister and his family]."

On the same day [9th January 2017] Justice Sheikh Azmat Saeed told PTI's lead counsel Naeem Bukhari that **he had not answered any of the legal questions posed by the court.** The judge remarked that he was asked 16 legal questions and he answered none of them. He was needed to satisfy the court instead of media.

Naeem Bukhari told the court that the London flats were bought in Maryam Nawaz's name between 1993 to 1996. At the time of the transaction, she was underage and had no source of income.

Justice Khosa pointed out that the burden of proof was on the PTI since they had the evidence. It was the party's responsibility to show how the companies were purchased and where the money came from.

The judge also advised that a document in this regard should be submitted to the apex court; if the property belonged to the Qatari family then there was no question of money transfer.

Justice Azmat observed that the Sharif family had declared offshore companies in 2006.

Justice Gulzar said there was no objection if transactions were done through banks.

Mr Bokhari, however, argued that people's money have been laundered and [mis]appropriated to purchase the London flats, adding that the prime minister was answerable for the false statements he had made before the National Assembly and the nation.

The PTI counsel described the Qatari letter of 5th November 2016 as an attempt on the part of the PM to pad up his defence. In his address to the nation on 5th April 2016, he identified the sale of the Jeddah Factory as the source of finances for his son's business.

However, PM Nawaz Sharif never stated that the money was invested in Qatar. In his speech before the parliament, he asserted that the record regarding the sale of Jeddah Factory was available, but nothing had been placed yet on the apex court's record.

J EJAZ AFZAL SEEN SLANTED:

On that day, the SC bench also discussed the statement of Fed Finance Minister Ishaq Dar, recorded before a magistrate as an approver in the ***Rs:3.4 billion Hudaibiya Paper Mills default reference*** with NAB. The statement made under Section 164 of the Criminal Procedure Code [CrPC] was recorded on 25th April 2000 but the NAB never considered it important.

Later, the Sharif family had challenged the said reference before the Lahore High Court [LHC], where another stooge Justice Sardar Shamim quashed the reference on 11th March 2014, and remarked that if re-investigation was allowed against the Sharifs, it would provide a chance to investigators to pad up loopholes in their case. Justice Ejaz Afzal Khan observed:

"The NAB Chairman had shown connivance by not moving an appeal before the Supreme Court against the high court's decision. But by ordering the NAB chairman to file a belated appeal, the court cannot arrogate itself to sit in appeal against the high court judgement."

However, Justice Khosa, the head of SC bench, remarked that:

"The SC had held that the finality of the Tauqir Sadiq Ogra corruption case by the Islamabad High Court was not an obstacle for the Supreme Court to take up the matter again under Article 184(3) of the Constitution.

....a statement under Section 164 had to be recorded before a magistrate and can be used as evidence by any forum."

Justice Ejaz Afzal Khan quoted a Federal Shariat Court judgement, in which it was held that confessions in Hadd cases should be recorded before the competent court and not before a magistrate. **Here the legal fraternity smelt that the said judge was inclined to help Sharifs by all means.** Otherwise J Ejaz Afzal knew that due to such gimmicks and loopholes, **there has NOT been a single punishment for male accused in RAPE cases since April 1979 – yes 14 women have been 'sang-sarred' – Paki judiciary...hurrey.**

Mr Bokhari argued that he was seeking court directions that the NAB chairman, by not filing the appeal against the high court judgement, had committed dereliction of duty. Therefore, a reference should be moved against him before the Supreme Judicial Council [SJC]. Justice Khosa reminded the counsel that:

"Though the reference was quashed, the allegations still survived. Therefore, the value and worth of the statement of Ishaq Dar under Section 164 CrPC still holds the field; the quashing of the reference does not mean that the accused were acquitted."

Justice Khan immediately quipped: ***"Provided we ignore the judgement of the referee judge"***.

Justice Khosa, observed once more that:

"I can anticipate that if we call the NAB chairman and inform him that the court was sending a reference [against him] before the SJC, he may himself volunteer to hold a re-investigation in the said case."

Justice Khan also applauded the point that how the prime minister Nawaz Sharif could recall the whole money trail when the entire family business was run by Mian M Sharif, PM's father.

Justice Khosa very intelligently referred to three different stories relating to the Sharifs' investment in Dubai, Jeddah & Qatar which then ended up in London and said that if all the money in the three investments belonged to Mian Sharif, the money that travelled to London [*under the law of inheritance*] would ultimately go to the PM Nawaz Sharif.

On 10th January 2017; Justice Ejaz Afzal Khan of the SC's bench hearing Panama Leaks case observed that a dangerous precedent would be set if the Supreme Court disqualified PM Nawaz Sharif ***merely on the basis of his speeches related to the Panama Leaks.***

The member of the SC bench had categorically conveyed his opinion in the court while saying that:

"The Prime Minister Nawaz Sharif would not be disqualified on mere assumptions and without looking into the facts."

That day, the top court questioned the linkage of statement, given by PM Sharif in the National Assembly on 16th May 2016; the NA itself and all print & electronic media had its record but **certain SC judges could not find convincing document to support his speech.** Naeem Bokhari contended that the contradictory statements made by the prime minister on the floor of the house on 16th May 2016 and in his address to the nation on 5th April 2016 established his disqualification.

But Justice Ejaz Afzal Khan didn't buy Bokhari's point; he [the judge] remarked **that Nawaz Sharif's speech in parliament was independent and not part of any criminal transaction**, so it had nothing to do with the Panama Papers. He then remarked:

"We being human beings make statements. The question arises whether statements may become the basis to disqualify someone. If yes, then it would set a dangerous precedent."

Justice Asif Saeed Khosa, however, observed that:

'...the onus would be on the respondents to prove how a huge amount of money was kept alive for more than a quarter of century'.

Justice Ejaz Afzal asked PTI's counsel Naeem Bokhari how he could drag Mian Sharif's sons for shifting the business and money from one place to another when the whole business in Jeddah, Dubai and later on in London was controlled by him [PM's father]. Replying, Bokhari said: ***"This is just a simple question of facts."***

*[More astonishingly; there was nothing on record that **the whole business empire in Pakistan, in three Arab States and in London was all controlled by a sixty years old man Mian Sharif** single handedly. The Sharifs' counsels had not placed even a single document supporting this version.*

It was only another false verbal statement by Sharifs which was being believed and followed by two judges – just to push the whole case into the dust-bin.]

The bench also questioned the source of money invested by Hassan Nawaz, son of Prime Minister Nawaz Sharif, in London business soon after completion of his education in 1999. Naeem Bokhari told the court:

"Hassan Nawaz had established a company in UK during the year 2000. He earlier said in an interview that he was a student with no source of income; and that the rent of the London flats was also being paid from Pakistan.

In his speech made in parliament, PM Nawaz Sharif had said his late father had established a factory in Jeddah whose sale proceeds provided funds to Hussain Nawaz and Hassan Nawaz to purchase the flats in London."

Naeem Bokhari presented a 249-page FIA's Investigation Report about money laundering of the Sharif family during 1993-96 but **Justice Sh**

Azmat Saeed turned it down and discarded simply because it was compiled by Rehman Malik.

No comments were offered on the contents or material of that FIA's report. Later Justice Khosa observed that much research was put into the report but it ended nowhere. The two judges could have seen the material first instead of throwing the file away because it was against Sharifs.

NAWAZ SHARIF LIED OR OMITTED:

On 11th January 2017; Prime Minister Nawaz Sharif's counsel Makhdoom Ali Khan said that the Supreme Court must decide **'whether Nawaz Sharif lied or committed an inadvertent omission'**. Mr Khan urged before a five-judge SC bench that:

"The prime minister was not making a sworn, itemised submission in a court of law. The PM did not intentionally suppress any facts in his speech before the National Assembly on the Panama Papers issue; rather he gave a broad overview about his family's businesses set up by his father."

Justice Asif Khosa prompted immediately that:

*"You're putting in words different from what Salman Aslam Butt, who earlier represented the prime minister, had stated — that **the PM made a 'political statement' on the floor of the house.**"*

In turn, Mr Khan asked how many discrepancies and contradictions there were in the itemised petition moved by the PTI, which had been filed after days of consultation and deliberations by senior lawyers. Justice Khosa again retorted that:

"We hope you will not seek the disqualification of their lawyers. Should the statement of the prime minister be construed as a half-truth or a lie?"

J Ejaz Afzal Khan highlighted the difference between intentional suppression of the truth and an inadvertent omission. Justice Ijazul Ahsan recalled that the **prime minister's address of 16th May 2016 to parliament was not an extempore address, but a written speech;**

the prime minister knew whatever he might say would be subject to scrutiny.

Instead, Mr Khan emphasised that the prime minister never owned any offshore company in the British Virgin Islands [BVI]s or any other tax havens, nor had he been a shareholder, director, guarantor of any loans or the beneficial owner of any overseas investment. Therefore, the PM could not be asked to justify or answer for the business of his sons, adding that it was up to his children to furnish any material record.

Mr Khan continued to argue that his client never said that the proceeds from sale of the Jeddah Steel Mills helped start the business of his sons. When he referred to the premier's statement that he had nothing to hide because ***PM's life was like an open book***, Justice Khosa observed that ***many pages from that book seemed to be missing.***

Highlighting different contradictions in the PTI petition, the PM's counsel pleaded that the court should not overstretch the limits of its jurisdiction under Article 184(3) of the Constitution. The burden to prove all allegations rested with the petitioners and not the PM, who had nothing to do with the money which didn't belong to him.

Mr Khan also argued that if the PM got nothing out of the sale, then he was not required to disclose anything, nor was he obliged to pay taxes. The entire business was run by his father [Mian Sharif], who was in charge of everything until his death in 2004, after which the business was handled in accordance with instructions / will of the deceased.

Mr Khan told the court that the same instructions had been elaborated in the Qatari letter dated 5th November 2016. He emphasised that it was for the court to determine whether the premier had lied or made inadvertent omissions in his speech.

When the apex court asked why the prime minister had not placed anything on the record to show how the money went to Jeddah from Dubai and finally landed in London; the counsel maintained the PM never had the use of this money; his children would explain better.

During the painful proceedings of that day, Justice Sheikh Azmat Saeed observed that all efforts were being done to block the truth — sometimes by the petitioners and sometimes by the respondents — at a time when the nation wanted the true picture. The matter was intentionally being dragged to confusion thus delay.

On 12th January 2017; when the SC's larger bench led by Justice Asif Saeed Khosa resumed hearing, Justice Ijazul Ahsan remarked that the records which the Prime Minister mentioned had not been produced while adding that: ***"We can not decide what is true or false without looking at the records."***

During his arguments, the Prime Minister's lawyer Makhdoom Ali Khan again reiterated that Nawaz Sharif was not director or shareholder of an offshore company, nor was he its beneficial owner. In that day's proceedings, PTI's counsel Naeem Bokhari had already completed submissions of his evidence.

Meanwhile, Makhoom Ali Khan, the PM's counsel resumed his arguments before the SC bench but was immediately interrupted by the judges for want of money trail for the London flats and asked to prove there were no inconsistencies in the PM's speech in the National Assembly [of 16th May 2016] and the record being submitted.

Mr Khan, the PM's counsel vehemently denied that his client had anything to do with the London flats. He argued that the family business was transferred to Nawaz Sharif's son, Hussain Nawaz after the death of Mian Sharif, the PM's father. However, Justice Khosa inquired that:

"...if there was no connection, then how did the money trail lead to the London flats. There are two different money trails before us. How did the money go from Jeddah and then to London? And how did the money go from Dubai to London and then Qatar?"

The PM's counsel once more denied that Nawaz Sharif had been a director of the Sharif family's factory in Dubai. Justice Khosa remarked that:

"How can we believe that he was never the director? No documents have been submitted before us to prove he was never been the director."

Khan told the bench that ***the Dubai factory was established after taking a loan***, upon which he was reprimanded by a judge for presenting [apparently] wrong documents in the court. Both the bench and counsel of PM Nawaz Sharif didn't see eye to eye when the latter argued that Dubai Steel Mills were founded on a bank loan. The counsel in turn asked the court to form a commission *'to go to Dubai and review allegations made against the prime minister.'*

Justice Ijazul Ahsan observed that the prime minister had himself announced in the National Assembly that the Dubai mills belonged to Sharifs and that all the records were available. **"Now the burden of proof is on you,"** J Ijaz told the PM's counsel in plain words.

Mr Khan was of the opinion that presenting documents and proof was the petitioner's job but Justice Khosa reiterated that:

"....the prime minister's lawyer will have to satisfy the court regarding the ownership of the Dubai factory."

Justice Sheikh Azmat Saeed was a little harsh while telling Makhdoom Khan that the Panama Leaks case was based on contradictions in statements made by the prime minister on the floor of the National Assembly after the Panama data appeared on the horizon in April 2016.

Justice Ejaz Afzal, while referring to the plaintiff's allegations that Nawaz Sharif provided incorrect statements, warned Mr Khan that:

"If you disagree, then you will have to prove it. If there is a small mistake in the speech, it can be overlooked. But if mistakes were made on purpose, there will be serious consequences."

PM's counsel Mr Khan argued before the larger bench that article 19 of the constitution ensured freedom of speech to every individual. He reiterated that the premier's speech had no conflict. Justice Khosa added that:

"We do not believe that the speech was wrong but if something was hidden on purpose, we will consider that to be a half truth."

*He [the PM] was not demanding for right in terms of freedom of speech, instead he was asking for immunity for the premier. The apex court remarked that speech made on the floor of the house was used as **evidence against legislators in New Zealand.**"*

Mr Khan, the PM's counsel told the judges that Prime Minister Nawaz Sharif, in his speech, was providing an overview of his family's business. He was not taking an oath or answering a specific question; his speech was not a statement in a court.

Mr Khan at last conveyed the key point while saying that:

"There are two ways to remove the prime minister: the first is through the submission of a no-confidence motion. The second requires that Members of the National Assembly prove that the PM is dishonest.

The Supreme Court, however, cannot disqualify him based on the statements and claims of others."

Justice Ejaz inquired that whether the prime minister told the truth or did Hussain Nawaz tell the truth - if one of them had told the truth, then the other lied definitely. Justice Gulzar also observed that the record the prime minister referred to in his address had not come forth in the court.

In Justice Khosa's words - some pages of PM's 'open book' were definitely missing from that book.

On that day, Mr Khan finished his arguments once again telling the apex court that the matter of the money trail had nothing to do with Nawaz Sharif's person. The business [still] belonged to the premier's children; the record would be presented by their lawyers.

*"Behind every argument is someone's ignorance."
~ Louis Brandeis, Supreme Court Justice*

Scenario 210

ON ARTICLES's 62-63 & MORE

On 13th January 2017; Panama Leaks case hearing resumed in the Supreme Court of Pakistan and PM Nawaz Sharif's lawyer Makhdoom Ali Khan continued with his arguments before the five members bench. Then there were same discussions of money trail demands and non-submission of records pleaded because PM was not director or shareholder on papers in any business of his children.

PM NOT ANSWERABLE TO SC [?]:

A day before, PM's counsel makhdoom Ali Khan admitted before the top court that "***there were certain inadvertent omissions***" in the PM's speech of 16th May 2016 in the National Assembly, delivered in the wake of Panama Papers to justify the required money trail BUT the PM was neither a beneficiary nor a director in any of his sons' businesses; adding that "***...no principle of law can hold the premier answerable for his sons' businesses.***"

The Panama Leaks case was being heard in the SC on regular basis but the intelligentsia was correctly pondering that when Gen Musharraf handed over the government to the PPP elects, each Pakistani was shackled in debt of Rs:35,000 which had increased to Rs:129,000 in early 2017, because money was being laundered abroad and Pakistan had to take loans to run its affairs – the people knew that the foreign loans never came to Pakistan; the same were stashed in rulers' accounts in the foreign countries.

PM Nawaz Sharif had claimed that his sons Hassan and Hussain earned everything through hard work - ***but they were only students in 1999 and yet in a matter of two years they earned billions to buy expensive properties abroad.*** The prime minister was accused of laundering money and declaring Maryam Safdar as the owner of the [London] property.

The fact remained that in the self-centred governance of the Sharifs, 57 percent of Punjab's total budget was being spent on Lahore. While Metro buses were being introduced, people of South Punjab were still the ones deprived of basic facilities like health and education.

Specifically, PM Nawaz Sharif's counsel contended that **'the Supreme Court cannot directly disqualify the premier'** in the ongoing Panama Leaks case. He argued further that:

"...disqualification in this situation cannot happen; members cannot be unseated on the basis of statements in parliament and without considering the context of the statements made."

Mr Khan also cited a 2015's SC case in which PTI's Ishaq Khakwani had sought disqualification of PM Nawaz Sharif for his alleged misstatement of facts in the National Assembly on 29th August 2014.

*[Against the backdrop of the PTI-led 126-day sit-in of 2014, the PM had stated that his administration would never ask army to mediate and become a guarantor between the government and the protesting parties — PTI and the Pakistan Awami Tehreek [PAT] — to end their **dharna** on the Constitution Avenue.]*

In the cited judgement, the then presiding judge Justice Asif Saeed Khosa himself, had observed that Article 62(1-f), which spells out qualifications and disqualifications of parliamentarians, was a nightmare and a feat of obscurity. Mr Makhdoom wondered how the same SC could disqualify his client on a provision which the apex court had itself described as a nightmare three years before.

Makhdoom Ali Khan read out an additional note in the said Ishaq Khakwani case in which Justice Khosa had observed that:

".....vague, uncertain, obscure and conflicting terminology of Articles 62 and 63 of the Constitution was bound to confuse voters, hound the candidates and embarrass the returning officers at the time of scrutiny of nomination papers."

Subsequently, that Ishaq Khakwani case came in appeal in which the other presiding judge Justice Ijazul-Ahsan, again a member of the SC's bench hearing the Panama Leaks case also, had dismissed the petition on the grounds that the petitioner had raised a political question.

A prominent jurist S M Zafar had dubbed at least 18 articles of the Constitution as a **"nightmare for the nation but a harvest for lawyers"** while discussing the said constitutional provisions of Art 62 & 63. At this Justice Khosa turned his gaze towards the large number of lawyers sitting inside the Courtroom No 2, quipping: **"Harvests well reaped."**

Citing a number of provisions from the Representation of People Act 1976, the PM's counsel contended that the provisions needed to be read in conformity with Article 62(1-f) of the Constitution, *'which makes it clear that an inquiry like this cannot be conducted by invoking extraordinary jurisdiction by the apex court under Article 184(3)'*.

On the same day **[13th January 2017]**, Advocate Shahid Hamid who represented children of the prime minister also submitted additional documents on behalf of Finance Minister Ishaq Dar and prime minister's son in law Capt Safdar.

In his reply Ishaq Dar stated that the Islamabad High Court [IHC] on 16th September 2015 had rejected Farrukh Nawaz Bhatti's petition seeking his [Mr Dar's] disqualification as Senator for his confessional statement before an Accountability Court hearing Hudaibiya default case. Likewise the evidentiary value of the purported confessional statement had also been adjudicated by the Lahore High Court [LHC] in 2011 which later quashed the same case in his favour.

Captain Safdar recalled that Nawabzada Salahuddin Saeed had challenged before the Election Commission of Pakistan [ECP] that he failed to disclose the assets of his wife [Maryam Safdar] in his nomination form and later in his annual statement of assets and liabilities furnished before the ECP; he didn't disclose that his wife owned the four London flats.

Moreover, Nawabzada Salahuddin Saeed's claim was refuted as Captain Safdar had been paying regular income tax since joining public service in 1986 and thereafter since elected as MNA in 2008.

On 16th January 2017; PM Nawaz Sharif's counsel Makhdoom Ali Khan started his day again from the same groove and tried to repeat the same tunes which he had been playing since a week; Justice Khosa had to ask him to conclude his arguments regarding Articles 62 and 63 till the end of that day. Mr Khan then argued that Indian courts had also overlooked clauses in the Indian Constitution similar to the **'Sadiq & Ameen'**, in cases pertaining to alleged twisting of facts on the Parliament floor.

J Azmat Saeed asked the lawyer if the Indian law contained Article 62, to which the PM's counsel replied that the words similar to '**Sadiq**' & '**Ameen**' also exist in the Indian Constitution. On freedom of speech while addressing the National Assembly, the apex court also remarked that:

'...if Article 66 is part of the Pakistani Constitution, so is Article 62 which deals with the morals and character of members of the Parliament'.

Mr Khan spent hours in citing previous cases re-gathering the disqualification of members of Parliament on the basis of their dual nationality; more emphasizing that the ousted members were disqualified only after evidence was provided against them in the court. The court remarked that the previous verdicts given in dual nationality cases, cited by the PM's counsel, also proved that the SC had jurisdiction over disqualification cases.

However, the SC bench unanimously maintained that disqualification cases could be heard by the apex court.

The PM's counsel, citing a number of provisions from the Representation of People Act 1976, contended that the said provisions needed to be read in conformity with Article 62(1-f) of the Constitution, which '*makes it clear that an inquiry like this cannot be conducted by invoking extraordinary jurisdiction by the apex court under Article 184(3)*'.

In nutshell, PM Nawaz Sharif's counsel contended that the Supreme Court was not able to adjudicate on the PM's speech in parliament, as the parliamentary proceedings were not to be challenged at any forum under Article 66 of the Constitution. Thus there was a constitutional bar on the superior courts to give a declaration on the parliamentarians' speeches in parliament.

[Article 66: "*Subject to the Constitution and to the rules of procedure of Majlis-e-Shoora [parliament], there shall be freedom of speech in the parliament and no member shall be liable to any proceedings in any court in respect of anything said or any vote given by him in the parliament.*"]

PM's counsel argued that:

"Firstly, every word in the PM's speech is true as there is no lie; he did not deceive or misrepresent. However, if it is presumed the

PM lied, even then the court cannot give declaration due to Article 66, which protects the freedom of speech in parliament."

However, Justice Asif Saeed Khosa observed that the issue before the SC was not adjudicating on the PM's speech but his family's properties in London and the petitioner had just referred to the premier's speech in support of his arguments.

Justice Azmat Saeed Sheikh observed that:

"Will a parliamentarian face penal consequences, if he makes a false statement in parliament? The apex court has jurisdiction to disqualify the parliamentarians under Article 184 (3) of the Constitution but can we disqualify the PM on the basis of the available material?"

The fact remained that petitioner Imran Khan wanted PM Nawaz Sharif to be disqualified because the latter [PM] was not **Sadiq** [truthful] and **Ameen** [trustworthy]. Here the PM's counsel cited a 10-year-old judgment by the Election Commission of Pakistan [ECP] and said:

*"..... when Dr Sher Afgan Khan Niazi and Dr Farooq Sattar filed references against him [Imran Khan] before the ECP, he [Imran Khan] took the position that the requirement of being '**Sadiq & Ameen**' did not apply to elected members.*

According to Imran Khan, it applies only to candidates contesting elections. Imran also did not dispute the correctness of the paternity judgment of the California Supreme Court but contended that it was inadmissible.

*Imran Khan applies double standards. When the test of '**Sadiq & Ameen**' was sought to be applied to him, he contended that it was not applicable on him but he now wants the same standard to be applied to the PM."*

PM's counsel said the superior courts had repeatedly held that they would not use their authority in constitutional jurisdiction to disqualify the elected representatives of the people. It was for this reason that [a member of the bench] **Justice Ijazul Ahsan, as the Lahore High Court judge, had allowed Raja Parvez Ashraf to contest elections in spite of the fact that there were derogatory findings against him in rental power case.**

PM's counsel, however, admitted that the SC had disqualified elected candidates in exercise of its jurisdiction under Article 184(3) of the Constitution in former PM Yousuf Raza Gilani's Case and the dual nationality cases.

Mr Khan had also argued that the 18th Amendment had raised the threshold, or the standards, for disqualification of parliamentarians by inserting a condition; i.e. ***'unless there is a declaration by a court of law, an elected member will not lose his seat for not being sagacious, righteous, non-profligate, Sadiq & Ameen'***.

Mr Khan once more stressed that PM's speech delivered in the National Assembly last year had no discrepancies or misstatements and **suddenly raised a question asking for immunity from the apex court in context to his conflicting statements on the basis of article 248 of the constitution.**

Justice Ijazul Ahsan caught Mr Khan immediately that:

"On one hand you maintain that Nawaz Sharif did not lie on the floor of the National Assembly on the other you plead that the PM has immunity even if he wasn't truthful."

The legal fraternity held that the counsel for PM Nawaz Sharif was not presenting arguments related to the Panama case which was the basic issue; while adding that: ***'....seeking immunity was tantamount to the fact that the premier was accused.'***

Makhdoom went on and maintained that the premier was seeking his right on the basis of article 66 available to every legislator. He referred to the **Zahoor Ali murder case** and claimed that former PM Z A Bhutto also sought immunity in that particular case.

PM's counsel also argued that the law of wealth tax was scrapped in 2003 and there was ***'...no evidence suggesting any link of Nawaz Sharif with Dubai factory was available.'***

Justice Asif Khosa remarked that the apex court was trying to understand the issue involved - ***'Who is telling the truth, kids or their father.'***

Justice Azmat Saeed while throwing his weight behind justice Khosa observed that the apex court was reviewing the speech of Nawaz's address to the nation as well apart from his speech on the floor of the house.

Even at the last moment in the court, PM's counsel Mr Khan continued arguing that PM Nawaz Sharif's speech delivered on the parliament's floor in May 2016 following the Panama leaks had no discrepancies or misstatements and that even if it had, the country's premier could enjoy immunity from prosecution. Justice Azmat observed that the court was reviewing whether Nawaz Sharif could be disqualified on the basis of available documents before it.

PML[N]'s Danyal Aziz, while talking to newsmen outside Supreme Court, expressed that: ***'BBC twisted the facts in its story regarding ownership of London flats.'***

Meanwhile, *Jamaat-e-Islami* [JI] filed **another amended petition** in the apex court seeking disqualification of PM Nawaz Sharif; **in its earlier petitions, the JI had not made PM a party**. The amended petition said that the PM purchased flats in London by evading tax - and that the PM concealed the properties and flats deliberately; thus no more ***'Sadiq & Ameen'*** – JI was seen totally non-serious in this case.

SHAMIM AGRI-FARMS NAMED:

On 17th January 2017; the Supreme Court observed that the privilege of lawmakers regarding their speeches in parliament is not absolute but subject to the Constitution. The observation came after PM Nawaz Sharif's attorney failed to impress a five-judge bench with his argument on the privilege of parliamentarians under Article 66 of the Constitution.

PM's counsel Makhdoom Ali Khan tried to convince the bench that there was absolute privilege of free speech in parliament like any other parliamentarian under Article 66 and NOT under Article 248 of the Constitution. Mr ali contended that his client was an MNA; therefore, *"don't judge him less than any MNA"*.

*[PTI's Imran Khan had requested the top court to disqualify the prime minister for making a **'false statement in parliament about the ownership of the Sharif family's property in London and steel mills in Dubai & Jeddah .'**]*

On Counsel Ali's citation of several judgments of foreign courts about the privilege of free speech of parliamentarians, Justice Khosa observed that:

"...nobody is prosecuting the PM on the basis of his speech in parliament but these were not regular parliamentary proceedings as the prime minister himself had volunteered to say something on the Panama Leaks issue.

[Further]that committing a crime is not performance of official duty and parliament is not an island where you can do whatever you want".

Justice Sheikh Azmat Saeed clarified it further that:

"The immunity and privilege to the prime minister is not absolute. The president and the governor under Article 248 of Constitution have complete immunity, but not the prime minister."

It may be interesting to know that the PTI chairman had made four allegations to seek disqualification of Nawaz Sharif under Article 63(1)(0) for tax evasion. The allegations were that:

- *The PM received \$9million from sale of Gulf Steel in the 1980s; it should have been declared as wealth in the tax returns submitted under the Wealth Tax Act 1963.*
-
- *The wealth statement for tax year 2011 and tax year 2012 were filed later which was an offence attracting a penalty.*
-
- *The PM gave gifts worth Rs:317,000,00 to Hussain Nawaz and Rs:194,594,40 to Maryam Safdar which were deception and gifts received by Nawaz Sharif from his son should have been treated as income and tax paid on it.*

The PM's counsel said **the prayers in the PTI's petition were contradictory to each other. Upon this, the bench observed that this matter would not be reopened.**

On the same day, the PM's daughter Maryam Safdar submitted her reply in the apex court which stated that she was not dependent on her father ever since she got married in 1992. In her reply, she stated that expenditures for **Shamim Farm House** were paid jointly and her share in tax returns of **Shamim Akhter [PM's mother]** in 2013 was Rs:5 million while it went up to Rs:6 million for subsequent years, 2014 and 2015.

Maryam detailed that out of 384 kanals of **Shamim Agri Farms**, 364 kanals were being supervised by her grandmother Shamim Akhter while saying that: **'I paid Rs:12.13 million as tax in 2016.'** the aggregate income of Maryam and her husband Captain Safdar had been further supplemented by the salary and allowances that her spouse had drawn since 2008 as a member of the National Assembly; Cap Safdar had been a taxpayer since he joined the government service in 1986.

Maryam's attorney Shahid Hamid presented details of assets and taxes paid by his client in agriculture and non-agriculture income. Maryam Safdar stated that the Raiwind estate comprising five homes belonged to her paternal grandmother.

On 18th January 2017; hearing of the Panama Leaks case started with questioning about some agricultural land which PM Nawaz Sharif had allegedly bought in the name of his daughter Maryam in 2011. The court also inquired after large sums of money that were gifted by the premier's son Hussain Nawaz to his father.

Justice Ijazul Ahsan questioned PM Nawaz Sharif's lawyer Makhdoom Ali Khan that the court wanted to know the source of the amount, where such a big amount was [*continuously*] coming from at least over a period of four years. According to Justice Ijazul Ahsan, the move signalled that a significant amount of money had been circulating.

Mr Khan told the court that the amounts of Rs:210m & Rs:129.8m were sent by Hussain Nawaz in 2012 as gifts. Justice Khosa at once passed observation that:

"It could be that - this is black money. The son [Hussain Nawaz] sent the amount to the father [Nawaz Sharif] and the father bought the land in his daughter's name."

It was an agricultural land spread over 5.38 acres in Mansehra district, which was worth Rs:243m in year 2012 and was duly declared by the PM in his 2011-12 income tax returns. Justice Gulzar Ahmed, while referring to that land, asked that:

"This property was not **benami**, was it? Why did Hussain Nawaz only give gifts to his father?"

Justice Sheikh Azmat Saeed reiterated the bench's desire to see the records of transactions; he nearly shouted at the PM's counsel:

"We are not speaking in Persian – put up the records."

Maryam Nawaz's dependence status was brought into focus once again as counsel Makdhoom Ali Khan maintained that her name was listed as the PM's dependent on tax forms because there was no other column on the sheet. He further argued that the purpose of writing her name on the form was not to declare her a dependent.

Mr Khan told the bench that allegedly Maryam Safdar was declared a dependent in the nomination papers but the prime minister never accepted those accusations. He pleaded that in the premier's household it was only him and his wife no dependants.

Justice Gulzar observed that the tax forms were edited in 2015 and inquired that when did the Panama matter emerge?

Panama came forward in 2016 and before that the tax forms were edited; Mr Ali told. He also pleaded that accusations of tax evasion made against the prime minister were incorrect; and that amounts of money had been gifted by the premier to his daughter through banks - full record of bank transactions was available.

During the hearing, the court also put forth an inquiry regarding the Azizia Steel Mills in Jeddah. The focus remained on how money received from sale of the mills was transferred to Pakistan. Justice Khosa showed concern about it while addressing PM's counsel Mr Khan:

"One aspect of the case is concerned with money laundering. The accusation is that the amount was sent abroad through unlawful means. You will have to give details as to how the amount was transferred."

In response, the counsel told the court that the amount was sent by Hussain Nawaz from Saudi Arabia in 2010.

Justice Ijaz asked: ***"Other than this, what other business does Hussain Nawaz have in Saudi Arabia?"***

The counsel told the court that details of Hussain's businesses would be provided by his lawyer; on which Justice Ijaz felt little upset while saying:

"Hussain Nawaz gave the gifts in 2010 but the steel mill was sold in 2005. We will want to see that the amount of \$1.9m

came in through banks or not. It is normally determined whether tax returns were submitted against that transaction."

The premier's lawyer told the apex court that submitting documents regarding the transactions was not necessary since he had argued that gifts were transferred through the banks. He added that if the court asked for them, details of the accounts could be provided.

The fact remained that the main accusation in this regards was that income was masked as gifts to evade tax. Makhdoom Ali Khan accepted that the prime minister had given gifts to his children but those gifts were transferred through banks. Then Justice Azmat asked the counsel:

"From what business is so much money coming in? Has the father ever asked his sons where the money is coming from?"

"What is the reason for giving such amounts as gift?"

Observing that there were discrepancies between the arguments presented in court and the speech delivered by the prime minister in the National Assembly, Justice Khosa said PM's speeches would be analysed from all angles. **The PM's counsel was instructed to clear those confusions in court next day.**

On 19th January 2017; details of property bought in the name of Maryam Safdar were submitted in the Supreme Court; the documents included legal papers related to the property as well as the dates of purchase.

During the proceedings, Justice Asif Saeed Khosa asked whether Prime Minister Nawaz Sharif had purchased the property using the name of his daughter. The Prime Minister's attorney, said – YES, it is true; and that **when Maryam paid the full price of the property,** the ownership was transferred to her.

On that day, the PM's counsel Makhdoom Ali Khan also told the SC bench that the government of Pakistan owned two offshore companies; explaining that *"Two Pakistani state hotels, Roosevelt in USA and Scribe in France, are owned by offshore companies; thus establishing offshore companies is not illegal."*

To this, Justice Khosa clarified that owning an offshore company was not an issue but the issue was of concealment of wealth and tax evasion.

On the same day; while discussing Article 184 (3) of the Constitution, Justice Asif Saeed Khosa observed that:

"....adjudicating the qualification of PM Nawaz Sharif as a lawmaker is a matter of public importance."

However, Justice Azmat Saeed Sheikh, during the course of hearing, observed that SC would not disqualify PM Nawaz while depending on disputed documents. The judge observed that in Panama leaks case, the chief executive of the country was involved and therefore the matter was of public importance - ***"The criminal law can be tried in this matter."***

Another judge Justice Ejaz Afzal Khan observed that if the court convicted an MP on the basis of criminal law then he would be disqualified and the stigma of his disqualification would remain forever.

Referring to the **Farzand Ali case judgment, Justice Azmat Saeed Sheikh observed** that the top court could disqualify any parliamentarian after election.

The PM's counsel Makhdoom Ali Khan concluded his 17-hour-long arguments on that day. The judges appreciated his valuable assistance on different legal issues as Khan cited more than 100 judgments during his arguments, aimed at protecting the PM from disqualification. Paying tribute to Makhdoom Ali Khan, Justice Khosa said his arguments were exceptional and it was a treat to listen to him.

The counsel in his arguments repeatedly stated that he was not raising objection to the maintainability of the petition filed by PTI chief Imran Khan. He, however, cautioned the bench regarding the scope of its jurisdiction in this matter under Article 184 (3) of the Constitution; he also cited Articles 10-A, 17, 25 of the Constitution.

Citing judgments, Makhdoom Ali said the SC would avail or exercise no adjudication when intricate examination of voluminous evidence would be required. ***"The PTI has relied on newspaper clippings, books, articles, interviews and news reports. None of this can be called evidence,"*** the PM's counsel explained.

The fact remained that similar matters were also pending in the Election Commission of Pakistan [ECP] as well as the Lahore High Court but it was

yet to determine about the competent forum for deciding the definition of '**Sadiq & Ameen**' under Article 62 of the Constitution.

On 20th January 2017; when the five-member larger bench resumed hearing of the Panama Leaks case hearing that day, the *Jamaat e Islami* [JI] filed yet another petition seeking Prime Minister Nawaz Sharif's personal appearance in the apex court to clarify the controversy over his family's alleged offshore assets.

JI counsel Taufiq Asif gave his arguments on the National Assembly speech of the PM Nawaz Sharif regarding his children's businesses abroad. He urged that since there were inconsistencies in the PM speech, it showed the PM lied to the Parliament, and that he was no more a '**Sadiq & Ameen**' [honest and trustworthy] as per the requirement of Article 62 and 63 of the Constitution; hence, the court should declare him ineligible for the office.

Taufiq Asif further contended that the PM used his government position in favour of his personal status. It was violation of his oath; therefore he should be disqualified. The PM had admitted owning the London flats. However, **Justice Khosa rejected** the argument, saying that had the PM accepted this property the hearing of this case should have ended today.

Justice Ejaz asked if there was a code of conduct which said that the Prime Minister could not engage in business - no such limitation my Lord; the counsel said. Justice Azmat Saeed remarked: "**Why are you dragging the case on mere assumption? No evidence has been brought to us.**"

Justice Asif Saeed Khosa said that the Prime Minister has asked for privilege of the parliament under Article 66 not immunity. Further that if the PM had hid the London flats on purpose.

On 23rd January 2017; the SC's five-member bench led by Justice Asif Saeed Khosa resumed hearing the Panama Leaks case; JI's counsel Taufiq Asif continued his arguments saying that parliamentary immunity was only for the legislative process while quoting that:

"The Prime Minister earlier said that he wanted to clarify everything. He should now appear before the court to explain everything and take the nation out of distress.

Justice Asif Saeed Khosa said that he [Taufiq Asif] was opposing his own petition while not elaborating as to what the PM was concealing.

Justice Azmat Saeed Sheikh once again reiterated that the PM's lawyer had refused to produce a money trail as he maintained that the London Flats were not owned by the PM. He added that in order to prove something wrong, one has to establish what the truth is.

Justice Gulzar asked the JI counsel to establish a link between the Prime Minister and the Sharif family business.

Justice Ijazul Ahsan said that Nawaz Sharif maintained that his name was not included in the Panama Papers.

Justice Khosa said that during proceedings **the judges asked questions to understand the case; the questions should not be taken as remarks.** The hearing was adjourned till next day; the Prime Minister's lawyer Makhdoom Ali Khan and PTI lawyer Naeem Bukhari had completed their arguments.

MARYAM'S STANCE REJECTED BY SC:

On 24th January 2017; the Supreme Court of Pakistan rejected the statement of Maryam Safdar as it did not bear her signature. As the proceedings resumed, Maryam submitted her statement in court. The Prime Minister's daughter claimed that costly presents that her father had given to her were merely a token of love for her from a father.

Maryam Safdar stated that she was a married woman and in December 1992, had tied the knot to a serving captain; later became the mother of three children, one son and two daughters she [Maryam Safdar], her father and husband were made a target of vengeance and reprisal due to which she left for Saudi Arabia with her parents.

Maryam further disclosed that in 2007 she returned to Pakistan to end her exile and adopted residence at Shamim Agri Farms; her paternal grandmother was the owner of those Farms; her husband had gotten elected as a Member of National Assembly [MNA] in both 2008 and 2013 and as a former employee of the government, he was receiving enough remuneration.

*Maryam claimed that her husband had been sacked illegally from office hence afterwards he had joined civil service; **her husband***

had been paying tax since 1986 and that she had never been dependent on her father since 1992.

Maryam further claimed that the gifts that her father had given her carried consents and love of her brothers and mother. ***Maryam's statement was, however, rejected by the Supreme Court since it did not bear her signature.***

On 26th January 2017: when that day's proceedings on Panama Leaks started, the counsel for Hassan and Hussain Nawaz placed their replies before the SC's august bench. Details of business interests were furnished along with Hassan Nawaz's reply which also mentioned business interests owned by the Qatari prince.

The detailed replies submitted to the apex court outlined the various business interests held by the Qatari prince Hamad bin Jassim along with [another] letter dated 22nd December 2016 which purportedly clarified the questions raised in connection with the prince's earlier letter.

The prince's letter outlined that business in Gulf at that time was conducted on cash basis and that the shares were distributed among the business partners in 2005.

Qatari prince's second letter was in fact a bombshell from Hussain Nawaz, the eldest son of Prime Minister Nawaz Sharif to reaffirm their earlier claim that his grandfather had invested 12 million dirham in the Al-Thani family's business in the 1980s.

[In November 2016, Mr Hussain had submitted the first Qatari letter, explaining how the rulers of the Gulf state had supported the Sharif family, which eventually led to him acquiring the four Park Lane flats in UK.]

The fresh one-page letter from Hamad bin Jassim said that:

"This investment was made by way of provision of cash, which was common practice in Gulf region at the time of investment and also given the longstanding relationship between my father and [Mian] Sharif, a customary way for them to do business."

Qatari prince's said letter was dated 22nd December 2016, duly attested by the Pakistan embassy in Doha, and was placed before the SC through Advocate Salman Akram Raja while adding that:

"In response to [the] queries, I wish to clarify that in 1980, Mian Mohammad Sharif, a longstanding and trusted business partner of my father, made an investment of approximately 12 million dirham in the real estate business of the Al-Thani family.

At the end of 2005, it was agreed that an amount of approximately \$8m was due to Mian Sharif in accordance with the later's wishes. This amount was settled in 2006 delivering bearer shares of Nescoll and Nielson Enterprises Limited, which had been kept in Qatar until then, to Hussain Nawaz's representative."

Included in the bundle of documents, placed before the apex court that day, was an affidavit by Tariq Shafi showing how the AED 12 million were deposited with Mr Fahad bin Jassim bin Jaber Al Thani of Qatar on instructions of his uncle Mian Sharif.

Along with other related details, ***a transcript of Maryam Safdar's TV interview was also submitted to the Supreme Court.***

On that day; Hussain Nawaz also submitted a profile of Hamad bin Jassim, copy of documents concerning sale of their Dubai factory in 1980, copy of a letter of credit from dated 15th August 2001, copy of the sale and purchase agreement for the Azizia Steel Plant dated 20th March 2005, copy of the settlement signed for the investment made by Mian Sharif, an affidavit from Shezi Nackvi pertaining to the Al Towfeek debt and many other documents, including audit reports of the Hudaibiya Paper Mills.

The **affidavit of Shezi Nackvi** — the authorised representative of the Al Towfeek Company for Investment Funds Limited — stated that neither he nor any company official had any dealings, correspondence or meeting with Nawaz Sharif at any point in time during the entire period, commencing with the negotiation of the loan and culminating in the settlement, when the company made a commercial decision to settle the claim for \$8m and the London's High Court was duly informed.

Shezi Nackvi's affidavit further clarified that the four London properties mentioned in his statement before the High Court of Justice Queen's Bench Division London were not mortgaged and were never offered as collateral for the amount advanced to [late] Mian Sharif, Shahbaz Sharif and [late] Abbas Sharif, the defendants in the said suit.

Shezi's affidavit stated that in September 1998, FIA's investigation reports [*that the Sharif family owned the Avenfield Properties through offshore companies*] provided him the basis of his witness statement to seek the attachment of the properties in the **AI Towfeek case**.

[Even though the above facts were known to all but Hussain Nawaz's counsel continued to deny that the properties in London were purchased between 1993 and 1996 by any member of the Sharif family, directly or indirectly.]

Sharifs held that the said properties were acquired by Hussain in 2006 on account of the settlement with the Al-Thani family of Qatar, whereby a sum equivalent to \$3.2 million, entrusted to the Al-Thani family, was adjusted after other distributions, consisting of a payment of \$8 million to the AI Towfeek company in 2000, provision of over \$5.4 million to Hussain and \$4.2 million to Hassan Nawaz for their businesses in the UK between 2001 and 2004.

Hussain Nawaz affirmed that he was the holder of a national tax number [NTN] in Pakistan and that the gifts given by him did qualify as gifts in terms of the Income Tax Ordinance 1979. He also contended that his sister Maryam had correctly maintained that she owned no property abroad.

In the context of gifts Hussain Nawaz gave to his father, Hussain explained that the annual cash flow as remittances to his father [Nawaz Sharif] in Pakistan was aimed at freeing his father from any financial constraints, given his full-time involvement in politics.

Hussain Nawaz also stated that his brother Hassan had correctly stated that the London properties where they resided during their time as students were not owned by any member of the Sharif family at the time, while maintaining that **the quote attributed to Mrs Kulsoom Nawaz [*that she used to send rent of the said flats quarterly from Pakistan*] was incorrect**.

The same day [26th January 2017] Lawyer Shahid Hamid, representing Maryam Safdar, contended that Imran Khan [*Mr Khan was sitting in the first row of Courtroom at the time*] had not come before the court "**with clean hands**". To substantiate, he argued that the petitioner [Mr Khan] had a longstanding political feud with his client [Nawaz Sharif], citing newspaper clippings where Imran Khan had welcomed Gen Musharraf's coup of 12th October 1999 when Nawaz Sharif was sent home.

Justice Khosa reminded the counsel that former JI chief Qazi Hussain Ahmed had also welcomed the military intervention at that time; adding that it was a past and closed transaction – also that **'political blood feud'** was too strong a word. Justice Azmat Saeed remarked that

'You will see after half an hour whether it is a blood feud or a political rivalry between different political parties - see the daily bitter press talks by the parties involved in the Panama-gate.'

With Hassan and Hussain Nawaz's replies and a new letter from the Qatari Prince addressing the questions raised on the Prince's earlier statement, PTI's leadership cried declaring it as foul and stating that instead of evidence, letters were being placed before the bench, and fraudulent documents were being prepared and presented instead of proof – to satisfy the apex court.

There was much hue & cry in the court-room that sometimes the PM presented himself as dependent in his tax returns and somewhere Maryam became dependent upon his father PM; however, continuing his arguments before the SC's bench, Maryam's counsel Shahid Hamid said **'married women are not dependents of their parents'**.

On 27th January 2017; the Supreme Court resumed the Panama Leaks case hearing during which **Finance Minister Ishaq Dar withdrew / rejected his confessional statement of Sharif's money laundering in Hudaibiya Paper Mills case;** on 25th April 2000 he had given a handwritten statement before a magistrate alleging that Sharifs used the Hudaibiya Mills as cover for money laundering during the late 1990s.

Mr Dar discarded his own hand-written confessional statement saying he was forced to sign a pre-written statement. The court directed Prosecutor General NAB to present complete record of Hudaibiya Paper Mills on next hearing. Justice Khosa inquired about the pardon given to Ishaq Dar under Section 26E and asked:

"Inform the court whether the pardon was conditional or not and whether the confession was recorded before the pardon or after it."

The PM's counsel sought time till next hearing to provide details about the division of Sharif family property after the death of Mian Sharif.

On 30th January 2017; the five-member SC's bench headed by Justice Asif Saeed Khosa resumed hearing that day and the National Accountability Bureau [NAB] submitted the record of Finance Minister Ishaq Dar's statement to the judges; the bench had in previous hearing ordered the NAB to submit the record.

NAB, however, confirmed that on 20th April 2000, the minister [Ishaq Dar] had requested for forgiveness and after due consideration his confessional statement was recorded on 25th April [2000].

Shahid Hamid, the counsel for PM's daughter Maryam, Capt Safdar and Ishaq Dar presented his arguments in that context. Makhdoom Ali Khan, the counsel of Prime Minister Sharif, submitted before the bench details about the properties and their settlement amongst the family members of the premier; the arguments contained certain details of gifts received and the division of properties within the family.

On 1st February 2017; the SC Proceedings for the Panama Leaks case were adjourned for a week after Justice Sheikh Azmat Saeed fell ill and was hospitalized; he was admitted to the Rawalpindi Institute of Cardiology a day before following chest pain. The judge underwent angiography in the hospital and was advised to take rest.

Justice Azmat Saeed as usual was quite active during the Panama Leaks case proceedings on 31st January 2017, posing a volley of questions to the counsel for prime minister's sons but in the evening he suffered an attack. The bench adjourned the proceedings till Justice Saeed recovers from ailment because no fresh bench could be constituted for hearing.

During Salman Akram Raja's arguments that day Justice Khosa cautioned him that ***he was taking a big gamble by withholding evidence behind the Sharifs' acquisition of the four London flats.***

After a break of 14 days, a five-judge Supreme Court bench was likely to resume the hearing of the Panama Leaks case on 15th February. PTI's Advocate Naeem Bokhari, PM's counsel Makhdoom Ali Khan, Shahid Hamid, appearing on behalf of Maryam Safdar, her husband Capt Safdar and Finance Minister Ishaq Dar; and JJ's Taufiq Asif had already completed their arguments till that day. Advocate Salman Akram Raja, the counsel for the PM's sons Hussain and Hassan Nawaz, was on his legs when the hearing had to be postponed abruptly.

PANAMA CASE ON FINAL STAGE:

On 15th February 2017; the Supreme Court resumed hearing the Panama Leaks case, Advocate Salman Akram Raja picked up his arguments where he had left them off. He welcomed Justice Sh Azmat Saeed — whose sudden illness had forced a suspension in the case's daily hearings — reminded the apex court that:

"....this is neither a trial, nor the defendant a witness. I will only argue this case based on the evidence present. The record for the Sharif family's business dealings for the last 40 to 45 years cannot be reproduced as it was lost during the 1999 martial law.

The court cannot reach a just conclusion in the case without first conducting 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."

Counsel for PM's sons Mr Raja argued that a court had never conducted an independent inquiry in any criminal case; that Article 10 of the Constitution says that every citizen of this country deserves a fair trial and that units formed under the law should be allowed to do their job. He stressed that ***there was no charge against the Prime Minister, so there was no charge against his children either;*** while adding that:

"If we suppose that the PM's children are his employees, according to the National Accountability Bureau's laws, then the burden of proof does not fall on the defendants.

This is not a criminal court, so even if Hassan and Hussain Nawaz are suspects, there is no proof against them."

There were **eight questions** that the court posed to defendants, including the relationship between Mian Sharif and the Al Thani family, the shares in Nielsen and Nescoll, and the profits the family gained from them, the counsel recalled. The counsel said that Sharifs had ties with more than one Qatari royal family but he was not going to disclose the name of other royal families before the court due to certain reasons.

Justice Khosa advised Raja that he should first finish his arguments before answering the court's questions.

Moving on to the **matter of the London flats**, Mr Raja argued that:

"The flats were bought by the Al Thani family between 1993 and 1996. The Sharif family did not own the flats in 1999, as Hussain Nawaz was given the bearer certificate to the flats by the Al Thani family - the shares for the flats were given to Minerva Financial Services in 2006."

Upon hearing this argument, Justice Azmat Saeed asked the counsel to provide a paper trail for these transactions and said:

"You have been moving from one point to the other since the beginning, but have failed to provide any evidence in this regard."

The allegation was that Maryam Safdar had contacted Minerva Services Ltd, Raja retorted. The bench again asked that ***evidence should be proved that Hussain Nawaz was the beneficial owner of the offshore companies.***

Meanwhile PTI spokesman Fawad Chaudhry told in a press conference that:

"We are submitting three more documents — one from PTI chairman Imran Khan that authenticates all previous documents presented by the party, the expert opinion of UK-based lawyers and a document that proves that Maryam Safdar is the owner of UK-based firms Minerva, Nielson and Nescoll.

Imran Khan would submit an affidavit stating that all documents previously submitted by the party were credible and authentic."

On 16th February 2017; Salman Akram Raja, the counsel for PM's family continued with his arguments before the SC's august bench. During the proceedings, he provided the service records of Minerva firm pointing that Faisal Tiwana, a representative of Hussain Nawaz, made an agreement with the Arena Company.

Justice Azmat Saeed inquired further as to who was director for Neilson and Nescoll. The PM Family's counsel submitted the transaction records which were conducted by the Minerva Company and also provided the receipts of the Barclay Bank.

Mr Raja provided the defendant's case details by stating that Maryam Safdar remained trustee shareholder after she kept bearer certificates with her till July 2006. Further, he emphasised the defendant's position by revealing that registered shares were issued for the firm in July 2016 - however, after the bearer certificates were suspended, Maryam Safdar's trustee status became invalid.

The SC summoned NAB and Federal Bureau of Revenue [FBR] chiefs to the court on 21st February 2017. and the court was adjourned till then. NAB Chairman Qamar Zaman Chaudhry and FBR Chairman Dr Mohammad Irshad were advised to appear in personal capacity before the apex court with relevant record.

Counsel for the premier's children, ***Salman Akram Raja concluded his arguments regarding the ownership of London flats and offshore firms.*** That day he kicked off his arguments by stating that the details regarding payments to Minerva Services had also been submitted to apex court. All the documents were retrieved last night from London and the response submitted jointly.

Justice Azmat remarked that the actual question was as to who was the director of Neilson and Nescoll companies. He told Raja Salman that the documents which he was presenting were related to offshore firms; also insisted that it needed to be proved through documentary evidence that Hussain Nawaz was actually operating those firms.

Salman argued that Maryam Safdar remained shareholder as trustee from February 2006 to July 2006 and then registered shares were issued in Minerva's name and maintained that Minerva Financial Services appointed its own directors for Neilson and Nescoll. Maryam's position as shareholder got finished as the barrier certificates were cancelled.

J Ejaz Afzal inquired about source of income of Hussain Nawaz for buying the expensive London flats to which Salman Raja replied that Qatari investment helped Hussain establish his business and purchase said flats.

Justice Azmat Saeed expressed that the bench would be at fault by ignoring the speeches made by Sharif family members. Justice Asif Saeed Khosa inquired whether it was a strategic move by Sharif family not to present the documents. To this Salman replied that he didn't follow any such strategy.'

Meanwhile, talking to newsmen outside the Supreme Court, PTI's Imran Khan said that Sharif family was trying to sabotage the hearing; Sharifs

entire argument revolved around two things; **'the bench is qualified or not and the case is inadmissible'**.

Justice Ejaz Afzal questioned how the children of Nawaz Sharif purchased London flats. Salman replied that Hussain Nawaz purchased London flats through the business of his grandfather Mian Sharif. **'According to NAB's law, the onus of proof rests with the plaintiff and not the premier'** said Salman Raja.

Mr Raja expressed that the apex court could constitute a judicial commission because the court investigated NICL and Hajj corruption scam as well - also argued that Minerva Financial Services received barrier certificates in 2006. He reaffirmed that Al-Thani family purchased the flats between 1993 - 96 and Sharif family was not the owner of said flats even in 1999.

Justice Ejaz Afzal inquired as to who would provide the documents **as the scenario was becoming complicated** - also remarked that the larger bench could not wind up the matter as the plaintiff as well as respondent failed to submit any documents.

Justice Ejaz also inquired as to who instructed Arena firm to get in touch with Minerva. To this, Salman replied that Hussain Nawaz might have passed on the instruction – and actually it was so.

Justice Ejaz inquired as to who and when the documents regarding mortgage were signed - also remarked that new hypothetical assumptions were being put forth with each passing day possibly due to barrage of questions by the larger bench; **'No one is presenting the whole truth'**.

Salman Akram Raja claimed that Minerva Financial Services detached itself from the documents that date back to 2005. He maintained that he was neither an accused, nor a witness.

Justice Asif Khosa in his remarks said that Hussain Nawaz claimed to submit money against mortgage till date.

Counsel for PTI Naeem Bukhari and counsel for *Jamaat-e-Islami* Taufeeq Asad had already completed their arguments before the apex court.

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PANAMA LEAKS CASE CONCLUDED

On 16th February 2017; as hearing of the Panama Leaks case resumed, Sharifs' counsel Salman Akram Raja told the bench that the PM's daughter Maryam Nawaz had been a legal beneficiary of Sharif's London flats for around six months – from February 2006 to July 2006 – as she possessed bearer shares regarding ownership as a trustee.

Mr Raja claimed that in July 2006, the shares were registered in the name of **Minerva Services Limited** – a company the premier's family previously identified as a '**service provider to Nielsen and Nescoll**', the offshore companies owned by the PM's son Hussain Nawaz. Here, Justice Sh Azmat Saeed called for documentary evidence which could show the authorised representatives of Minerva Services - but nothing was available with the counsel.

Justice Ejaz Afzal Khan observed that:

"...it was unbelievable that the Sharif family acquired such expensive apartments in posh areas of London but they have no document to establish their ownership as well as the money trail."

Justice Khosa, however, made it clear that the SC could give declaration against the Sharif family under Article 184 (3) of the Constitution. While referring to **Khyra Mines Case judgment**, he observed that '**.....the SC has the power to record evidence in any matter**'.

Mr Raja argued that the apex court should not give a direct verdict against Sharifs until due process had been followed at the relevant forum. Salman Raja added that:

"The SC is not the proper forum to give a declaration against them [Sharifs]. However, the SC can supervise the investigation as it did in many cases like National Insurance Company Limited [NICL] and Hajj scams."

LAST NAIL IN SHARIFs' COFFIN:
IMRAN KHAN'S AFFIDAVIT IN SC

Meanwhile, the PTI Chairman Imran Khan submitted an affidavit to the apex bench seized with the Panama Leaks case, requesting to ignore the two Qatari letters produced by the Sharifs as evidence of their stance.

In the letters dated 5th November 2016 and 22nd December of 2016, former Qatari prime minister and foreign minister Sh Hamad bin Jassim bin Jabber Al-Thani had clarified the Sharifs' investment and settlement of 12 million UAE dirham in 1980 in the real estate business of the Al-Thani family.

In the 24-page affidavit, the PTI leader termed the letters a wonderful example of reverse reconstruction, clearly concocted to cater to the issues before the Supreme Court. The letters, he argued, were 'unbelievable' and an alleged childish and immature attempt by a rich Qatari prince to come to the aid of rich Pakistani monarchs.

Referring to Nasir Iqbal's report which appeared in daily '**Dawn**' dated **18th February 2017**:

"Mr [Imran] Khan is all out to rebut the Qatari letters, the affidavits of Tariq Shafi — PM Nawaz Sharif's cousin — and that of Abdul Rahman Mohammad Abdullah Kayed and Hussain Nawaz, and touch upon the antecedents and background of Shezi Nackvi, the non-executive director of Crescent Standard Investment Bank Ltd, purchase of London flats and alleged tax evasion by the prime minister Nawaz Sharif.

The affidavit disputed the assertion that 12m dirham in cash was invested with the Qatari royal family and therefore, it said, no question of settlement with the Al-Thani family arises."

Imran Khan's affidavit was filed in the apex court through PTI's counsel Naeem Bokhari who also commented that "No banking transaction has been placed on record by Sheikh Hamad or Prime Minister Nawaz Sharif in support of their contentions."

Tariq Shafi, in his affidavit submitted on 20th January 2017, had claimed that he had deposited 12m dirham in cash with the Qatari rulers after the sale of Gulf Steel Mills in 1980.

BUT how the 12m dhm CASH reached Qatar; in truck / van – no one was going to answer the question. How was it physically possible.

Likewise, ***the February 2006 trust deed between the prime minister's children — Maryam Safdar and Hussain Nawaz — did not, and could not have taken place and, was therefore, fake or otherwise fatally defective*** with no effect on the actual or beneficial ownership of the upscale four London flats.

Imran Khan argued; the Qatari letters reflected that Al-Thani family was acting as banker in respect of non-existent investment. Curiously the worksheet presented before the court was fabricated only after the transactions were summoned by the SC. The affidavit further said:

"For 20 years there was no withdrawal from the [alleged fake] investment, but payment of \$8m in 2000 to Al-Towfeeq Company for Investment Funds was shown without a corresponding bank transaction or remittance, similar to the cash receipts from Tariq Shafi in 1980.

It means that no money was available with Mr Shafi to act as per instructions of the late Mian Sharif, and the improvement made in his subsequent affidavit of 20th January 2017 claiming that the cash was handed over to Fahad bin Jassim bin Jaber Al-Thani of Qatar in Dubai on his different visits was equally false."

Imran Khan's affidavit also claimed that Dubai's Gulf Steel Mills was a financial disaster from the beginning until its end. Besides, ***the Hudaibiya Paper Mill's audited financial statements of 2000 do not reflect the \$8m purported payment as a final clearance of the Al-Towfeeq loan.*** Instead, the accounts show that the liability was simply substituted without identifying the person or entity which was the new creditor.

Imran Khan said in his affidavit that:

"In 2001, Hussain Nawaz received \$1.038m to cover his investment in London, i.e Flagship and other companies - once again there was no banking transaction.

Surprisingly, the amounts for Azizia Steel Company were paid through cheques when the investment was in a brother Arab country. The documents presented by the

Sharif family showed a payment of \$936,766 in 2004, also in cash because there was no bank transaction."

About PM Nawaz Sharif, Mr Khan's affidavit stated that he had failed to mention any investment in Qatar with Al-Thani family's real estate business when he addressed parliament or the nation on live TV and even in his concise statement before the Supreme Court on 3rd November 2016.

Imran Khan's affidavit quoted for **London Flats** that the Sharifs had lived in London for many years where property could not be purchased, except through solicitors. The purchaser needed to deposit the agreed purchase price in the bank account of his solicitor, who upon signing the final contract, transferred the amount to the bank account of the seller's solicitor, who had then deposited it in the account of the seller.

Till [that] date no material whatsoever had been placed before the Supreme Court reflecting any banking transaction by Sheikh Hamad etc for the four London flats purchased between 1993 and 1996 by the prime minister or Hussain Nawaz; how those apartments could be purchased without banking transactions.

Imran Khan's affidavit also urged that the non-reflection of rent claimed to had been paid by [parents of] Hassan Nawaz through quarterly remittances from Pakistan in the alleged ***'newly constructed reverse engineered statement'*** by Sheikh Hamad clearly pointed out that the flats were purchased at the relevant dates by the Sharif family through alleged money laundering and Maryam was [and is] the beneficial owner of these flats.

Imran Khan's affidavit also claimed that:

"Gifts amounting to Rs:812m sent by Hussain Nawaz to the prime minister of which nearly Rs:20m was gifted back to Hussain were income from other sources. Similarly, the cash gift of Rs:51m by the prime minister to Maryam was not admissible under tax laws."

The affidavit was in fact the **last nail in the Sharifs' coffin**; the document carried all the essential and crucial material required by the apex court in concise form.

CHAIRMEN NAB & FBR IN DOCKS:

On 21st February 2017; the Supreme Court's apex bench inquired into the investigative steps that were taken by the NAB and the FBR since the matter surfaced on 3rd April 2016.

Before the SC's five-member bench, FBR Chairman M Irshad told that notices were issued to 343 individuals following the Panama Leaks; the owners of 39 companies were not Pakistani residents and 59 people denied ownership of offshore companies. The PM Nawaz Sharif's sons Hassan and Hussain Nawaz as well as his daughter Maryam had responded to the notices issued to them in November 2016 but no development further.

Elaborating on responses of the premier's children, the Chairman FBR told the court that Maryam had denied having property abroad and being the owner of any off-shore company. The SC bench inquired whether her response mentioned that she was the trustee of four flats located in London's Park Lane – no; she did not, the Chairman replied.

During apex court's hearing on 16th February 2017, Salman Akram Raja, counsel of the premier's sons Hassan and Hussain Nawaz, had told that the London flats had rested with Maryam for six months — from February to July 2006. And that a trust deed was executed between Maryam and Hussain in February 2006, following which she acted as trustee.

Chairman FBR also told the court that in a response submitted to the FBR, Hussain Nawaz had stated that he had been living in Saudi Arabia since year 2000. Justice Gulzar angrily asked the Chairman if he had closed Hussain's file after the premier's son submitted his response. Justice Khosa also inquired about the steps taken by him after receiving those responses.

The FBR Chairman's response made all the five judges on the SC bench angry when he said that ***"the FBR is verifying all the information provided by the respondents"***.

"It seems that you may need 30 years to verify those documents," Justice Gulzar remarked.

"You have wasted a year doing a task that should have taken hours," Justice Azmat Saeed commented.

The lawyer representing the FBR then admitted before the court that no immediate steps were taken; and argued that separate laws and institutions were available for money laundering cases. The FBR should

have dealt with the money-laundering cases with priority; Justice Gulzar was seen most upset.

NAB Chairman Qamar Zaman Chaudhry appeared before the apex court and said that the bureau was aware of its responsibilities but Justice Khosa immediately picked his tone and observed:

"NAB's position has remained that Panama Leaks case does not come within its jurisdiction. Is this NAB's position that because no regulator approached them, investigations were not undertaken against off-shore companies?"

Chairman NAB remained contended that the bureau could start investigative action had any regulator approached them. *"Laws concerning the NAB give it the authority to undertake investigations,"* Justice Khosa told the Chairman. *"It is saddening to hear NAB's position,"* Justice Gulzar remarked. *"If NAB does not have the authority to investigate, who does?"* Justice Ijazul Ahsan asked rhetorically.

When Justice Khosa inquired about NAB's actions regarding bank accounts and monetary transactions, the Chairman sought to assure the court that investigations would be undertaken. The bench regretted that NAB had not even registered an appeal in the Hudaibiya Paper Mills case.

It was already on the court's record that on 25th April 2000, Finance Minister Ishaq Dar had submitted a confessional statement regarding money laundering before a district magistrate in Lahore, confessing to involvement in laundering \$14.86 million for the Sharif family. The judges also knew that the minister had filed a request for his acquittal from the case after which NAB had not registered any appeals.

The apex bench collectively held the negative opinion about the NAB but Justice Khosa remarked that:

"There are reservations regarding NAB's failure to register an appeal in that Hudaibiya Mills Case. When a criminal gets bail in a case of petty theft, NAB registers an appeal. This is a case worth millions and no appeal registered."

The Chairman NAB explained that the decision to appeal was taken in accordance with the Prosecutor General's advice; in those [Sharifs'] cases, the prosecutor general of NAB had decided that there would be no point in

registering an appeal; had an appeal got registered, the NAB would have been disgraced. See the dialogues:

"Without any pressure, what is your opinion – should this case have been appealed?" Justice Khosa asked the Chairman.

"The NAB seriously believes in the decision not to register an appeal," the Chairman declared.

"Then be prepared to face serious consequences," Justice Saeed warned.

Attorney General of Pakistan [AG] Ashtar Ausaf Ali during his arguments said that previous court rulings on disqualification could serve as examples to the bench as the petitioners seek the disqualification of the prime minister. As the bench had already reached a decision for the hearing of the requests submitted in the court so he would share his opinions regarding the law.

The AG tried to make feel that the apex court had the authority but should refrain to use it in such sensitive cases; if necessary, the authority should be used according to the facts of the case.

When Justice Khosa asked the official **whether false statements were grounds for disqualification**, AG Ali had nothing to say except that street phrase that *'the court has to ensure a transparent trial'*.

Justice Afzal inquired if the bench had refused to hear anyone in this case. When the AG said that it was not about hearing the case, it was about reaching a decision; the bench collectively remarked that: ***"It is a matter of tax evasion, the country wants to know who paid how much tax – and how the institutions deceived."***

Meanwhile, Justice Khosa declared that further documents in the Panama Leaks case would not be accepted; AND the court adjourned for next day.

On 22nd February 2017; the Supreme Court [SC] observed that allegations of corruption against PM Nawaz Sharif's family in Panama Leaks case **'are not frivolous'**. Justice Azmat Saeed Sheikh remarked at the very beginning of proceedings of that day that:

"The qualification of the prime minister is the basic fundamental right of all citizens of the country. The

allegations are not frivolous as they could be right or wrong – the people should know facts."

The Attorney General for Pakistan [AGP] Ashtar Ausaf Ali submitted before the court that disputed material was provided by the petitioner [PTI], therefore, the ***"court cannot give a verdict in the case."***

On this, Justice Azmat asked the AGP to recommend a way forward to adjudicate on the disputed facts in the matter. In his remarks, Justice Ijazul Ahsan observed that:

"Some facts have been admitted by the ruling family and promise was made [by PM Nawaz Sharif] to the people of Pakistan that the complete record will be provided at a relevant forum but it was not given."

The AGP contended that the state institutions should not be disgraced as he felt embarrassed during his appearances at the international arbitration because ***"they refer the statements of the country's dignitaries against the national departments."***

Justice Khosa was quick to intervene here while saying that:

"When the state institutions themselves tend to be disgraceful then what should we do – [also] think about why such remarks were being issued against the state institutions."

Referring to the statement made a day before by the Chairman NAB before the apex court; Justice Ejaz Afzal Khan said the chairman did not file an appeal against the Lahore High Court's verdict in Hudaibiya Paper Mills case as ***"he was looking towards the person [PM Nawaz] who appointed him"***.

Expressing disappointment over NAB chairman's conduct, Justice Azmat Saeed remarked that the accountability body's head was the ***"insurance policy of the prime minister"***.

Justice Khosa questioned whether the prime minister had given any statement that his son Hussain Nawaz owned the London flats. ***"The PM in his three speeches used the words 'our flats, our businesses' but he did not say that the properties are owned by his son."***

Concluding his arguments, the AGP contended that the top court **'cannot directly disqualify'** a member of the National Assembly. Adding that if PTI's Imran Khan wanted to file an appeal against the three-year-old LHC judgment for quashing Rs:1.2 billion reference against the Sharif family, he would not object to the latter's *locus standi*.

PTI's Counsel Naeem Bokhari requested the top court to accept the stance of PM Nawaz Sharif regarding the family's London properties as **"his sons' statements are hearsay"**.

PROSECUTION & DEFENCE FINISHED:

On 23rd February 2017; both the defence and prosecution completed their arguments and the Supreme Court reserved its verdict on Panama Leaks case to issue a detailed judgement later. Head of the SC's bench Justice Asif Saeed Khosa remarked after the arguments concluded:

"If a judgement is not in someone's interest, they [will] say the judiciary is corrupt, or that may be the judges aren't fit to handle such cases; and if a judgement benefits their own stand [on the issue], they will say there can be no better judge.

We'll decide this case only by the law; such that people will say, 20 years down the line that this judgement was made by the book."

There were concerns about massive investments allegedly made by PM Nawaz Sharif and his family members through **Mossack Fonseca**, an offshore investment company of Panama; a gigantic leak of secret files unearthed tens of offshore companies in tax havens.

Data from the Panama Papers, available on the website of the International Consortium of Investigative Journalists [ICIJ] — which comprised around 100 news organisations and 300 journalists — had revealed that **"the PM's children — Mariam, Hassan and Hussain were owners or had the right to authorise transactions for several companies"**.

During that last day's hearing, PTI's Counsel Naeem Bokhari, presented his arguments once more before the SC's five-member bench and revisited his previous submissions on the case. He reminded the bench that the Sharifs had failed to provide an explanation for the **Gulf Steel Mills** set up in

Dubai in 1974; the mill's liabilities had exceeded 63 million dirhams and a sufficient explanation was not offered as to how those were settled.

During his arguments, Mr Bokhari also referred to documents purporting to show Maryam Safdar's involvement with **Minerva Financial Services**, as highlighted by German **daily Süddeutsche Zeitung** in a tweet in January that year – most things remained in grey.

Maryam Safdar's Counsel, Shahid Hamid, had argued earlier that the **signatures attributed to Maryam** on the documents in question were fake. However, Bokhari maintained in his rebuttal that the documents were correct. Justice Khosa said that none of the documents submitted by the parties in the case had come from verifiable sources.

Mr Bokhari's rebuttal mentioned the speech delivered by PM Nawaz Sharif in the National Assembly on 16th May 2016 where the **premier had failed to speak the truth in the House** and did not demonstrate honesty - *how can such a person be the prime minister?*

PTI's counsel also asked why the **PM had failed to send a notice to Mossack Fonseca** if the leaks against him and his family members were indeed inaccurate or wrong or erroneous.

Mr Bokhari pointed out that for a year, there had been no mention of the **Qatari connection** by the Sharif family, drawing the court's attention to two letters submitted before the bench suddenly. The Qatari letters said that loans were paid off, but how could such a huge sum be transferred without involving banks from 1980 till 2004.

Sheikh Rashid opened his arguments before the bench with the question that *how the Dubai mills were set up* and where the investment came from; how the investments were made in Qatar. Further he said:

"The prime minister [himself] had said those guilty of corruption do not register companies and property in their name - 20 people had been disqualified by the courts on the basis of hiding their assets.

A former Chairman NAB, himself an honourable judge of this Supreme Court, was FIRED on the request of an interior minister."

Sheikh Rashid urged that the case had already been made apparent and the on-going SC's proceeding was a waste of time; Haseeb Bhatti's report in daily '**Dawn**' dated **23rd February 2017** is referred.

Jamaat-i-Islami [JI] also submitted a rebuttal in the form of a written document before the Supreme Court, stating that **"...it has been established that the prime minister's speech [in parliament] was incorrect – mistaken and without truth."**

For the Qatari prince, who had issued two letters in defence of the Sharifs, the JI's counsel concluded that: **"If he [the Qatari prince] does not present himself, the letters should be discarded."**

JI's Counsel also said the prime minister had presented himself for accountability therefore the onus of proof was on his shoulder under Article 119 of *Qanoon-i-Shahadat*. **"The PM has also violated his oath in this matter."**

After 25 hearings of the Panama Leaks case, the Supreme Court finally closed proceedings and reserved its ruling, saying it was not possible to give a short order in such a case – but adding that the court's decision would be such to remain relevant and could be cited for at least two decades down the road.

After the proceedings concluded, PTI's Imran Khan and JI's Sirajul Haq addressed the audience outside saying that they had not come to the court because of an animosity towards Nawaz Sharif, but to re-emphasize the concept that the country's leaders should always be above board, honest, truthful and sagacious.

On the last day of hearing, the SC judges also observed that the court was not going to accept all the documents on face value, adding that 99pc of the 25,000-odd pages submitted to the court deserved to be thrown out.

In Pakistan, the meaning of 'justice' had unfortunately changed; it remains justice for a party if the verdict comes in their favour. Otherwise, litigants always claim that the judges are incompetent or have failed to understand the matter or labelled as **'sold out'**.

On the last day, when asked what judgement one could expect, PM's counsel Makhdoom Ali Khan said that *'Justice Khosa's words should be taken as a guide'*; adding that the decision of the court should be respected, irrespective of what the outcome.

In the country's history — after year 2000's Zafar Ali Shah Case which had validated the 12th October 1999 military takeover, Panama Leaks was the most volatile case. It was a great learning opportunity for all of the lawyers

involved; especially for the junior lawyers. Everyone was also appreciative of the manner the judges showed their patience.

Attorney General Ashtar Ausaf admitted that the manner in which proceedings were conducted in a cordial atmosphere was unprecedented and the judges demonstrated the utmost patience by providing the fullest opportunity to all parties.

Frederik Obermaier, investigative reporter at the German publication ***Süddeutsche Zeitung***, which first obtained the Panama Papers documents, held that in numerous countries authorities had launched investigations based on the Panama Leaks; the European Union [EU] formed a Committee of Inquiry into Money Laundering, Tax Avoidance and Tax Evasion to investigate the Panama Papers revelations – perhaps this was the reason the Sharif family and other respondents had not questioned or denied the allegations contained in the documents.

Mr Obermaier said when asked about the veracity of the documents:

"To my knowledge, apart from Pakistan, the authenticity of the Panama Papers documents has not been seriously questioned in court in any country worldwide."

Accepting the legal principle involved, the Sharif family's failure to challenge the Panama Papers' veracity in any court in Pakistan or abroad amounted to an admission. The message was more important than the messenger when one of the judges on the SC's bench had observed that allegations levelled by the petitioners **did not seem frivolous**.

The legal fraternity held that the Panama Leaks contained the official records of certain offshore companies ***'...which does have an intrinsic evidentiary value. They were the basis of the Supreme Court case hence their evidentiary value cannot be denied.'***

UK's parliament deemed the Panama Papers sufficient proof for a complete disclosure from former prime minister David Cameron but in Pakistan who bothers about the world's maxims of justice – here the democracy is the name of getting votes from the people and to plunder the country as the elected ruler's right.

However, after the hearing, the PTI was hopeful that even if the PM was not disqualified, the court might accept certain other demands of his party. They had raised three main points in the case — the disqualification of

Prime Minister Nawaz Sharif, his son-in-law Capt Safdar and Finance Minister Ishaq Dar; the reopening of Hudaibiya Paper Mills case; the filing of references in the Panama Leaks case under the NAB ordinance and the removal of the NAB and FBR chiefs.

During all the hearings, PTI Chief Imran Khan and his Secretary General Jahangir Tareen remained regular visitors to the SC, as were other leaders such as Ishaq Khakwani or Sheikh Rashid and JI Chief Sirajul Haq. The government side was also represented, without fail, by ministers and advisers such as Maryum Aurengzeb, Barrister Zafarullah Khan, Daniyal Aziz, Talal Chaudhry and several others.

However, no untoward incident was witnessed, even with all the sworn rivals in the same room – it was the first victory of the Pakistan's apex judiciary in the contemporary era.

Till 17th April 2017; as referred to **beyondthehorizon.com.pk**, Sharifs owned 340 residential properties in East London as revealed by local '**Newham Daily**' of London. Also that the Sharifs owned property worth more than £80 million [Rs:10 billions] in and around Central London. Of these, the Sharif family residence, four flats at 17 Avenfield House, 118 Park Lane alone were worth around £12 million [Rs:1.6 billion].

Hassan Nawaz's company [Flagship Investments] website listed many of those properties, which included Flat 8 Burwood Place – London W2 worth £700,000; Flat 9, Burwood Place – London W2 worth £900,000; 10 Duke Mansions, Duke Street, London W1 worth £1,495,000; Flat 12a, 118 Park Lane Mayfair – London SW1 worth £475,000; Flat 2, 36 Green Street – London W1 worth £800,000; and, 117 Gloucester Place, London W1 [value not listed by the source].

The website also featured a piece of real **estate near the Buckingham Palace valued at around £4,450,000**. One of the properties listed on the said website – 841 Neil Gwynne House, Slone Avenue – was the residence of one Waqar Ahmed, listed on the documents as the Company Secretary of Flagship Investments Limited.

Pioneer Point, the two towers owned by Sharif Family in Ilford were known to all media persons and many documentary programs were held on Pakistani media Channels over that.

SC VERDICT OF 20TH APRIL 2017:

On 4th January 2017; the day to day hearing had started under a reconstituted bench comprising the five judges mentioned earlier after former CJP A Z Jamali retired midway into the proceedings and was succeeded by the incumbent.

The SC's new bench took afresh the four petitions filed by one Tariq Asad, JI chief Sirajul Haq, PTI chairman Imran Khan and AML leader Sheikh Rashid, who all had petitioned the SC to disqualify the PM Nawaz Sharif for making misstatements in his speech in the National Assembly on 16th May 2016 and in his address to the nation on 5th April 2016 regarding investments made by his children in offshore companies that led to the purchase of four expensive flats on London's Park Lane.

After hearing the arguments from both sides, the bench had reserved its ruling on 23rd February 2017 with the observation that their judgement would remain relevant and valid for at least 20 years.

The landmark judgement was made public 57 days after the case was last heard by the court. The federal capital was abuzz with excitement ahead of the pronouncement as the country waited for the historic verdict.

The uncertainty on Panama Leaks issue ended that day; neither a clean chit nor a disqualification: the drawn out Supreme Court [SC] case to disqualify PM Nawaz Sharif for his family's involvement in corrupt practices, brought a climax while ordering the formation of a **Joint Investigation Team [JIT]** to probe into further questions regarding Sharifs' money trails towards Qatar, Jeddah or Dubai and then to London.

After continuous 26 full-day hearings, in a forum where being granted 26 minutes of audience was a privilege, the ten-minute pronouncement of a historical judgment was enough to mark it **A PIECE OF ART** – to be remembered for decades in the judicial history of Pakistan.

The judgment was a piece of art in terms that, perhaps, for the very first time, some Premier had walked out dishonourably, but preferred to celebrate. PM Nawaz Sharif walked out with greater burden than with which he had walked into those corridors.

All five judges concurred that the matter involved question of fundamental public rights. ***There was also consensus that the Prime Minister failed to account for his assets;*** the rights of an individual were

undisputed as well. The SC also recorded an observation that the **"ISI, MI or any other Agency like IB have no role to play in the political affairs of the country"**.

The final verdict was split 3-2 among the five-judge bench, with two dissenting notes from Justice Asif Saeed Khosa and Justice Gulzar Ahmed. Justice Ejaz Afzal authored the majority opinion in the 540-pages verdict.

The two judges who ruled against PM Nawaz Sharif said he should be disqualified as he could no longer be considered 'honest' and 'truthful' [*ameen* and *sadiq*], whereas the other three were in favour of forming a JIT to definitively answer the related questions of allegations against the prime minister.

Following are the excerpts from the text of Supreme Court's order:

"Before we read out the judgment, we expect that the dignity of the court will be upheld and that you will express any opinions you may have outside the Court. This judgment spans more than 540 pages, and each judge has recorded his own opinion. Forgive me if I am not too articulate in reading it out; it has been authored by my learned brother, Justice Ejaz Afzal Khan.

1. By a majority of 3 to 2 (Asif Saeed Khan Khosa and Gulzar Ahmed, JJ dissenting), who have given separate declarations and directions, we hold that the questions how did Gulf Steel Mill come into being; what led to its sale; what happened to its liabilities; where did its sale proceeds end up; how did they reach Jeddah, Qatar and the UK; whether respondents No.7 and 8 in view of their tender ages had the means in the early nineties to possess and purchase the flats; whether sudden appearance of the letters of Hamad Bin Jassim Bin Jaber Al-Thani is a myth or a reality; how bearer shares crystallized into the flats; who, in fact, is the real and beneficial owner of M/s Nielsen Enterprises Limited and Nescoll Limited, how did Hill Metal Establishment come into existence; where did the money for Flagship Investment Limited and other companies set up/taken over by respondent No. 8 come from; and where did the Working Capital for such companies come from; and where do the huge sums running into millions gifted by respondent No.7 to respondent No.1 drop in from - which go to the heart of the matter and need to be answered. Therefore, a thorough investigation in this behalf is required.

2. In normal circumstances, such exercise could be conducted by the NAB but when its Chairman appears to be indifferent and even unwilling to perform his part, we are constrained to look elsewhere and therefore, constitute a Joint Investigation Team (JIT) comprising of the following members:

- i) A senior Officer of the Federal Investigation Agency (FIA), not below the rank of Additional Director General who shall head the team having firsthand experience of investigation of white collar crime and related matters;*
- ii) A representative of the National Accountability Bureau (NAB);*
- iii) A nominee of the Security & Exchange Commission of Pakistan (SECP) familiar with the issues of money laundering and white collar crimes;*
- iv) A nominee of the State Bank of Pakistan (SBP);*
- v) A seasoned Officer of Inter Services Intelligence (ISI) nominated by its Director General; and*
- vi) A seasoned Officer of Military Intelligence (MI) nominated by its Director General.*

3. The Heads of the aforesaid departments/ institutions shall recommend the names of their nominees for the JIT within seven days from today which shall be placed before us in chambers for nomination and approval.

The JIT shall investigate the case and collect evidence, if any, showing that respondent No.1 or any of his dependents or benamidars owns, possesses or has acquired assets or any interest therein disproportionate to his known means of income.

Respondents No.1, 7 and 8 are directed to appear and associate themselves with the JIT as and when required. The JIT may also examine the evidence and material, if any, already available with the FIA and NAB relating to or having any nexus with the possession or acquisition of the aforesaid flats or any other assets or pecuniary resources and their origin.

*The JIT shall submit its **periodical reports every two weeks** before a Bench of this Court constituted in this behalf. The JIT shall complete the investigation and submit its **final report before the said Bench within a period of sixty days** from the date of its constitution.*

The Bench thereupon may pass appropriate orders in exercise of its powers under Articles 184(3), 187(2) and 190 of the Constitution including an order for filing a reference against respondent No.1 and any other person having nexus with the crime if justified on the basis of the material thus brought on the record before it.

4. It is further held that upon receipt of the reports, periodic or final of the JIT, as the case may be, the matter of disqualification of respondent No.1 shall be considered. If found necessary for passing an appropriate order in this behalf, respondent No.1 or any other person may be summoned and examined.

5. We would request the Hon'ble CJP to constitute a Special Bench to ensure implementation of this judgment so that the investigation into the allegations may not be left in a blind alley.

This was the Order on behalf of 3 Honourable members of this bench. The remaining two have gone a step further, and said 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. "

The bench, comprising Justice Asif Saeed Khosa, Justice Gulzar Ahmed, Justice Ejaz Afzal Khan, Justice Azmat Saeed and Justice Ijazul Ahsan, had examined arguments presented by the Pakistan Tehreek e Insaf [PTI], the *Jamaat e Islami* [JI], the Watan Party and the Awami Muslim League [AML], who framed the case out of court as a campaign against corruption.

Prime Minister Nawaz Sharif, Maryam Nawaz, Hassan Nawaz, Hussain Nawaz, Capt Safdar [the PM's son-in-law] and Finance Minister Ishaq Dar were among the respondents in the case.

The petitioners had touted the revelations brought forth in the Panama Papers, published by the International Consortium of Journalists on 3rd April 2016, as 'evidence' that the premier had lied to the nation in an address to Parliament where he had 'explained' his position following the leaks.

On that day, Islamabad's Red Zone, where the SC is located, had been on 'red alert', with around 1,500 police, Rangers and Frontier Constabulary personnel deployed in and around the area for security and to maintain peace. Police officials, including Special Branch officials, were deployed for intelligence gathering and timely responses.

Heavy contingents of security forces personnel had been deployed in and around the Red Zone. Strict checking was implemented at entry points into the Red Zone, where only concerned individuals, including government officials and residents of the area were being allowed entry.

Only individuals with passes were allowed onto court premises. Ordinarily, there are about 60 to 70 reporters at the apex court on a daily basis, but many more that day turned out to witness the judges deliver the historic verdict on well trumpeted Panama Leaks.

PML[N] and PTI leadership had gathered outside the SC premises ahead of the announcement and made charged statements on their hopes for the outcome. The prime minister followed the proceedings with his family and senior party officials from his official residence in Islamabad.

Justice Asif Saeed Khosa announced the final verdict on the case in Courtroom 1 at 2pm at the apex court to an audience of over 400 people; concluding that **"A thorough investigation is required."**

The apex court eventually ruled that there was not enough evidence to send the premier packing at once. PM Nawaz Sharif and his party breathed a collective sigh of relief, as the fear of an 'extreme verdict' — the premier's ouster — fizzled away.

A plea filed by Pakistan *Tehreek e Insaf* [PTI] to disqualify PM Sharif as the Prime Minister was rejected in a three-two split verdict; in fact the process was still incomplete.

COMMENTS FROM MEDIA HOUSES:

The BBC's monitoring team compiled a detailed report on the matter, however, summed up today's verdict in two paragraphs:

"Pakistan's Supreme Court has ruled there is insufficient evidence of corruption to remove Nawaz Sharif from the role of prime minister of Pakistan.

It instead ordered a further investigation into money transfers."

The lead story of '**India Today**' dated **21st April 2017** carried an interesting analysis on the Panama Leaks Case verdict.

*"Nawaz Sharif narrowly escapes **jinxed April's fate**, which has doomed many Pakistani politicians.*

The worst April in history of the country was 4th April 1979 when former Prime Minister Zulfikar Ali Bhutto was hanged in Rawalpindi for criminal conspiracy to kill a leading politician.

Prime Minister Sharif's government was sacked by then President Ghulam Ishaq Khan for alleged corruption in April 1993.

Years later on 26th April 2012 Prime Minister Yusuf Raza Gilani was convicted for disobeying an order by the apex court to write letter to Swiss government to reopen a corruption case against Zardari."

'**The Washington Post**' was one of the few major US publications to cover the verdict. After informing its readers about updates from the hearing, it went on to speculate over PML[N]'s chances at the next general elections. Michael Kugelman weighed in with his expert views.

"...it left the ailing, 67-year-old prime minister politically diminished, and the Muslim League vulnerable at the polls.

With the odour of alleged shoddy financial practices in the air, Sharif's party becomes a perfect target for a hodgepodge of electoral opponents — from secular activists to religious groups — who have sought to portray Sharif and the dynastic political elite as corrupt and insular.

Nawaz Sharif isn't off the hook yet, but given how concerned the government was about Sharif getting disqualified, it could have

*been **much worse; the government received a fairly hard slap on the wrist, but ultimately it survived.***

The case was continuously debated in country's TV studios for months. Bureaucrats and politicians were constantly making calls to the news correspondents to gauge what speculations were prevalent in legal corridors; there remained palpable nervousness.

The case, the verdict which was reserved since 23rd February 2017, even led to speculations on **whether the army had a behind-the-scenes role**. On 8th April 2017, Maj Gen Asif Ghafoor, the ISPR's spokesperson, had to tweet at 1824 hrs to deny allegations by saying that:

"Response to Q on Panama in UK reported incomplete / out of context. Army, like every Pakistani awaits a decision based on justice and merit."

'the guardian' dated **20th April 2017** held that;

"The Pakistani Prime Minister, Nawaz Sharif, has narrowly survived an attempt in the supreme court to unseat him on allegations of corruption levelled by the opposition.

The case against Sharif emerged last year after the Panama Leaks linked his children to offshore companies in British Virgin Islands in relation to the purchase of upmarket property in London."

With the full details of the judgment, the UK's newspaper surprisingly mentioned that:

"He [the PM] and his daughter Mariam claimed last year that their London properties were bought through Qatari investments. The family submitted a letter from a Qatari prince claiming that the flats were bought through investment in the 1980s from the Sharif family into the prince's family business.

The Qatari ambassador to Pakistan denied that his government had anything to do with the letter, which Imran Khan claimed was fake."

The London flats, bought between 1993 and 1996, are located at Avenfield House overlooking Park Lane. According to the leaked **Mossack Fonseca** papers, Nawaz Sharif's son Hussain and his daughter Mariam used the flats

as collateral in October 2008 to take out large loans from the Swiss arm of Deutsche Bank. The flats have been held by two British Virgin Island [BVI] companies; the Sharifs family claimed that Mariam was not a beneficiary or owner of any of the companies and that her brother had filed all relevant tax returns.

The **BBC** dated **20th April 2017** wrote [again] on its internet site that:

"Nawaz Sharif and his family had denied any wrongdoing. In an address to the nation on 5th April 2016, he said those who use ill-gotten wealth don't keep assets in their own names'.

The pressure was believed to be the reason behind Mr Sharif's unscheduled departure for London on 13th April 2016 to keep a rare appointment with his doctors.

In November 2016, they told the Supreme Court that their London property was bought through investments in companies owned by the Qatari ruling family. Initially, however, the leaks appeared to trigger panic in the top circles of the ruling PML[N] party."

However, the verdict could not relieve the air of acrimony that had marred Pakistani politics since 2014. **BBC also held:**

"Allegations of corruption have chased Mr Sharif since the 1980s. And much of what the Panama Papers have revealed now was the subject of a federal inquiry in the mid-1990s.

*Mr Sharif ordered that inquiry closed when he came into power in 1997, calling it '**politically motivated**'. But this time he and his family have had to acknowledge they used offshore companies to acquire foreign assets."*

The fact remained that bitterness continued and even worsened when the investigators started their work. And all this was happening at a time when the PML[N] government had lost much of its territory to the military and elections were approaching.

The Pakistani Supreme Court ordered an investigation into their affairs by a joint team of civil and military investigation agencies; however, the prime minister's top aides called it a victory for the ruling party.

The fact, that the court had not cleared the PM & his family and had directed them to appear before investigators, would be used by the opposition to chip away at his legitimacy and personal integrity.

The '**New York Times**' dated **20th** April 2017 held that:

"Pakistan's highest court ordered an investigation into offshore wealth held by the family of Prime Minister Nawaz Sharif, but it stopped short of removing him from office over allegations of corruption and money laundering."

Members of Sharif's governing party PML[N] were seen jubilant. Salman Akram Raja, a lawyer for Sharif's family, said the ruling was justification for the government, which had supported an independent investigation of the allegations. He added:

"It [the SC] should devise a mechanism for an investigation into the allegations, and today's verdict formulates that mechanism."

Opposition figures echoed Imran Khan's call for the prime minister to step aside while the investigation was carried out; it was doubtful that an impartial investigation could be conducted with Nawaz Sharif still in power.

Michael Kugelman, Deputy Director for Asia and senior associate for South Asia at the Washington-based **Woodrow Wilson Center** opined:

"It's not the best possible outcome for the government, but it comes quite close. The bottom line is that Sharif isn't off the hook, but he's also not heading out the door, and ultimately that's a big victory for the government."

The fact remained that this time the dynamics of the whole scenario were perceptibly different, as the petition was based on information exposed not by a political party in Pakistan but by a 108-strong network of news organisations globally, the International Consortium of Investigative Journalists [ICIJ], which had won the Pulitzer Prize for uncovering the corruption net all over the globe.

Scenario 212

SC's 20TH APRIL VERDICT DISECTED:

More than a year after the Panama papers were leaked to the public, Pakistan's Supreme Court delivered its verdict on the case as it ordered the formation of a Joint Investigation Team [JIT] to probe how the money of the prime minister's family was transferred abroad.

The petitioners had touted the revelations brought forth in the Panama Papers, published by the International Consortium of Journalists [ICIJ] on 3rd April 2016, as 'evidence' that the premier had lied to the nation in an address to Parliament where he 'explained' his position after leaks.

The Panama Papers, which referred to a massive trove of secret documents leaked from Panamanian law firm **Mossack Fonseca** — which specialised in helping the global elite stash wealth in offshore tax havens — had said that the PM's children, Maryam, Hassan and Hussain Nawaz **"were owners or had the right to authorise transactions for at least eight offshore companies"**.

The revelations had raised serious concerns regarding the legitimacy of the family's wealth, offshore holdings and business interests, and catalysed opposition parties to rally for the investigation or resignation of the prime minister and his family members.

Maryam Safdar had initially dismissed the documents as a distortion of information, but the prime minister had to eventually relent and order a judicial probe into the allegations raised by opposition parties. In a televised address, the premier also attempted to document his family's financial history and said he was open to a probe.

There was a protracted tussle seen on who would lead the commission [the PTI wanted the sitting chief justice, **while the PMLN approached at least 5 ex-SC judges; each of them refused**] and the terms of reference of the inquiry [which neither government nor opposition could come to terms on]; a second televised address [**in which the premier said he would resign if proven guilty**]; a landmark parliamentary speech in which a sitting prime minister defended himself on the floor of

the National Assembly; and mounting pressure from the Army and opposition parties, after which the case finally landed in front of the Supreme Court.

13 DAMNING REMARKS BY J KHOSA:

Justice Asif Saeed Khan Khosa, the head of the SC's bench on Panama-gate, wrote a very powerful dissenting note [*five member bench was split 2:3 in its verdict*] saying that [PM] Nawaz Sharif was not truthful. Below are excerpts from his notes - Justice Khosa wrote while dissenting:

1. Justice Khosa quoted from 'The Godfather':

*"The popular 1969 novel 'The Godfather' by Mario Puzo recounted the violent tale of a Mafia family and the epigraph selected by the author was fascinating: **Behind every great fortune there is a crime. — Balzac**"*

{The novel was a popular sensation which was made into an acclaimed film. It is believed that this epigraph was inspired by a sentence that was written by Honoré de Balzac... in French as:

Le secret des grandes fortunes sans cause apparente est un crime oublié, parce qu'il a été proprement fait.

[The secret of a great success for which you are at a loss to account is a crime that has never been found out, because it was properly executed]

It is ironical and a sheer coincidence that the present [Panama] case revolves around that very sentence attributed to Balzac...}

Justice Khosa later added:

"I may, therefore, be justified in raising an adverse inference in the matter. The fortune amassed by respondent No.1 is indeed huge and no plausible or satisfactory explanation has been advanced in that regard. Honoré de Balzac may after all be right when he had said that behind every great fortune for which one is at a loss to account there is a crime."

"In the above mentioned sorry and unfortunate state of affairs a conclusion has appeared to me to be unavoidable and inescapable that in the matter of explaining the wealth and assets respondent No.1 has not been honest to the nation, to the nation's representatives in the National Assembly and even to this Court."

2. ...other institutions failed or refused to probe Nawaz:

"These petitions had been entertained by this Court in the backdrop of an unfortunate refusal / failure on the part of all the relevant institutions in the country like the National Accountability Bureau [NAB], the Federal Investigation Agency [FIA], the State Bank of Pakistan [SBP], the Federal Board of Revenue [FBR], the Securities and Exchange Commission of Pakistan [SECP] and the Speaker of the National Assembly to inquire into or investigate the matter or to refer the matter to the Election Commission of Pakistan against respondent No.1 [Nawaz Sharif]."

3. a PM could not have a 'field day':

"If this Court stops short of attending to the issue merely because it involves some disputed or intricate questions of fact then the message being sent would be that if a powerful and experienced Prime Minister of the country appoints his loyalists as heads of all the relevant institutions in the country which can inquire into or investigate the allegations of corruption, then a brazen blocking of such inquiry or investigation by such loyalists would practically render the Prime Minister immune from touch-ability or accountability and that surely would be nothing short of a disaster."

"It is said that how high-so-ever you may be the law is above you. It is in such spirit of democracy, accountability and rule of law that this Court would not give a Prime Minister / Chief Executive of the Federation a field day merely because no other remedy is available or practicable to inquire into the allegations of corruption, etc. levelled against him or where such inquiry involves ascertainment of some facts."

4. J Khosa held 'Nawaz was not truthful':

*"It had not been disclosed as to how and through which resources the **respondent's father had established 6 new factories within 18 months of nationalization of Ittefaq Foundries,***

especially when statedly the entire savings of the respondent's elders stood obliterated and wiped out."

*"It is also strikingly noticeable that in that speech there was no mention whatsoever of **setting up of any factory in Dubai which was sold in 1980**. That speech also failed to disclose any detail of the funds available or procured for **setting up of the factory near Makkah**."*

"It was maintained in that speech that the funds generated through sale of the factory near Makkah were utilized by respondent No.1's sons namely Mr. Hassan Nawaz Sharif and Mr. Hussain Nawaz Sharif for setting up their business. It had been maintained by respondent No.1 that through that speech he had made the entire background of his family's business clear to his countrymen and that he had informed them about all the important stages of the family's journey in business."

*"He had proclaimed that what he had disclosed were the **"true facts"**. I have, however, found that that was not the case and unfortunately respondent No.1 had economized with the truth on that occasion."*

"Even a layman can appreciate, and one does not have to be a lawman to conclude, that what had been told to the nation, the National Assembly or even this Court about how the relevant properties in London had been acquired was not the truth. A pedestrian in Pakistan Chowk, Dera Ghazi Khan (a counterpart of Lord Denning's man on the Clapham omnibus) may not have any difficulty in reaching that conclusion."

5. How were London properties acquired?

"There was absolutely no explanation offered in that speech as to how the relevant four properties in London had been acquired and respondent No.1 had never stated on that occasion that he had no concern with the ownership of those properties or that no money belonging to him had been utilized for their acquisition."

"On April 22, 2016 respondent No.1 addressed the nation again on the subject on radio and television but that speech did not contain any specific information about the resources or assets of the respondent and his family. Again, no explanation whatsoever was

offered in that speech as to how the properties in London had been acquired."

6. Dubai Factory was not mentioned in PM's addresses:

"On May 16, 2016 respondent No.1 read out a written speech in the National Assembly which was broadcast and telecast live on radio and television and this is what he said on that occasion: [4:19] A careful reading of that speech made by respondent No.1 shows that it was for the first time that any mention had been made therein by the respondent to setting up and sale of a factory in Dubai as no mention of the same was made by the respondent in his first or second address to the nation on the issue."

"It had been stated in the latest speech that in the year 1999 the entire record of the family's business had been taken away by the authorities and the same had not been returned despite repeated requests but later on in the same speech respondent No.1 had categorically stated that the entire record and documents pertaining to the Dubai and Jeddah factories was available and that such record could be produced before any committee or forum!"

7. J Khosa asked 'Factory was in Makkah or Jeddah':

*"The first address to the nation mentioned setting up of a steel factory near Makkah but the speech made in the National Assembly referred to a steel factory in Jeddah. In the first address to the nation respondent No.1 had claimed that the proceeds of sale of the steel factory near Makkah had been utilized by his two sons for setting up their business but in the speech made in the National Assembly he had changed his earlier stance and had maintained that the generated resources had been utilized for **"purchase of the flats in London."***

"Even in that speech respondent No.1 had never stated that he had no concern with the ownership of those properties or that no money belonging to him had been utilized for their acquisition."

8. PM said - record was available; his lawyer said - NO:

*"The story about **'purchase'** of the relevant properties in London had taken yet another turn at a subsequent stage. 78. Although it had specifically and repeatedly been said by respondent No.1 on*

*the floor of the National Assembly in the above mentioned speech that the entire record relevant to the setting up and sale of the factories in Dubai and Jeddah was available and would be produced whenever required yet when this Court required Mr. Salman Aslam Butt, Sr. ASC, the then learned counsel for respondent No.1, on December 07, 2016 to produce or show the said record he simply stated that no such record existed or was available and that the statement made by respondent No.1 in the National Assembly in that respect was merely a **'political statement'!**"*

"It may be pertinent to mention here that in the evening preceding the said stand taken by the learned counsel for respondent No.1 before this Court an interview was telecast on Geo News television wherein Mr. Haroon Pasha, the chief financial advisor of respondent No.1 and his family, had stated before the host namely Mr. Shahzeb Khanzada that the entire record about Dubai and Jeddah factories was available and that the said record had been handed over to respondent No.1's lawyers and now it was for those lawyers to present it before the Court."

9. J Khosa 'shocked' by attempt to suppress facts:

*"In one of his **interviews with Mr. Javed Chaudhry on Express News television on March 07, 2016** Mr. Hussain Nawaz Sharif, respondent No.7, had also categorically maintained that the entire record pertaining to acquisition of the four properties in London was available with the family and the same would be produced before any court looking into the matter.*

Such state of affairs has been found by me to be nothing but shocking as it tends to be an attempt to suppress the relevant facts and the truth and to mislead the Court. Mr. Haroon Pasha and Mr. Hussain Nawaz Sharif have never denied or contradicted the contents of the above mentioned interviews."

*"There may be many definitions of the word 'honest' but deliberate withholding or suppression of truth is not one of them and the same is in fact an antithesis of honesty. **I am, therefore, constrained to declare that respondent No.1 has not been honest to the nation, to the representatives of the nation in the National Assembly and to this Court** in the matter of explaining possession and acquisition of the relevant four properties in London."*

10. Story about Qatar business - an afterthought:

"Even the story about investment in real estate business in Qatar and the subsequent settlement of that business was also, thus, nothing but an afterthought. It may also be pertinent to mention here that in his three speeches mentioned above and also in his concise statements submitted before this Court respondent No.1 had never said a word about any investment by his father in any real estate business in Qatar and funds generated through a settlement of that investment being utilized for acquisition of the properties in London whereas through their concise statements submitted before this Court by his children that was the only source of funds through which the said properties had been acquired in the name of respondent No.7 namely Mr. Hussain Nawaz Sharif."

11. Hassan Nawaz was rolling in money:

"All those businesses of respondent No.8 (Hassan Nawaz) were going on and the said respondent was rolling in money in England for many years before June 2005 when, according to respondent No.1 (Nawaz Sharif), the sale proceeds of the factory in Jeddah had been given to his sons for setting up their business.

Nothing has been produced by respondent No.1 before this Court to rebut the above mentioned documents based upon the British public record."

12. Story about Al-Thani family lost credibility:

"That story about investment in the real estate business of Al-Thani family in Qatar has taken many turns in this case and has, thus, lost its credibility. In their first concise statement jointly filed by respondent No.1's children they had never mentioned that story."

*"In their subsequent concise statements they adopted that story as their only story. However, in their last Joint and Further Concise Statement (**Civil Miscellaneous Application No. 432 of 2017 filed on January 23, 2017**) the sons of respondent No.1 gave the story another twist. The previous story was about an "investment" made by late Mian Muhammad Sharif in the real estate business of Al-Thani family in Qatar but through their last story advanced through the above mentioned concise statement it was maintained by respondent No.1's sons that the proceeds of sale of the factory in Dubai (**12 million Dirhams**) had been*

'placed with Sheikh Jassim' Al-Thani who 'retained' the amount with an assurance of just and equitable return."

"According to the latest story there was no investment involved in the matter and the services of a member of Al-Thani family of Qatar had been utilized only for parking of the relevant amount with him, probably as a bank!"

"It appears that close friendship between Al-Thani family of Qatar and respondent No.1 and his family has stood the test of time. It is proverbial that a friend in need is a friend indeed. Being a foreign dignitary Mr. Hamad Bin Jassim Bin Jaber Al-Thani is held by me in high esteem yet the information about him available on the Internet is unfortunately quite uncharitable."

13. Nawaz + his family were evasive: J Khosa

"On the basis of the discussion made in the earlier part of this judgment the explanations advanced by respondent No.1 in respect of the four properties in London and even in respect of his and his family's businesses and resources have been found by me to be nothing but evasive and the statements made by him in that regard have appeared to me to be contradictory to each other.

The explanations advanced by him have also been found by me to have remained utterly unproved through any independent evidence or material and, hence, the same were quite likely to be untrue.

Even the children of respondent No.1 have not been able to bring anything on the record to show that the explanations advanced by respondent No.1 were or could be true and correct."

WIN-WIN POSITION FOR ALL:

Since mid 2016; Pakistani Prime Minister Nawaz Sharif was troubled by the Panama Leaks uproar and trial, which could have cost him his post but after the decision was out, he could breathe a sigh of relief.

There had been huge media hype in Pakistan, with many people, particularly supporters of Imran Khan, hopefully the judges would disqualify PM Sharif but the SC bench issued a split decision - two judges in favour of

the prime minister's disqualification, while the remaining three ordered further investigation into the corruption scandal - thus brought Pakistani politicians on their toes afresh.

The judges wrote in decision what the PM had already said in his letter dated 22nd April 2016 - that a commission should be constituted to investigate the matter. The PML[N] reiterated that:

"We are ready for all kinds of investigation. It has been established today that any evidence or sacrifices given by our opponents in the Supreme Court were not enough. We have succeeded."

According to some legal experts, the papers collected or downloaded and placed before the court by the PTI lawyers were not necessarily evidence of corruption, as using offshore structures is entirely legal. But irrespective of its legality, the political repercussions of the scandal were immense for PM Sharif and his family.

A damaging verdict nonetheless because the opposition parties though accepted the apex court's decision but asked the prime minister to resign **'on moral grounds'**. The popular voices were that:

"The Supreme Court's judgment in the Panama Leaks is 'morally damaging' for Prime Minister Sharif. The premier cares about this kind of damage or not but in any civilized country, the head of government would have tendered his resignation in this situation.

The judicial commission cannot work independently if the premier remains in charge.

The ruling Muslim League party is celebrating the verdict prematurely. The sword is still hanging over the prime minister's head - the case is not over yet.

The SC should also have ordered Sharif to step down [temporarily] as PM to allow independent investigations. Sadly, it didn't."

Despite the hype around the corruption scandal, some analysts held that Prime Minister Nawaz Sharif was **'victimized'** by the country's powerful military establishment being very sceptical of him due to his repeated attempts to improve ties with India.

PM N Sharif's supporters said that corruption scandals involving politicians were not a new occurrence in Pakistan. Former President Asif Ali Zardari had been accused of massive corruption, and there were graft allegations against the military Generals [in April 2016] as well, but hardly anyone from the army was tried. Ali Chishti, a defence analyst held that:

"The Panama Leaks scandal in Pakistan is more a political issue than legal. There have been bigger corruption scandals in the country; none attracted that much attention.

Thursday [20th April 2017]'s verdict in the case is, however, a victory for PM Sharif."

The fact remained that SC's said decision was actually a victory for everyone. The opposition said that two judges on the bench asked for PM Sharif's removal, while the ruling party PML[N] could rejoice that there was no immediate threat to the prime minister's job.

The five-judge bench said it was not satisfied with regards to the money trail provided by the Sharif family's counsels and ordered the formation of a JIT to investigate the Sharifs' business dealings abroad. The justices also asserted that the FIA and National Accountability Bureau [NAB] had been unsuccessful in playing their role effectively.

The premier's daughter, Maryam Safdar, tweeted a photo of Prime Minister Nawaz Sharif, his family and PML[N] leaders celebrating the verdict with smiles and embraces. Defence Minister Kh Asif told reporters that:

"They have said what the PM already said in his letter – that a commission should be constituted to investigate the matter.

We are ready for all kinds of investigation. It has been established today that any evidence or sacrifices given by our opponents in the SC were not enough. We have succeeded."

PML[N]'s federal Railways Minister Kh Rafique said: *"The Pakistan Tehreek e Insaf [PTI] should also respect the court's decision."* Minister for Planning and Development Ahsan Iqbal termed it a 'historic victory' for the PML[N] and tweeted that:

"The minority judgement shows that the PTI represents a minority in Pakistan. Conspirators have been defeated yet again after

the dharna. After suffering successive electoral defeats IK's desire to de-seat PM through non-ballot means failed again."

PTI's lawyer Fahad Chaudhry said that:

"PML[N] leaders celebrating a 'victory' did not seem to have read the verdict in full. If they had, they would realise what has actually happened to them."

PTI's MNA Asad Umar noted that:

"Not a single judge found Nawaz Sharif innocent. All five judges rejected the false stories presented by Nawaz Sharif ... The two judges who decided that Nawaz Sharif stands disqualified are both future chief justices of the SC.

The three other judges rejected the defence provided by Sharifs and ordered [an] investigation by a JIT."

PTI's Asad Umar further tweeted that:

'1 year after panama disclosures and 5 and a half months after supreme court hearing started not a single judge found nawaz sharif innocent.'

The Panama Papers, which refer to a massive trove of secret documents leaked from Panamanian law firm **Mossack Fonseca** — had said that:

"...the PM's children, Maryam, Hasan and Hussain Nawaz were owners or had the right to authorise transactions for several [offshore] companies.

At least eight offshore companies were found to have links to the Sharif family in the documents that were leaked."

The general masses held that revelations in the court had raised serious concerns regarding the legitimacy of the family's wealth, offshore holdings and business interests, and catalysed opposition parties to rally for the investigation or resignation of the prime minister and his family members.

Maryam Safdar had initially dismissed the documents as a distortion of information, but the prime minister had to eventually relent and order a judicial probe into the allegations raised by opposition parties. In a

televised address, the premier Sharif also attempted to document his family's financial history and said he was open to a probe.

A second televised address [*in which the premier said he would resign if proven guilty*]; a landmark parliamentary speech [*in which a sitting prime minister defended himself on the floor of the National Assembly*]; and mounting pressure from the people and opposition parties finally got the case landed before the Supreme Court – and thus the outcome.

PML[N] CELEBRATED IT AS VICTORY:

In the aftermath of SC's decision of **20th April 2017**, no political party was really sure whether to celebrate or lament the order.

Immediately after announcement of the judgment, PML[N] spin-machine started to project the court's judgment as a '**victory for PM Nawaz Sharif**'. Through a misreading and misinterpretation of the judgment, members of the Cabinet proclaimed that '**the court had rejected Imran Khan's claims**'. And without understanding the judgment, the ruling leadership distributed sweets to celebrate their great honour of having been disqualified by [only] two honourable judges.

Prime Ministers of Ukraine and Iceland buckled to the thinning ice, as did the Industry Minister in Spain but the tumbling of crowns was in consonance with the collective morality of the developed nations, where when people are caught with their pants down, they do not make a display of their dishonour. For instance, the Japanese Prime Minister Naoto Kan had resigned in August 2011, citing his failure to show leadership in the aftermath of the tsunami crisis.

On 21st April 2017; Pakistan's Interior Minister Ch Nisar, while speaking to the media, rejected the notion that the Panama Papers verdict was a "**split decision**", adding that although the judges' opinions may be different but "**all five signed off on formation of a Joint Investigation team [JIT]**".

The Interior Minister also expressed his discomfort with political parties announcing protests, terming it as detrimental to the integrity of the SC's verdict. He commented that:

"The onus of proving a case lies with prosecution all over the world but in Pakistan, it is the opposite; this is not a corruption case.

Lots of people have houses abroad...Since day one, the Prime Minister has not hidden his assets. The apex court's decision to further investigate allegations of corruption against the prime minister should be accepted in all its merit."

The verdict's winners and losers were already known but Imran Khan was looking for a total gain scenario; it has been his 'strategy' since about two decades. Khan had been waiting for Allah, the army or Aladdin to deliver the success - trophy to him but perhaps, he had not done his homework; he had no time for institutionalising his great support for the singular cause he pursued. Lastly, he expected the SC to clear the way for him in a manner Gen Musharraf availed in his early years of governance.

Through an essay titled '**Law and politics**', daily '**the News**' dated **27th March 2017** had already predicted that Imran Khan had positioned himself for political manoeuvring in case Nawaz Sharif is damaged by the verdict. His demand for free and fair elections prior to the decision was an attempt to maximise his advantage.

As expected, Panama-gate decision fell short of the 'total gain' scenario and Imran Khan had also comprehended that. He again resorted to agitation – repeating his four years earlier slogan of '**PM's resignation wanted**'. Hard luck; that it was not the time when anyone could bring the entire system to a grinding halt. No 126 days space, referring to the 2014's sit-in, was available to Mr Khan to linger with his demands.

[The net loser was Nawaz Sharif; his past had caught up with him. Throughout the Panama leaks hearings he had constantly faced the what-to-do-with-the-dead-body challenge. It had popped up from the trunk of the car, from the shallows of the nearby lake, from the suitcase in the closet or the cupboard downstairs.]

If the last part of the Panama leaks hearings was a guide, the bench wasn't convinced of the argument that the Sharifs had been upfront in building their fortunes. Thus the decision left the PM short of declaring guilty of hiding his wealth or lying under oath, every word of the verdict inflicted a thousand cuts on him.

The inability of the Sharifs to bring forward convincing documentary proof of their financial innocence brought innumerable devastating effects for their political empire, too. Nawaz Sharif had a lot to hide and was less than

truthful in his disclosure; a heavy cost to bear. He was a reduced leader after the verdict; the damning indictment of the PM in person saw him sliding downhill – for all times to come though it was not the end of PML[N] politics. However, the PM's camp was prepared for the worst.

The fact remains that the Panama leaks verdict of 20th April could not settle the dust; it could not indicate a clear road to the nation's destiny. It started another round of dirty politics that had already wasted Pakistan's seventy years – could not deliver a new Pakistan at all.

Prime Minister N Sharif and his immediate family survived in the SC's ruling, for no part of the verdict directly declared them guilty. On the other hand, the opposition parties, particularly the PTI, were not offered any face-saving result in the verdict. On the whole, the court's decision to form the JIT to investigate the case further was seen as clever trick to stall the case which, like all previously formed JITs, could fall into gloom.

Intelligentsia also held that with the evidence that was placed before the court, the decision could not have been fairer. The petitioners' evidence was by and large based on the data whereas the defendants mostly tried to twist the case through procedural lacunas in judicial system of Pakistan.

Unlike other JITs in Pakistan whose fate remained unresolved, the SC's verdict on the Panama-gate was likely to reach its conclusion. Given the range of stakeholders in the JIT and likely street, media, and political pressure that the PTI started generating immediately after, manoeuvring of the case by the PML[N] was not easy.

As against the popular perception that the court's decision had not harmed the PM's standing, the verdict had done exactly the opposite. In essence, with the split decision of guilty or not guilty, the court's ruling indicated that the PM and his family should be completely probed; the formation of the JIT showed that there was enough material to explore further.

The court's orders compelling the prime minister and his sons to appear before the JIT that comprised of the country's bureaucracy and security agencies was embarrassing enough for the PML[N] as party. For some the SC's verdict had opened floodgates of more controversies – another Pandora box in the country.

On 23rd April 2017; a four-party alliance of PML[Q] , Sunni Ittehad Council, *Majlis Wahdatul Musilmeen* [MWM] and Pakistan *Awami Tehreek* [PAT] approved the formation of a grand alliance on the Panama issue, under Ch Shujaat Hussain; the PML[Q]'s patron-in-Chief.

In a meeting held at the residence of PML[Q]'s Ch Shujaat Hussain, a six-point joint declaration was issued demanding that performance of the Joint Investigation Team [JIT] should be made public every fortnight. The joint declaration said:

"In the light of Panama Leaks verdict, the prime minister has become an accused. To fulfil the requirements of justice, it is a must that Nawaz Sharif should resign immediately, so that the JIT investigation could be kept free of unnecessary influence of the prime minister.

Moreover, the Lahore High Court judge Baqir Najfi's report on the Model Town tragedy be immediately made public."

In fact the Sharif family was not given clean chit by either side of the judges but reality was being deliberately downplayed by the official spin masters. All the opposition parties also held that out of five judges of the SC, none declared PM Nawaz Sharif '**Sadiq & Ameen**' therefore; he should resign prior to appearing before the JIT.

The Supreme Court of Pakistan's main concern remained the non-accountability of the ruling elite at the hands of anti-corruption watchdogs working at the wish and whims of the sitting governments.

The questions worth probing about the unexplained sources of wealth of the ruling family was referred to the Joint Investigation Team [JIT]; drawing representations from the State Bank of Pakistan [SBP], Securities Exchange Commission of Pakistan [SECP], National Accountability Bureau [NAB], Federal Investigation Agency [FIA], Pak-Army's Inter Services Intelligence [ISI] and the Military Intelligence [MI].

Incidentally, the government's SECP later told the Public Accounts Committee [PAC] that it couldn't find any fault with Sharif's businesses; SBP said most of the money in such cases was generally transferred abroad through *hundi / havalas*; the NAB had also declared that charges against the Sharif family were beyond its jurisdiction and FIA did nothing either.

Intelligence Bureau [IB] was NOT included in the JIT because, in SC's opinion, it had no achievement at its credit. The big question was that the same departments were being made part of the JIT to probe the Sharif family; the SC judges had already noted their disappointment in the verdict.

Another bigger query was that if JIT would be able to conduct probe of the incumbent prime minister while the five member judges on bench were unanimous in voicing disappointment over performance of the accountability watchdogs.

Pakistan's history is witness that all the institutions in general and anti-corruption bodies in particular had been used as a tool by the governments in power. Instead of carrying out their job, FIA, NAB and FBR etc either acted as hit-men of the top boss for punishing his opponents or whitewashed the crimes of the government functionaries; thus kept a notorious reputation.

In Panama Leaks first reveal in April 2016, more than 200 Pakistanis were identified in connection with the offshore companies but the above said watchdogs could not dare going after them because Prime Minister's family was also named.

*[The SC itself had a chequered history; just four years earlier it had set a bad precedent in **Arsalan Iftikhar Case** wherein the son of a former Chief Justice Iftikhar Chaudhry was let off through cheap procedural gimmicks; the book '**The Living History of Pakistan Vol-I**' Scenarios 100-101, pps 1619-1650 [2015] GHP Surrey UK [www.inamsehri.com] is referred for details.*

One-man commission was formed under the leadership of Dr Shoaib Suddle, the then-Federal Tax Ombudsman; he was granted judicial powers to deal with that case. But surprisingly, the SC dissolved the said commission after submission of the preliminary report which was damning against the CJP's son.]

A leading lawyer Saad Rasool [daily the '**Nation**' dated **23rd April 2016** is referred] analysed the Panama judgment in its true legal context:

*"Two honourable judges have declared that the PM is not '**Sadiq & Ameen**', under the Constitution. And the remaining three judges, having rejected the PM's flimsy defence, have sent the issue for further investigation, under supervision of the honourable Court. No judge has accepted the PM's stance. No judge has acquitted the PM. No judge has declared that the Petitions were without merit. And no judge has dismissed the Petitions."*

A brief overview: while all five members of the bench penned their individual opinions, the judgments authored by Justice Asif Khosa in dissent and Justice Ijazul Ahsan in majority provided the most detailed reasoning.

J KHOSA'S HISTORICAL AXIOMS:

Justice Asif Saeed Khosa's meticulous judgment, penned in his characteristically prolific style, exhaustively deliberated the multifaceted issues involved in the case. Recognizing that the SC, in exercise of its jurisdiction under Article 184(3) of the Constitution, cannot adjudicate disputed questions of fact, Justice Khosa presented a brilliant rationale for deciding the case. He declared that:

"....it is not the properties in London which is in issue before this Court but what is at issue is [PM's] honesty for the purposes of a disqualification under Article 62(1)(f) of the Constitution.

I have decided to keep aside the material produced by the petitioners..... and to take into consideration primarily the explanations offered and material supplied by the PM's family".

As such, based on this terrific reasoning, Justice Khosa sidestepped disputed questions of fact, and ***focused solely on the issue of honesty of [the PM] with reference to the explanations advanced by him and his family.***

After explanation of his noble conviction, Justice Khosa pointed out the plethora of ***'contradictions and broken links'*** in the material produced by the PM and his family, concluding that ***'the PM economized with the truth'***. He observed that:

"No details of any bank account, any banking transaction or any money trail has been brought on the record by the PM or his family.

.....and that the entire story about Qatari investments was nothing but an afterthought with absolutely nothing on the record to substantiate the same."

Thus, Justice Khosa made the inescapable conclusion that:

"....even a layman [in Pakistan Chowk, Dera Ghazi Khan] can appreciate... that what has been told to the nation, the National Assembly or even this Court about how the relevant properties in London had been acquired - was not the truth."

This unbelievable story of oscillating and vacillating explanations, had no credibility, and made one wonder where truth and honesty stand in the list of priorities of [the PM], thus meriting disqualification under Article 62 and 63 of the Constitution.

Surprisingly, Justice Ijazul Ahsan and other two judges agreed with almost all of the factual and legal conclusions arrived at by Justice Khosa and Justice Gulzar. Justice Ahsan pointed out "**patently contradictory statements**" of the PM and his family members, and observed that:

"Qatari letters have not been proved in accordance with law, are ex facie based upon hearsay and not substantiated by any credible material, let alone document(s) / evidence.

.....that **it is hard to believe** that 12 million Dirhams exchanged hands **in cash**.

.....and that *no effort has been made to provide even the basic answers* to questions raised [against the PM], and *no effort was made, despite questions asked, to explain why two young men, who were studying in London, needed four large independent flats to live in."*

In fact, Justice Ahsan pointed out that the deceptive payment spreadsheet, presented by the PM's lawyers, was an "**amateurish exercise in reverse accounting**", thus "**bogus**", and having "**no legal or evidentiary value and we have no hesitation in out rightly rejecting it.**"

The general populace was seen angry that what stopped Justice Ahsan and the other TWO judges to take the necessary final step of disqualifying the PM, as Justice Khosa and Justice Gulzar did? Some claimed that the bite was too big for the Court. Might be the three judges wanted to adhere to un-precedented form of due process because it was concerning the title of premiership; which the SC had itself ignored in many recent cases like Tauqir Sadiq case, Arsalan Iftikhar case etc.

The consensus remained that JIT was not expected to work independently, while investigating the sitting PM. If NAB, FIA and other regulators were not performing their job [as observed in the judgment itself] why were they included in the JIT; why were intelligence agencies entrusted with 'investigation' job?

How another blatant lie was tolerated that **"every documentary evidence"**, in possession of Sharifs, had already been placed on the record of the SC's bench by them? The JIT was supposed to investigate issues concerning **"the Qatari letters - a myth or reality"** even after judges of the Supreme Court had already rejected their veracity.

The general populace were unable to grasp that if the JIT's probe would be concluded in 60 days; some considered it a repeat of the Arsalan Iftikhar or Saleem Shehzad Cases. What was at stake: not simply the disqualification of the PM; but, instead, the legitimacy of Pakistan's superior court.

People had already lost faith in country's criminal justice system, and instead placed faith in Military Courts; see the 3416 pages of country's contemporary history placed in FOUR volumes of '**Judges & Generals in Pakistan**' and FIVE volumes of '**The Living History of Pakistan**' all printed in UK during 2011-17.

Four of the five judges acceded that the apex Court could either examine the evidence itself – as it had done in the Dual Nationality Case and the Fake Degrees Scandals – or it could alternatively vest the responsibility in the concerned agencies – as was done in the **NICL Scandal** and the **Hajj Corruption Scandal**; but ultimately ending with 'THUSS...'

Deliberation was also afforded to the distinguishable nature of disqualification criteria under Articles 62 and 63 from the conviction criteria under NAB Ordinance. As given earlier in preceding pages, Justice Khosa, in his literary genius, noted that:

".....if the Court restrains itself on procedural technicalities then the message being sent would be that if a powerful and experienced Prime Minister of the country / Chief Executive of the Federation appoints his loyalists as heads of all the relevant institutions in the country which can inquire into or investigate the allegations of corruption, etc against such Prime Minister / Chief Executive of the Federation then a brazen blocking of such inquiry or investigation by such loyalists would practically render the Prime Minister / Chief Executive of the Federation immune from touch-ability or accountability and that surely would be nothing short of a disaster".

The other questions were that '**....does the Constitution require a person being adjudged on his public dealings or by legal morality; should he be disqualified first or convicted first**'. Two favoured the former and three the latter propositions.

Major question was - would the JIT, comprising of the subordinates of the 'cronies owing their loyalty to their masters to whom they are beholden', really expected to achieve in two months what the Supreme Court, with all its authority and might, could not in over five months?

One social activist Khaled Cheema held on his FB pages that:

"After following the daily proceedings of the Panama Leaks hearings and the remarks of the Honourable Judges, it seemed that all the five judges were unanimous about the guilt of Nawaz Sharif. However, initially the delay in announcing the Judgement and later its split decision seemed a disappointment; however,"

The initial remarks of Justice Khosa in the Judgement were a strong hint which most people did not give the due importance. The inclusion of ISI and Military Intelligence in the JIT was done for keeping track of the investigations and more so due to the plentiful evidence and records which could be taken out from the archives of 'secret but nationalist' agencies.

The SC proved itself seriously concerned with justice when the selection of the members from the other four departments was challenged and directly intervened by the Judges. By saying through the words that **'...this judgement would be remembered for twenty years and more'**, the apex court meant serious business.

The history witnessed that all five Justices were convinced about the guilt of PM Nawaz Sharif, but hats off to them for thinking beyond the Judgement and how they could take steps to start the process of ridding the nation from the evil of corruption and to start the REAL process of accountability – never seen before in Pakistan.

The judges most probably concluded that if they invoked the Articles 62 and 63, NS would be declared unseated but he would still be leading his PML[N] and be in a position of pulling the strings despite being guilty – **and the later developments surfaced in subsequent two months' politics proved it true.**

That was why the apex court smartly came up with the JIT ploy and instituted it so that criminal proceedings could be initiated subsequently. Then put up those **'basic 13 questions'** for the JIT to investigate. In hindsight any one could read them again; very incriminating questions which later proven correct and provided base for starting criminal proceedings of the Sharifs.

The people saluted the Supreme Court and the '**Split Decision Wisdom**' on which the PML[N] once distributed sweets and flouted the Victory sign but, in fact, it was the beginning of new era in '*Judicial Pakistan*'.

On 2nd May 2017, the Supreme Court started picking up members of the Joint Investigation Team [JIT] to conduct a probe into the Panama leaks case as per its decision of 20th April 2017. Additional Registrar SC was appointed as the coordinator making him responsible for facilitating all communication between the JIT and the apex court.

The special [new] bench for the Panama Leaks hearing was duly constituted by the CJP Saqib Nisar a day earlier and the same three judges, who vide their decision dated 20th April had opined that further probe through a JIT was necessary, were named as the special [new] bench. The bench commenced the hearing of the case next day i.e 3rd May 2017.

A review petition had already been filed a day earlier in the SC challenging the apex court's 20th April landmark verdict in Panama Leaks case and seeking formation of a ***probe commission instead of the Joint Investigation Team*** [JIT]. It was moved by Watan Party's Barrister Zafarullah Khan, especially known for being on pay roll of Sharifs.

The petition had also prayed the court ***to expunge its remarks in the verdict related to Mario Puzo's novel The Godfather.***

On 3rd May 2017; the SC's 3 members special bench rejected the nominations submitted by the State Bank of Pakistan [SBP] and the Securities & Exchange Commission of Pakistan [SECP] for the JIT, which were tasked to implement the apex court's verdict in Panama case.

The [special] SC's bench was headed by Justice Ejaz Afzal Khan and comprised Justice Sheikh Azmat Saeed and Justice Ijazul Ahsan. The SBP and the MD SECP were asked to bring the lists of all grade 18 & above officers with the respective departments. The SC had tasked the JIT to submit a report every two weeks to the SC's special bench.

The most frightening part in SC's majority judgment [of 20th April 2017] in the Panama case was the judges' view penned down in Para 23 of the majority judgment, authored by Justice Ejaz Afzal Khan, the verdict said:

'....sufficient material has surfaced on record which prima facie shows that PM Nawaz Sharif and his dependents and benamidars acquired assets in the early Nineties and

thereafter which being disproportionate to his known means of income - call for a thorough investigation."

The Panama decision dated 20th April 2017 also noted with concern that:

*"In the normal circumstances this job could well be done by NAB, but when its Chairman, in view of his conduct he has demonstrated in Hudaibiya's case by not filing an appeal against a split verdict of the Lahore High Court, appears to be indifferent and even unwilling to perform his part, **we are constrained to constitute a joint investigation team [JIT]...."***

In Para 16 of the said judgment, the SC, referred to a number of documents produced by the petitioners showing the establishment of **Gulf Steel Mill at Dubai**, its sale, launching of **Azizia Steel Mill at Jeddah**, its sale and incorporation of Nescoll Limited and Neilsen Enterprises Limited in British Virgin Islands. It also contained:

"Under the veil of the aforesaid companies, respondent No.1 [PM Nawaz Sharif] has been alleged to have acquired flats No. 16, 16-A, 17 and 17-A at Avenfield House, Park Lane, London....."

In any case, the questions how did Gulf Steel Mill come into being; what led to its sale; where did go its sale proceeds; how did they reach Jeddah, Qatar and the UK; whether respondents No. 6, 7 and 8 in view of their tender ages had the means in the early nineties to purchase the flats; whether sudden appearance of letters of Hamad Bin Jassim Bin Jaber Al-Thani is a myth or a reality; how bearer shares crystallized into the flats; how did Hill Metal Establishment come into existence; where did the money for Flagship Investment Limited and its Working Capital Fund come from and where did the huge sums running into millions gifted by respondent No.7 to respondent No.1 drop in clamour for answers to be found by the investigation agency and then by the Accountability Court established under the National Accountability Bureau Ordinance."

What more humiliation, shame, disgrace and dishonour could PML[N]'s general voters and especially the stooge ministers' team around PM House feel in the above given situation – but astonishingly they continued to blow their trumpets of hilarious innocence for their corrupt leadership.

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JIT's DAY-TO-DAY PROBE - I

On 20th April 2017; the SC announced judgment of Panama Leaks Case in which the directions of formation of **JOINT INVESTIGATION TEAM** [JIT] had a key place. The PML[N] declared victory as the Supreme Court announced a split verdict in the said case that called for the disqualification of Prime Minister Nawaz Sharif.

Two judges of the five-member apex bench, Justice Asif Saeed Khosa and Justice Gulzar Ahmed, ruled against PM Nawaz Sharif, saying he should be disqualified as **'he [the PM] can not be considered honest and truthful'**. Three judges of the bench stopped short of disqualification, however, ordered the prime minister and his children to face further investigation by a specially constituted six-member Joint Investigation Team [JIT].

Representatives from the Federal Investigation Agency [FIA], National Accountability Bureau [NAB], Securities and Exchange Commission of Pakistan [SECP], State Bank of Pakistan [SBP], Inter-Services Intelligence [ISI] and Military Intelligence [MI] were empowered to question the prime minister and his family members. The JIT, in essence, was to act on the directions of the Supreme Court and all executive authorities throughout Pakistan were supposed to act in its aid.

On 24th April 2017; two major state institutions—the Supreme Court of Pakistan [SC] and Pakistan Army — made an unusual intervention to snub the increasing dissent, criticism and conspiracy theories being pushed following the Panama Leaks case verdict.

While the top brass of the army held meeting at the General Headquarters [GHQ] to reassure that the military would play its 'due role' to carry out the investigation into the Panama inquiry, the top judge of the apex court also urged PTI Chairman Imran Khan to help counter the rumour mills busy tarnishing the image of the top state institutions.

The senior army commanders met at the 202nd Corps Commanders Conference to assure that the army's representatives would be part of the

JIT for Panama case probe for the national cause against corruption – and would ensure fair and transparent investigation.

[PPP's Senator Aitzaz Ahsan had raised serious concerns over the involvement of representatives of the Pak-Army's intelligence agencies in the JIT. Could be because the then DG ISI has been working with Ch Munir, newly relative of Maryam Safdar, and also having indirect relations with Sharifs.]

GHQ's assurance was in fact a strong message to PM Nawaz Sharif, the public at large, as well as the state institutions, that the investigation, as desired by the SC, would have full backing of the military command and all efforts would be made to make it transparent and impartial.

The military command also wanted to send a message to the other institutions including the SBP whose chairman was appointed by the Prime Minister despite some dubious questions against him.

Another recipient of the message was the FBR chairman who was given another extension only a few days back. Moreover, FIA whose Additional Director General was to head the JIT but the organisation was under Ch Nisar, the Federal Interior Minister.

*{In Pakistan, the **Military Intelligence [MI]** works directly under the army chief; the **Inter-Services Intelligence [ISI]** comes under the Prime Minister – so the **Intelligence Bureau [IB]** was not considered being the most in-competent, un-skilled, lethargic, sluggish and un-professional civilian intelligence agency – only knows corrupt practices to eat up allocated Secret Fund.}*

One could recall the JIT on Model Town Killings made in 2014 - its report was never made public till through high Court orders in ending 2017. So was the result in other cases.

The Pak-army had also sent a message to the prime minister in between the lines that no pressure tactic would work because the army would ensure the order of the court would be implemented in letter and spirit. It was an unusual meeting of the top military brass by all means since the previous Corps Commanders moot had held its routine meeting only 11 days back, on 13th April 20017.

Earlier on the day, CJP Saqib Nisar, during hearing a case regarding illegal encroachment by land in Bani Gala — brought to his notice by Imran Khan

— termed Khan an '**extraordinary citizen**' whose influence could help boost morale of the country. The CJP had taken *suo motu* notice after the PTI chief wrote a letter to the CJP, seeking his intervention in the matter.

On 26th April 2017; SC received names of officials for Panama Papers JIT from the nominated departments. As political parties gave diverse reactions to the Panama-Leaks verdict, the six departments tasked with deputing a representative each to the JIT submitted lists of proposed names to the SC. The apex court initially directed the departments concerned to furnish three names each, from which one each was to be picked by the Supreme Court to form the JIT; later the SC called the list of all officers above grade 18 so that a suitable choice could be made as per their reputation.

JIT INVESTIGATIONS STARTED:

On 2nd May 2017; SC judgement implementation bench was formed; a three-judge bench to implement the aforesaid judgement was announced. The bench consisted of the same judges who had handed down the majority verdict in the said case: Justice Ejaz Afzal Khan, Justice Sheikh Azmat Saeed and Justice Ijazul-Ahsan.

On 3rd May 2017; the special implementation bench of the SC expressed dissatisfaction with the representatives suggested by SBP and SECP.

'We expect people with integrity,' observed Justice Ejaz Afzal Khan, the head of the three-judge bench for the implementation of the judgement. Soon after court staff unsealed envelopes containing names sent by different institutions, the judges observed that **'everything must be open and transparent'**.

However, the court did not explain why it did not accept the suggestions submitted by the SBP and SECP. **"The names sent by the SBP and SECP should be above board, [people] who should know how to do their job and competent too,"** observed Justice Ahsan.

Consequently, the Supreme Court asked acting SBP Governor Riaz Riazuddin and SECP Chairman Zafar Hijazi to appear before it on 5th May with a complete list of officers in grade 18 and above in their respective departments. The apex bench was to pick the individuals who would become part of the JIT. Justice Sh Saeed observed that: **'The court will**

ensure that all proceedings are conducted in an impartial and transparent manner.'

On 5th May 2017; SC's Implementation Bench formally constituted and announced the JIT to probe PM's assets and appoints FIA's Additional Director General Wajid Zia, a grade 21 officer, as head of the probe team. The rest of the five members were Amer Aziz of the SBP, Executive Director of the SECP Bilal Rasool, NAB's Director Irfan Naeem Mangi, Brig Muhammad Nauman Saeed of the ISI and Brig Kamran Khurshid of the MI.

On 9th May 2017; the JIT visited the Federal Judicial Academy — the premises selected by the apex court to perform JIT functions — for an orientation. The members examined security arrangements as well as the facilities being provided to the team under Supreme Court order. Surveillance and recording cameras were installed in selected places to make sure that every minute's activity could be recorded as testimony and subsequent evidence.

The PTI demanded that the inquiry into the assets of the Sharif family should not be held in camera but the SC gave deaf ears to it.

On 22nd May 2017; JIT presented its first fortnightly report to the SC bench in two volumes. The JIT also informed the apex court that it had written to Qatar through diplomatic channels to ask Hamad bin Jassim bin Jaber Al-Thani when he would be available to record his statement.

On 24th May 2017; the JIT served questionnaires to the PM and his two sons — Hussain and Hassan Nawaz — who started consulting their lawyers in connection with that ongoing probe.

The PM's elder son, Hussain, raised objections to the presence of two JIT members — SECP's Bilal Rasool and SBP's Amer Aziz — accusing them of being close to the PML[N]'s political rivals. After consulting a legal team, he filed a petition before the apex court challenging their presence in the JIT while expressing apprehensions over the presence of these officers, who could affect the fairness and impartiality of the JIT and its findings.

As per Hussain's claims, one of the JIT members was a close friend of Gen Musharraf and was very active when the treason case was being heard by the special court. The other one was said to be a relative of former Punjab governor Mian Azhar, a founding member of the PML[Q] and aligned with the [PTI] — but Hussain didn't quote some instance for his claims.

In addition to Hussain Nawaz's reservations, rumours were also rife that Tariq Shafi, the cousin of the PM, had also expressed reservations over the treatment meted out to him by the JIT [*but it was just an initial stage of probe*]. Mr Shafi was the person who, in an affidavit furnished before the SC, claimed that he deposited 12 million UAE dirhams in cash with the Qatari rulers after the sale of Gulf Steel Mills in 1980.

[In his affidavit 20th January 2017, Tariq Shafi had stated that he had deposited the money with Sheikh Fahad bin Jassim bin Jaber Al Thani of Qatar after receiving each instalment from Mohammad Abdullah Kayed Ahli, the owner of the Ahli Steel Company, Dubai, in which Shafi held 25pc shares.]

On 25th May 2017; in daily '**the News**' Ansar Abbassi held his opinion:

"As the Joint Investigation Team [JIT] on the Panama case is geared up to collect evidence against the prime minister and his children, the ruling Sharifs are all out to play cat and mouse game with the investigators. To get the JIT on the back foot, already objections have been raised by the Sharifs not only on some members of the JIT but also on its working.

On Tuesday, the objections over the JIT came from the PM's son, Hussain Nawaz, and his cousin, Tariq Shafi. Today, the PM's spokesman, Dr Musaddaq Malik, said that the JIT's working was not in line with the law of the land."

In the past, the Sharif family had opted to abstain from its defence over the maintainability of the petitions filed against them in the Panama case before the apex court. However before the JIT, the Sharifs displayed their intentions to restrict the probe within the parameters planned only by them; such a stance on the part of PML[N] leadership made the probe difficult for the JIT.

Ansar Abbassi further added that:

"Legally speaking, it is explained by a government's legal mind, the Sharifs' wealth, including Saudi-Dubai mills and London flats and the offshore companies, have never been in the name of PM Nawaz Sharif. It is said that it was deliberately done to save Nawaz Sharif from controversies relating to the Sharifs' wealth and businesses."

The PML[N] government, as a strategy, continued to bring pressure on the JIT. A day earlier, PML[N] MNA Talal Chaudhry expressed reservations about the proceedings of the JIT while saying that:

"We hope that the Supreme Court's JIT will not apply different laws for Nawaz Sharif. We didn't take immunity before nor now; Hassan and Hussain Nawaz should be given the rights which are enjoyed by any non-resident Pakistani."

On 28th May 2017: Hussain Nawaz appeared before the JIT and; he was questioned for two-and-a-half hours at the Federal Judicial Academy – the JIT's HQ. Hussain Nawaz claimed that the JIT did not provide him any questionnaire [*but it was there; see below*]; nor the JIT demanded any document to produce.

Hussain Nawaz told reporters outside the FJA that since the court had not issued a restraining order, he had complied with the team's directions and preferred to appear before it in person but he wanted to appear before the JIT in the presence of his lawyer which the JIT did not allow and asked him to first seek permission from the Supreme Court.

The JIT had questioned Hussain Nawaz with regard to his ownership of the London flats. They also asked him why he kept changing his stance over the source of income for those properties in interviews telecast by different television channels, including the BBC in 1999, where he said he was a student and could not own any property, and was rather living in rented premises. The prime minister's son asked for some time to submit a comprehensive response to the questions posed by the JIT.

[The questionnaire for Hussain Nawaz included questions on the contradictions between his accounts in different interviews and what he had submitted in a sworn statement before the Supreme Court.]

On 29th May 2017; the apex court took up Mr Hussain's objections to two JIT members. He had alleged that Bilal Rasool of the SECP was nephew of Mian Mohammad Azhar, the ardent supporters of the Pakistan *Tehreek-i-Insaf* [PTI]. Hussain Nawaz had also objected to the inclusion of Ahmer Aziz, a representative of the SBP who was also part of a NAB investigation which was carried out into the **Hudaibiya Paper Mills scam** in Gen Musharraf's regime.

Another member of the Sharif family — the PM's Cousin Tariq Shafi — had also filed a complaint with the JIT head against some members of the team who allegedly misbehaved with him during his interrogation.

The JIT also summoned the incumbent CEO of the National Bank of Pakistan [NBP], Saeed Ahmed to record his statement. According to a confession of Ishaq Dar in the Hudaibiya Paper Mills Case, which he later disowned, Mr Ahmed's bank accounts were used to deposit funds.

After hearing, the SC dismissed Hussain Nawaz's allegations against JIT members; **Justice Ejaz Afzal Khan said** during hearing that:

"We are not going to remove any JIT member on mere conjecture unless something concrete comes up because the prime minister is the one being investigated."

JIT head Wajid Zia informed the SC that **'the JIT has summoned former Qatari prime minister Hamad bin Jassim bin Jaber Al Thani, but he has not responded to the summons'**.

On 30th May 2017; Hussain Nawaz appeared before JIT for the second time; it questioned Hussain but after making him wait for two hours.

The prime minister's younger son, Hassan Nawaz, arrived at the FJA with three volumes of documents to support his family's claims in the Panama Leaks investigation; he was grilled by the JIT for seven hours. The session focused on details of various businesses and relevant transactions with which Hassan used to establish companies in the United Kingdom.

[See another account summarised earlier in **BBC Report** dated **13th January 2017;**

A report published by the British Broadcasting Corporation [BBC] claimed that the Sharif family have remained the only owners of the London flats since the '90s. The report further alleged that the ownership of the two flats have not changed since the '90s.

According to the BBC report, two offshore companies named in Panama Papers scandal namely **Nescol and Nielson**, were used to buy flats in London's most expensive Mayfair locality in the '90s and ownership of the flats has remained unchanged ever since.

BBC Urdu claimed that it obtained official documents which proved that the four flats were bought by Nescol and Nielson in the '90s. Prime Minister Nawaz Sharif's son Hussain Nawaz had in the past admitted to owning both companies in the past.

Park Lane address is mentioned in Hussain Nawaz's companies [record]

Furthermore, documents with the BBC also reveal that Flagship Investment Ltd, a British company, owns another flat titled '12-A' located in the same block of the Mayfair apartments. According to the documents of this company, **flat number 12-A** was bought at Avenfield House on January 29, 2004 and that the director of this company is none other than Prime Minister Nawaz Sharif's son Hassan Nawaz.

{It was the 5th flat at Park Lane which was not actually been included in SC's or JIT's charge sheet because it was NOT bought in 1990s.}

According to an official record of companies conducting business in the United Kingdom, in 2001 Hassan Nawaz set up Flagship Investment Ltd and the address provided at the time was that of the Park Lane apartment. Apart from this, Hassan Nawaz is also the owner of four offshore companies which are **Quint Paddington Limited, Quint Gloucester Place Limited, Flagship Securities Limited and one another company.**

According to official documents obtained from an organisation that keeps records of property buying and selling in London, ***the first flat located in central London's Mayfair areas was purchased at 17 Avenfield House by Nescol Limited on June 1, 1993. The second flat, flat 16, was purchased by Nielsen Enterprises Limited on July 31, 1995 in the same Avenfield House building.***

Flat 16-A, the third flat, was bought on the same date by Nielsen Enterprises Limited and in the same building. 17-A, the fourth flat, was purchased by Nescol Limited on July 23, 1996.

The BBC report also claims that Prime Minister Nawaz Sharif hosted slain PPP chairperson Benazir Bhutto in these ***same flats, where the two finalized the Charter of Democracy.***

The report further stated that **BBC wrote to Nawaz Sharif's sons Hussain and Hassan Nawaz** to obtain their point of view regarding the matter. However, both did not reply to the questions posed pertaining to the date of purchase and sale of the flats even two weeks after they were contacted.

In the letter written to Hussain Nawaz by BBC, the report states that questions pertaining to the date of purchase and sale of the flats were posed. Hussain Nawaz was asked to give his point of view regarding the matter since he had earlier claimed that the flats had been purchased in 2006 yet **according to the UK government's Department of Land Registry, the ownership of the flats remained unchanged from the '90s.**]

SC THREATENED AGAIN BY PML[N]:

On 31st May 2017; PML[N] Senator Nehal Hashmi triggered a political storm by threatening the members of the JIT and Supreme Court judges of dire consequences after their retirement for probing Sharifs in connection with Panama Leaks case. Nehal Hashmi, warning those who were conducting accountability of Sharif family, said in a public rally:

"We will make this land [Pakistan] narrow for you and your children. You are now in service, but will retire one day. We will not leave you then."

Hashmi also threatened Imran Khan and said, ***"The nation will also make this land narrow for those who live in Bani Gala."***

The PTI strongly reacted to statements given by PML[N] Senator, and said it would not let any conspiracy of government successful against the judiciary or Panama JIT. PTI asked Interior Minister Ch Nisar in its tweet *whether he will take any action against Hashmi or not?*

Prime Minister Nawaz Sharif immediately took notice of Nehal Hashmi's statement and ousted him from the party, PML[N]. SC had also called him in the court to explain his conduct.

On 3rd June 2017; PM's elder son Hussain was quizzed for the fourth time; after attending a four-hour session in the JIT secretariat, Hussain again claimed before media persons that the investigation team would not

find an iota of evidence against him or any of his family members. He assured that the Sharif family had faced '**political cases**' [?] in the past but remained victorious in the end.

On 4th June 2017; a CCTV photograph of Hussain Nawaz at the FJA got 'leaked'; the prime minister's son Hussain Nawaz while sitting in a plain room on the premises of the FJA, ostensibly facing his questioners, was leaked on social media. PML[N] and the PTI accused each other for leaking the photograph, which appeared to be a screen grab from a CCTV feed and displayed the date of Hussain's first appearance before the JIT.

On 5th June 2017; JIT received records of **Hudaibiya Mills Case** and also examined former Qatari premier's letter; the Mills record was submitted by the SECP.

The Hudaibiya Paper Mills Case was focussed at money laundering allegations against the PM's family, and the records handed over to the JIT included a confessional statement recorded by Federal Finance Minister Ishaq Dar in 2000, in which he had 'confessed' to laundering Rs:1.2 billion and opening fake bank accounts in Lahore at the behest of the Sharif family. Dar had later retracted the statement claiming that it had been extracted under duress.

The JIT also examined a written statement from Qatar's former prime minister, Hamad bin Jassim bin Jaber al-Thani, which he had sent in response to a letter from the JIT sent to him earlier that month.

On 7th June 2017; JIT informed the SC of hurdles in their work as it was facing a number of impediments and problems in its probe into money-laundering allegations stemming from the Panama Papers. The bench asked Mr Zia, the Chief of the JIT to submit an application to the court in this regard, since there was no secrecy involved; it was done.

Kh Ahmed Haris, the counsel for Hussain Nawaz, also filed an application requesting the formation of a judicial commission under a Supreme Court judge to ascertain who leaked his photo on social media. Kh Haris contended that '*...the photograph released is aimed at humiliating the petitioner and is violative of his fundamental right to human dignity.*'

Hussain Nawaz's that application also asked the apex court to do away with the practice of video recording of interrogations and asked for an early hearing due to urgency of the matter. It contended that the JIT chairman could not personally conduct the inquiry since no credibility would be

attached to any such inquiry, alleging that the responsibility for the leak rested squarely with the JIT members.

The Supreme Court asked the JIT to come up with its response to the application. Experts believed the latest application, in addition to a number of ferocious press statements outside the Supreme Court premises by PML[N] loyalists, was part of a well-thought-out strategy to put pressure on the JIT and the superior judiciary.

On the same day, the JIT furnished its second voluminous report, brought in sealed envelopes in the traditional fat leather briefcases. The bench had a cursory look at the reports and then ordered the JIT to re-submit the entire record before the registrar office after re-sealing the same. *'We cannot afford to extend a day more; you should understand the time constraint [60 days],'* Justice Khan told Mr Zia.

Till that day, the JIT had questioned Hussain in connection with the purchase of four apartments in London's Park Lane. The investigation also focused on the establishment of companies by Hassan Nawaz soon after completing his education and the **'phenomenal increase'** in his business in a short span of time.

In his four sessions with the JIT, Hussain explained the variations in his account with regard to the London flats and submitted the record of the establishment, sale and purchase of **Al-Azizia Steel Mills** in Saudi Arabia, **Gulf Steel Mills** in the United Arab Emirates and further investments in steel and **real estate in United Kingdom and Qatar**.

Meanwhile, Hassan Nawaz was questioned with regard to his interview with the BBC, where he said he was a student in the year 1999 with no income of his own. In view of that, how was he able to start his own business in London on 12th April 2001, named **Flagship Investments Ltd**.

On 8th June 2017; JIT was accused of sensationalism by a PML[N] rep named Kirmani and threatened that: **'....we respect the institutions and we also want them to reciprocate.'**

On 12th June 2017: the JIT told the SC that certain government institutions were obstructing the team's access to relevant records as well as forging and tampering with documents. JIT also told the SC that Hussain Nawaz's request of 7th June, nquiry into the leak of his photograph on social media was '*entirely unwarranted*' and should be dismissed.

On 13th June 2017; JIT submitted its report to SC on obstructions to its work and ***creating impediments in the collection of evidence***. It alleged that the SECP, NAB, FBR and IB were creating obstructions in handing over records, and were guilty of forgery and tampering with certain key documents.

JIT's report to the SC bench stated that, during interrogation of witnesses from the SECP, it emerged that its Chairman, Zafar Hijazi, was allegedly instrumental in closing the investigation of a money-laundering case launched into Chaudhry Sugar Mills Ltd owned by Sharifs. The investigation commenced in 2011, but was closed retroactively in 2016 with effect from 8th January 2013 – a criminal act, aimed at facilitating those who were being investigated.

The report also alleged that the SECP Chairman had ordered to tamper with the record and closed the money-laundering investigation retroactively; it was executed by SECP Executive Director Ali Azeem Ikram, whose name was previously proposed for the JIT by the SECP Chairman, '***clearly to subvert the ongoing investigation***'.

The report also accused the **Intelligence Bureau [IB] of hacking a Facebook account belonging to JIT member Bilal Rasool**, which was also in use by his wife / family, to retrieve the contents attached by Hussain Nawaz in his complaint before the Supreme Court.

Further, the JIT's report accused NAB of employing underhanded tactics to pressure its representative, Irfan Naeem Mangi, who was issued a show cause notice by his department merely for the sake of coercing him.

The report also alleged intentional concealment, delay and tampering with official documents on part of the law ministry and claimed the FBR submitted piecemeal, incomplete and selective records of the income and wealth tax returns of the Sharif family from 1985 to that date.

Here an analysis by a veteran Zahid Hussain appeared next day in the '**Dawn**' dated **14th June 2017** is worth mention:

"What reinforces scepticism is the allegation of critical documents being tampered with by some government departments and what appears to be a systematic campaign to make the inquiry controversial.

Provocative statements made by members of the ruling party seem to be part of the strategy to browbeat members of the inquiry committee as well as the SC judges supervising the probe."

Senator Nehal Hashmi's warning to the investigators probing the money trail was too crude and explicit to ignore, simultaneously, the on-going tirade of other PML[N] leaders targeting the judiciary had gone more threatening. The judges had felt the event more damaging for rule of law thus invited the remarks [*made by Justice Azmat Saeed*] for the PML[N]:

"It is the job of terrorists and the mafia who do such things - like the 'Sicilian Mafia'".

To avoid further political backlash, the party had to expel the Senator Hashmi, but no effort was made to stop the other members, mainly Sa'ad Rafiq, Daniyal Aziz, Talal Chaudhry, Asif Kirmani and Maryam Aurazeb, from targeting the apex judiciary.

[Zahid Hussain: Reminds the storming of the SC during the second Sharif government in November 1997. Interestingly, it happened when the SC had summoned the same prime minister to appear in a contempt case. The issue brought to a head the confrontation between the then chief justice Sajjad Ali Shah and the newly elected federal government.

Mission accomplished, the leaders made a victory speech before exiting the building. It was certainly not a spontaneous outburst of anger by party loyalists for the alleged humiliation of their leader; it was a well-planned attack on the judiciary incited by the top leadership. It was, indeed, meant to destroy the independence of the judiciary in Pakistan.

It did not stop there; the Sharif government then plotted the removal of the overactive chief justice by dividing the SC judges. It is a long and sordid story. Most disconcerting was the role of some senior members of the judiciary in sweeping under the carpet that shocking incident that challenged sanctity of the apex court.]

PM SHARIF ON LONDON APATMENTS:

On 15th June 2017; Prime Minister **Nawaz Sharif** appeared before **the JIT**, becoming the first sitting prime minister to appear before any investigating agency; he was questioned for three hours. PM Sharif, while speaking to reporters gathered outside Judicial Academy premises after the much-anticipated appearance, roared:

"The process of my accountability stretches from before my birth and extends to my future generations. Has any other family in the country faced such ruthless accountability?"

My financial documents are already available with all relevant institutions including the Supreme Court. Today, however, I submitted them to the JIT as well.

It should be noted that these allegations have nothing to do with my tenure as prime minister and are not charges of corruption. They are charges against me and my family on a personal level.

*I was the CM Punjab and have now been the PM for the third time. **But not a single allegation of financial corruption could be brought against me.** I have put myself and my family up for trial and provided the details of financial transactions made even before my own birth.*

My opponents have levied charges of corruption against me. However, neither in the past, nor in the present, have any charges of corruption been proved against me or my family.... JIT report will come forth along with the court's decision."

PM Nawaz Sharif, in an apparent warning to his opponents about the upcoming 2018 general election, said:

"....People should not forget that there will also be a larger JIT next year comprising 200 million people and they will decide who worked for the betterment of the country.

We will not let our opponents turn back the wheel of progress, and the nation will support us even more than it

did in 2013.....I came here today because we are all equally accountable to the institutions."

PM Nawaz arrived at the JIT Secretariat amid tight security and an extensive protocol 46 bullet proof Land Cruisers. He appeared relaxed upon arrival and waved at party workers, responding to their slogans and chants before entering the building. The number of PML[N] workers and lawyers supporting the PM kept swelling near the JIT Secretariat in spite of the premier's earlier directive to party leaders and supporters NOT to converge at the venue.

All roads leading to the H-8/4 sector Islamabad, which housed the Judicial Academy, remained sealed for duration of the prime minister's appearance and no civilian was allowed to enter the area all day. About 2,500 police personnel along with paramilitary troops were deployed in and around the area. Well-equipped police teams were manning the checkpoints and the road blockades.

Islamabad's that sub-sector was fully searched and scanned while contingents of the anti-riot unit, anti-terrorism squad and police commandos were also deployed in and around the area; police reserves were put on standby. Journalists and media representatives were designated a special entrance and an enclosure at the FJA, with strict orders not to break the security parameters.

As said earlier, well before that day [15th June 2017], the JIT had prepared a questionnaire for the prime minister and his children. Earlier, the JIT questioned Hussain Nawaz, the PM's elder son four times since 28th May 2017. The questionnaires contained queries that covered the 13 questions posed to the JIT by the SC in its 20th April verdict.

PM Nawaz Sharif was accompanied by his brother Shahbaz Sharif and one of his sons. The JIT team accused government departments of tampering with old records; Finance Minister Ishaq Dar rejected such allegations, adding that the team's claims meant the process become '**suspicious**'. JIT was true because ultimately SECP was found involved.

Meanwhile, the news leaked that '**PM couldn't satisfactorily answer most of the questions**' during his appearance before the JIT on that day; the interim report submitted to the SC said:

"He was generally 'evasive, speculative and non-cooperative' and seemed pre-occupied during the interview. Major part of his statement was based on 'hearsay'. He remained non-

committal, speculative and at times non-cooperative while recording his statement before the JIT."

The JIT's interim report further said that:

"Prime Minister Sharif tried to parry most of the questions by giving indefinite answers or by stating that he does not remember, ostensibly to conceal facts".

In his statement to the JIT, the prime minister gave details of his early life, his entry into politics and the offices he held during his three-decade-long political career. He claimed that:

"The assets he owned, possessed or had acquired are, in their entirety, reflected in my income tax returns and wealth reconciliation statements.

I do not own or possess, nor have acquired any assets or interests therein other than those mentioned in my income tax returns and wealth reconciliation statements."

The PM, however, informed the JIT that initially he had been a shareholder and / or director in one or more companies established by his late father in Pakistan. But for about three decades he had left those companies; he had not been actively involved in the business of any of those companies since 1985. The PM himself narrated that:

"I became finance minister in 1981. I was not overseeing any businesses myself after 1981, although I may have been the director of some companies. I however disassociated myself from all businesses in 1998 – i.e. disassociation from any management function. After all how can you make a living if you disassociate yourself from the financial interest..."

London Apartments: *Talking about the London properties, the PM told the JIT he had gone there in 1990s and stayed in the Avenfield apartments at Park Lane; adding that:*

"I [PM Nawaz Sharif] knew Hussain and then Hassan, who were studying in London, were living in those apartments. All the expenses related to their stay were met by the money my father used to send them. I know broadly that we were paying the ground

rent, service charges and utilities but do not know whether rent was being paid or not.

Hussain was dealing with these issues and he knows the most. I knew it was an arrangement made by Mr Al Thani and my father. I do not however know about how the bearer certificates were transferred or changed hands."

PM Sharif informed the JIT further that he did not refer to the investment between the Qatari family and his father in his speeches but clearly said that he would tell the details when the time came.

About a **Guardian report** that quoted his wife as saying that the Avenfield apartments were purchased for Hassan and Hussain in 2000 while they were studying in London, "***my response is that sometimes these things are said because of lack of knowledge***", the PM said.

Regarding a huge sum of money gifted to him by his son Hussain, the PM said in the statement:

"I do not find any issue with the fact that my son Hussain sends me money as gifts which I either spend myself or gift it to my daughter Maryam. It is foreign exchange coming into Pakistan and the money was sent through the official banking channels."

Following were the questions asked by the JIT and PM Nawaz Sharif's answers – **verbatim**:

Q: *In your speeches you had mentioned that **all record relating to Azizia and Gulf Steel was available but later your counsel stated in the SC that no such record was available. Can you explain this contradiction?***

A: I am not sure, may be I had given the record to the speaker, but I am not sure about this.

Q: *You have stated that you stand by whatever respondents 6, 7 and 8 have submitted before the SC during the proceedings of the case about Gulf Steel and Azizia etc. Did you personally see what they have submitted before the SC or your knowledge is based on family discussions?*

A: I had not seen the submissions, my knowledge is based on the family discussions but I endorse whatever has been submitted by them – my family members.

Q: *Do you have any other documents that you want to produce in addition to the ones you have brought today?*

A: There are no further documents to be produced. We have already provided all the documents we had.

Q: *In 1999, the Queens Bench Division had put a caution on the Avenfield properties which was removed on the basis of a settlement. What is your knowledge about the terms of the settlement?*

A: I have heard about it but I do not know about the terms of settlement regarding the said case.

Q: *You had referred to the settlement of family assets in 2005. Was the matter of investment of proceeds of Gulf Steel discussed especially with regards to the Avenfield properties in London?*

A: Yes, perhaps it was discussed and since they had remained in the possession of Hassan and Hussain. I think Hassan is the owner but I'm not sure.

Q: *Hussain claims to own the apartments now but practically Hassan has lived in one of the apartments from decades. Don't you find this a bit odd?*

A: It is not unusual for brothers.

Q: *Do you know about the trust deed signed between Mr Hussain Nawaz Sharif and Ms Maryam Nawaz Sharif with reference to the companies of Mr Hussain?*

A: *I have no knowledge of the trust deed signed by Mr Hussain Nawaz Sharif on behalf of Maryam (Nawaz) Safdar.*

Q: *Do you know Saeed Ahmed of National Bank of Pakistan and did you have any business with him?*

A: I know Saeed Ahmed since a very long time but I do not have any business links with him.

Q: *Do you know the Qazi family?*

A: I do not know them. I meet a lot of people and do not remember them all.

Q: *Do you know Sheikh Saeed?*

A: Yes, I know him since a long time, but I do not have any business relationship with him.

Q: *A settlement with NAB was carried out on your behalf in 2001-02 for Hudaibiya papers mills and payment was made through loans taken from Chaudhry and Ramzan mills. Please apprise us with the details of this settlement.*

A: I do not know if there was a loan. I do not have any knowledge of this matter.

Q: *Did you send any money abroad to any of your family members?*

A: No I did not.

Q: *Was a portion of money received from Hill Metals used for political funding?*

A: No, but if I did, is it a crime?

Q: *Would it not come under foreign funding?*

No reply was made.

During the trial of NAB references against Sharifs in the AC, the NAB had divulged that the content of a secret deed between the Sharif family and ***Al-Towfeek Investment Fund*** in a London's Queens Court in 1999 could be the key to determine ownership of the Park Lane Flats.

Both parties had reached an agreement through which an issue of loan default by the Hudaibiya Paper Mills was settled down. Plaintiff [*Al-Towfeek*

Investment Fund] and defendants [*the Sharifs*] had struck a deal to keep this deed secret which was '**duly sealed and endorsed by the court**'.

By executing this settlement deed the accused Sharifs cleared the liability of *Al-Towfeek* and their properties, especially the London Flats, were released from the charging order [**draft consent order available at page 189-90, Volume-IV of JIT report**].

The fact remains the whole proceeding before the London Court was a clear reflector of the fact that ***Al-Thani family had no concern whatsoever with the said apartments***; as they were not made party to the proceedings at any stage. The Sharifs themselves had joined the **London Queens Court proceedings** and NONE else; only Sharifs paid some amount [circa £8 million] against their raised claim of £34 million to *Al-Towfeek* and no one else.

The NAB submitted to the trial court the documents related with *Al-Towfeek* deal and the new Chairman NAB J Javed Iqbal immediately permitted two of his officers to proceed to London to gain a look into the Queen's Court record in that regard.

SURVEILLANCE & WATCH BY IB:

On 16th June 2017; Prime Minister's House accused the JIT of phone tapping and monitoring of witnesses — a violation of the law and the Constitution. The PM House, in its rejoinder to a JIT application in which it had accused some government institutions of creating impediments in its work and tampering with relevant documents, said:

"The reliance and reference to 'technical analysis' is indeed an admission by JIT of phone tapping and monitoring of witnesses; a violation of the law and the Constitution."

In those days, blame game became the order of the day and that day [Friday] was the turn of PM House that accused the JIT probing the Panama Papers case. The PM House's rejection of allegations was part of Attorney General Ashtar Ausaf's four-page rejoinder to the JIT application, submitted to the Supreme Court that day. The PM House denied the allegations that it tutored witnesses and persons who were being summoned by the JIT.

In its application, the JIT had alleged that witnesses were being tutored at the behest of the Sharif family and confidential letters were being leaked by misusing the PM House sources. The chief executive officer of the Ittefaq Group — a close associate of the prime minister — directed Tariq Shafi, the cousin of Nawaz Sharif, to come to the Prime Minister House prior to appearing before the JIT, it was alleged.

In its denial, the PM House said, if needed, the persons being named were willing to file rejoinders.

The AG's reply also contained the response of the Intelligence Bureau [IB] which denied hacking the Facebook account of a JIT member, Bilal Rasool, or his family members or any other member of the team. **"Low-downs on members of JIT were done under the standard operating procedures,"** it said and also denied the allegations that IB-man was found loitering outside the residence of Mr Rasool on 24th May 2017.

Likewise the law ministry also rejected allegations levelled by the JIT against it and said that the letter of Mutual Legal Assistance [MLA] was issued in record three-day time. JIT members were aware of the rules of business that circulation of the necessary correspondence was to be made by the Foreign Office and the Interior Ministry under Rule 56 of the Rules of Business 1973.

The Federal Board of Revenue [FBR] stated that for the first time, the JIT requested it for the record on 8th May 2017 and later reiterated the request on 25th & 29th May and on 8th June. Though the information was related to old record spanning over 40 years and several individuals, it was provided within the minimum time consumed.

The National Accountability Bureau [NAB] denied that a show-cause notice had been issued to one of the JIT members with *malafide* intent. The notice was issued to Mr Mangi and 77 other persons pursuant to an order of the Supreme Court that too prior to the formation of the JIT.

The Security Exchange Commission of Pakistan [SECP] and its Chairman Zafar Hijazi negated the allegations against them saying that the investigation against Chaudhry Sugar Mills was closed in May 2013. The Chairman contended that the allegation of tampering with the record was incorrect [*but later it was proved that tempering had been done and a criminal case was subsequently registered with the FIA*].

The Attorney General's reply said that the JIT's complaint spread over 120 pages and the annexure appended with the application ranged from articles

published in newspapers, screenshots of statements, tweets and messages on social media. It said the allegations of bias and high-handedness had been levelled against some members of the JIT; in turn, JIT had also levelled serious allegations of obstruction of justice against individuals and institutions – thus a cross fire game was on.

The AG also informed the court that Senator Nehal Hashmi had been stripped of his membership of the PML[N] and an FIR had been lodged against him. The AG assured the court that his office would ensure that orders of SC's Implementation Bench would be complied with and all efforts would be made to ensure that a fair and impartial inquiry took place within the stipulated period.

On 17th June 2017; the PM's younger brother and Chief Minister of Punjab Shahbaz Sharif was questioned by the JIT for four hours. Shahbaz Sharif, while talking to the media after his appearance in JIT, said:

*"He was asked to appear before the team as somebody acquainted with the facts of the Panama-gate scandal. I did not go away to London, never to return, like other politicians have done in the past **[perhaps Gen Musharraf was being referred here]**.*

*The prime minister of Pakistan appeared before this JIT a day ago and a new leaf was turned in Pakistan's 70-year history. Today, I did the same. We have proven that our family has respect for the law, **unlike the military rulers who usurped power at gunpoint [in the past]**.*

Whatever questions the JIT asked, I answered them to the best of my knowledge. This is a case against our family; it is a means to destabilise our family, just like the attempts made by others before.

This is not the first time that the Sharif family has been put to trial: people should not forget the time when our family's Ittefaq Foundries were taken from us by force.

The foundry was not made through licences acquired at Punjab Club parties: our father and his seven brothers had laboured away, day and night, to lift the company off the ground.

Between 1988 and 1990, our family's second trial took place during Benazir Bhutto's first government; and then again in 1993 and 1996, the Sharif family suffered losses worth billions due to

conspiracies against us. But that was not all: in Gen Musharraf's era, I was handcuffed and taken to prison.

This is the fifth time we are being put to trial, but just like the times before, all [our opponent's] allegations will be proven false."

The fact remains that the JIT could have asked Shahbaz questions related to the establishment of the Gulf Steel Mills by his family in the UAE and the company's subsequent sale.

Since Shahbaz Sharif was one of the directors of Hudaibiya Paper Mills, the JIT could have cross-checked with him the information it gathered regarding the **Hudaibiya Paper Mills reference** as well as old litigation between the Paper Mills and ***Al-Tawfeeq Investment Co.***

On 19th June 2017; SC's apex bench disapproved the IB's dubious practices and asked FIA to investigate the tampering allegation on the SECP – on instance of its chairman Zafar Hijazi.

The SC bench asked the FIA to investigate the role of SECP Chairman into his alleged tampering with the record of the Chaudhry Sugar Mills Ltd and asked the agency to submit a comprehensive report.

The SC called into question the alleged surveillance of JIT members by the IB. The apex bench criticised the agency's role in hacking the Facebook account of a JIT member Bilal Rasool, loitering around his residence and accessing the National Database and Registration Authority [Nadra] system to collect his personal data — saying they were acting like private investigators instead of working for the state of Pakistan.

In a reply submitted to the Supreme Court, the Director General [DG] of the Intelligence Bureau [IB] **conceded that the agency collected 'details'** of the members of the JIT investigating the Panama case.

In his reply to the charge, DG IB Aftab Sultan said there was nothing extraordinary about the bureau's activities, claiming that ***'the collection of details on important individuals was a routine matter'***. He also rejected the JIT's claim that Bilal Rasool and his wife were harassed by the IB, adding that the 'hacking' claims regarding Rasool's social media accounts were also unfounded.

On 20th June 2017; Hussain Nawaz's plea to stop the video recording of interrogations held by the JIT was rejected by the SC through a 5-page order, saying that:

"The concern voiced by the applicant (Hussain) being paranoiac appear[s] to be more of form rather than substance. We do not feel persuaded to countenance the request thus made.

The use of audio or video devices to facilitate the recording of statements had not been prohibited by any interpretation of the law, especially when the finished product to be used in the court to confront the witness."

In his plea, Hussain Nawaz had asked the Supreme Court to order the JIT to immediately cease the practice of recording the interrogations, and constitute an independent commission to inquire into the circumstances leading to the leak of his photo on social media. The SC further elaborated:

"In the age of computers, where almost everything was communicated and businesses of all kinds were transacted online, an emphasis on the form (or way) of doing something as it used to be done in 1898 would amount to nullifying the dynamics of scientific and technological advancements, which had not only liberated man from exhausting labour, but also made things easier.

Laws in many countries of the world had been changed and re-enacted. While audio or video recordings could not be admitted into evidence until the law was amended, as it had been in India and other countries, the use of technology to facilitate the recording of a statement could not be discouraged.

....the use of audio or video devices to facilitate the recording of such a statement [u/s 161 CrPC] cannot be said to have been prohibited by any interpretation of the law."

During hearing of the issue relating to the IB's alleged surveillance of JIT members, the Supreme Court held that:

'....though no part of any judicial proceeding should be kept secret, the investigation being conducted by the JIT should be considered privileged'.

Justice Sh Azmat Saeed, however, was bitter over government's use of the media and remarked that:

'Most government departments directly or indirectly involved in the current issue prefer to go to the press'.

Justice Ijazul Ahsan also regretted.

The apex court bench was moving in a fixed and focused manner and it was unthinkable that the speeches of politicians or articles in the media would change its mind, though it was amenable only to sane arguments, Justice Khan observed; adding that the court was not concerned with what appeared in the media.

Outside the court, it was business as usual. Speaking to reporters, ruling party MNA Talal Chaudhry said that their stance over the Hussain Nawaz photo leak had been vindicated by the JIT's report on the matter.

"We can have democracy in this country, or we can have great wealth concentrated in the hands of a few, but we can't have both."

~ **Louis Brandeis**, Supreme Court Justice

"And it is no less true, that personal security and private property rest entirely upon the wisdom, the stability, and the integrity of the courts of justice."

~ **Joseph Story**, Supreme Court Justice

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JIT's DAY-TO-DAY PROBE - II

REHMAN MALIK - CUNNING & UNRELIABLE:

On 12th July 2017; daily newspaper 'the Express News' published some facts with the following caption: **Rehman Malik 'cunning and unreliable'**, JIT report declared.

The JIT report says that the former minister lied about submitting tax records of Sharifs' London flats to NAB.

The damning report prepared by the Joint Investigation Team [JIT] probing the Sharif family's offshore accounts and alleged corruption, also took former **interior minister Rehman Malik in its folds, declaring him "cunning and unreliable"** on the basis of his statements to the JIT.

According to *Express News*, the JIT probing Panama Leaks case declared **Malik unreliable for giving statements to mislead the investigation while he had not brought with him any proof of corruption against the Sharif family.**

According to the JIT report:

"Declaring Malik cunning, unreliable and politically motivated, the JIT report says that the former minister lied about submitting tax records of Sharifs' London flats to the National Accountability Bureau [NAB] and that his aim was only political point-scoring.

Malik, who belongs to the Pakistan Peoples Party [PPP], did not have any evidence of Sharif's money trail; he didn't contribute anything to the JIT's investigation and his claim of giving tax documents to NAB was also false."

Rehman Malik, then a sitting senator of the PPP, appeared before the JIT on 23rd June 2017. Talking to media reporters before heading to the JIT, the PPP leader told them that he had turned up in his capacity as FIA's former Additional DG who had, along with a team of 10 investigators, completed the report about the Sharif family's offshore dealings. He also carried briefcases, claiming that the same were '*full of proofs.*'

Senator Rehman Malik had told the media persons gathered outside the Judicial Academy that:

"[On 23rd June 2017];he had confirmed every word of the 200-page report that he had prepared regarding Hudaibiya Mills and Sharif family's alleged money laundering. He had also presented the JIT with a copy of the letter he had written to the then president Rafiq Tarar."

Malik expressed confidence in the JIT, stating that "*...the team was comprised of professionals. If they ask for my help in the future as well, I will appear before the JIT.*"

PML[N] leaders, in a press conference after the submission of the report, announced that the party would contest the report in the court, and also labelled it '**worthless trash**'.

On the same day of 23rd June 2017 and during **EID holidays**; a four-member probe team, headed by FIA Anti-Corruption Wing Director Maqsoodul Hassan, conducted its investigation into the SECP in regard to the JIT's allegations of tempering in their records.

The allegation of record tampering was levelled by the JIT against the SECP, the corporate sector regulator; records and witness statements were scrutinised at FIA HQ. The team was formed on the directives of the apex court bench. The team's first order of business was to meet Muzzafar Ahmed Mirza, SECP's Chief Prosecutor and head of its Prosecution and Legal Affairs Division. Mr Muzzafar was asked to remain available during EID holidays and ensure that officials of the law department were present, along with all the relevant records.

The accusation of record-tampering was levelled against incumbent Chairman SECP Mr Hijazi; was alleged that he closed an inquiry of money laundering by Chaudhry Sugar Mills — owned by the Sharif family — with retrospective effect. The FIA officials came prepared and knew where to start. Within minutes of taking charge, Mr Arsalan, Deputy Director

Enforcement in SECP, was called to answer some questions; his interview lasted for about four hours.

SHARIFs' SUGAR MILLS IN FRAUD CLAIMS:

In its response to the JIT's allegations, submitted to the Supreme Court, the SECP maintained that investigations against Chaudhry Sugar Mills were completed in 2013, before the incumbent government came to power. But a startling revelation was made by Maheen Fatima, the current Director of the Internal Audit and Compliance Department, before the JIT and the FIA team — that she had initiated investigations against Chaudhry Sugar Mills in 2011, but the case was suddenly closed in 2016.

In her statement to the JIT, which was also repeated in front of the FIA team, Ms Fatima claimed that the investigation into money laundering by Chaudhry Sugar Mills was dumped in May 2013, just after PML[N]'s success in general elections. In view of these contradictory statements, FIA examined one Abid Hussain, who was heading the Enforcement Directorate in 2011 and was currently the Executive Director of the Corporate Supervision Department in the SECP's Company Law division.

In addition, the then acting SECP Chairman Tahir Mahmood — who was later working as Commissioner of the Company Law Division — was also asked if the investigations against Chaudhry Sugar Mills were finalised in 2013 or not. Another officer, Ali Azeem, who was Executive Director in 2016, told the FIA team that the Chaudhry Sugar Mills case was closed in 2013 as referred to the official statement submitted by the SECP to the Supreme Court.

But it was clear from the statements that after Mr Hijazi took over as the Chairman in December 2014; he reshuffled executives in the commission ***and closed the sugar mills inquiry after the Panama Papers case surfaced in April 2016.***

On 30th June 2017; Chairman SECP Zafar Hijazi asserted that money laundering did not come under the purview of his organisation and that he was not to be held responsible for tampering of records by subordinate officers — as alleged by the JIT; see an official statement by Hijazi:

"Since the inquiry proceedings are continuing, I am not supposed to give any version publicly. Once the inquiry is complete, I will definitely explain my position publicly to my countrymen.

I've to merely say that anti-money laundering proceedings and the proceeding under Section 263 of the Companies Ordinance 1984 are two entirely different matters and should not be mixed."

Chairman Hijazi claimed that he was not aware that records related to the Chaudhry Sugar Mills Ltd [CSML] had been tampered with or that there had been any irregularity. Secondly:

"...the head of any organisation is not supposed to be aware of deficiencies or shortcomings in a particular case file nor he can be considered responsible for any such deficiency or wrongdoing."

However, FIA had caught him for tampering of the SECP records related to the CSML and seized the records to be placed before the Supreme Court bench. The SECP Chief said: *"I have explained my position to the FIA team which is also reflected in media reports."*

FIA and the JIT had concluded that the SECP's inquiry proceedings in the CSML case were closed in 2016, **but the records were backdated**. The discrepancy was there but to be ascertained that who did it. The JIT's report dated 12th June 2017 said that it had been revealed during the examination of witnesses from the SECP that **Mr Hijazi was instrumental in closing the investigation of a money laundering case against the CSML**. The report said:

"This investigation was commenced in the year 2011 but was closed in the year 2016, in back date with effect from 8-01-2013, at the sole behest of the SECP chairman. This act of backdated closure of the investigation apart from being patently malafide, is also a criminal act....It was executed by Mr Ali Azeem Ikram, Executive Director, SECP.

Incidentally, the said Ali Azeem Ikram was initially nominated by SECP's Chairman so as to be a member of the present JIT. It seems that the nomination of said Mr Ali Azeem Ikram to be a member of the present JIT by the Chairman SECP had been made with a clear intent to subvert the investigations of the JIT."

Later that day, the FIA team probing alleged record tampering by the SECP finished its work with the IT Department of the corporate sector regulator. FIA had confiscated certain hardware, including the laptop issued to Chairman Hijazi; to ensure the security of data on the whole network.

[SECP's software operates from abroad and the data is protected at five levels. The FIA personnel took email records of several executives who were investigated earlier, while the option to delete previous records has been blocked in the emails of many officers.]

Meanwhile, the FIA told about the conclusion that:

"...they [SECP's crew] have all acknowledged that the closing note in the case of the CSML was penned in 2016 in the office of SECP Chairman Zafar Hijazi retroactively.

This was a serious crime, which also proves harassment of SECP officers & employees because they were made to sign it under duress."

The closing note was made by Maheen Fatima, the officer assigned to the money laundering case involving the CSML, while it was signed by Ali Azeem, the [then] head of the enforcement department in 2013. This was contrary to the written reply given by the SECP to the Supreme Court.

Let us re-visit the said SECP case from another angle.

In its complaint before the apex court, the JIT alleged that SECP Chairman ordered closure of an investigation into money laundering allegations against the Chaudhry Sugar Mills Ltd [CSML] owned by the Sharif family. The '**JIT complaint**' also alleged:

"c. It is respectfully pointed out that the orders of the Chairman SECP to tamper the record and close Chaudhry Sugar Mills investigation of money laundering in back date, was executed by one Mr Ali Azeem Ikram, Executive Director, SECP.

d. In the above context, one can now appreciate as to the backdrop in which the 'WhatsApp call controversy' was stirred at the behest of the Chairman SECP, attempting to drag the learned Registrar of this honourable court, when in actuality the learned Registrar, on his own volition, had no role in the matter."

The fact remains that the money laundering probe initiated against Chaudhry Sugar Mills [CSML] in 2011 on a tip of coming foreign exchange equivalent to Rs:1.5 billion from UK against dubious & bogus consignments for export of SUGAR. It was closed in May 2013 but it was not reflected in

both the files of the case maintained by the SECP. There were two files maintained at Corporate Supervision Department [CSD] of SECP with regard to CSML. One of these files was regarding the anti-money laundering investigation in the shape of letter written to UK CA and the other file was the routine examination file.

The relevant note portion in the anti-money laundering investigation file shows that the case was closed in May 2013. However, the same note was not written on the routine examination file. The evidence available on record contained letters for closure to UK CA in 2013, relevant note portion of anti-money laundering investigation file and non-inclusion of export sales regarding observation in the Section 263 order, which demonstrate that the matter was already closed.

However, in June 2016, former head of CSD Ali Azeem Ikram was called in the incumbent Chairman Hijazi's office where Tahir Mehmood, Commissioner [CLD], Abid Hussain and Ms Maheen Fatima, Director CSD were already sitting and files of CSML were lying open on Chairman's table.

The Chairman directed the officers to immediately put a backdated note in the file to confirm closing of inquiry on the relevant date. Following chairman's alleged pressure, Ms Maheen Fatima was said to have prepared the note with her signature.

The note was signed by Ali Azeem Ikram while Abid Hussain reported the compliance of the same to Tahir Mahmood, Commissioner CSD for onward confirmation to the chairman that his directions had been complied with.

*[The main issue should have been the '**compromised closure**' of the inquiry in May 2013 just when the owners of CSML, the Sharifs, came in power after general elections. Who had ordered for closure of the enquiry and for withdrawal of the letter written to the UK Corporate / Central Authority?]*

No one bothered to know in FIA or the JIT that what the nature of enquiry was; see below:

Director Enforcement of the SECP had written a letter to Central Authority of UK's Home Office that Chaudhry Sugar Mills' two transactions of Rs:73,97,00000 & 69,99,94000 [circa Rs:740m & Rs: 700m respectively] of year 2009 were not properly recorded in Mills' accounts and registers. It

was asked that what exports were done against those hefty amounts.

Every sane person knows that CSML's sugar was never exported to UK. In UK, sugar is always cheaper than in Pakistan. It was a proved case of forgery, fraud and illegal claim-back of hefty amount of subsidy on about Rs: 1.5 billion.]

In 2011, inquiry against Sharif's CSML was started on the above narrative which every one ignored and was abruptly closed when Sharifs came in power in May 2013.

But the CSML has been in the dubious dealings because of the fact that all state departments in Pakistan knew that the business belonged to the powerful family of Sharifs. See the latest episode in that respect:

[Latest Sugar Export Subsidy Scam;

On 22nd May 2017; *M/s Chaudhry Sugar Mills has approached Appellate Tribunal Karachi Customs appealing against the order of Collector Customs Adjudication, which charged the sugar mill for making fake export GDs [Goods Declarations] and making paper export of 5420 MT of sugar to Afghanistan.*

The above mentioned 5420 MT of sugar, which supposedly had been exported to Afghanistan, was later recovered from a warehouse in Peshawar.

*FIR was lodged against M/s Chaudhry Sugar Mills for their involvement in the sugar export subsidy scam. They evaded duty / taxes and fraudulently availed **huge amount of export subsidy** in respect of fake exports of sugar to Afghanistan.*

Assistant Collector Custom Station Torkham constituted an audit team which retrieved data from PRAL pertaining to the export of Sugar for cross verification of the exports with manual record maintained by the Customs staff at Torkham.

The team upon scrutiny found that Goods Declaration [GDs] were available in the manual record but found tampered with in PRAL system with the connivance of PRAL staff.

The fraud aimed at availing huge amount of subsidy of inland freight of Rs:2.0 per Kilogram and cash subsidy on export of Sugar at the rate of Rs:8.0 per kg allowed on export of Sugar as per decision by Economic Coordination Committee of the Cabinet [ECC], the FIR said.

It was interesting to note that despite being nominated in the FIR, none from the M/s Chaudhry Sugar Mills joined the investigations.

*Subsequently, Customs Adjudication ordered confiscation of sugar recovered from the warehouse; **also ordered recovery of 15% advance payment** as the sugar was not actually and factually exported to Afghanistan.*

Customs Adjudication ordered the concerned authority to refund the amount of FED if paid on account of sugar neither actually exported to Afghanistan nor sold in the local market.

Chaudhry Sugar Mills was also ordered to pay EDS at 0.25 percent and WHT at 1.0 percent of the export proceeds received on account of sugar recovered from the warehouse. The recovered sugar from warehouse was auctioned by the Customs in routine process.

M/s Chaudhry Sugar Mills filed an appeal before the Appellate Tribunal challenging Adjudication order; M/s Chaudhry Sugar Mill was twisting the facts to cover up their wrongdoings. At the time of alleged fraud, sugar prices were on higher side in Pakistan and the accused planned to multiply their profits by claiming export subsidy, evade FED and selling sugar in local market at higher rates.]

PM's CHILDREN BEFORE THE JIT:

Meanwhile the JIT summoned PM Nawaz Sharif's daughter, Maryam Safdar, to appear before it on 5th July 2017, a move that the PML[N] termed as an '**egoistic decision**', but agreed to comply with the summons.

Maryam Safdar was the seventh member of Sharif family summoned in connection with the investigation into money laundering allegations. The JIT had already summoned her brothers Hussain and Hassan on 3rd & 4th

July respectively. Other family members of the Sharif family who had appeared before the JIT included PM Nawaz Sharif, his brother Punjab CM Shahbaz Sharif, the PM's son-in-law retired Captain Safdar and the PM's cousin Tariq Shafi.

The JIT complained about the media for hampering its investigation in its report submitted to the apex court and ***highlighted comments made by 22 journalists, four politicians and three legal experts in 29 different talk shows.***

PML[N] leadership had already decided to comply with every direction of the JIT. Then Maryam was in UK to attend the graduation ceremony of her son. PML[N] held that her name was not mentioned in the operative paragraph of the SC's judgement of 20th April, but she was called because her name was there as respondent no:6 in the original petition.

A controversy developed that the PM's daughter ***"has received cash gifts from her father in substantial amounts on various occasions... receipt of gifts from the father does not necessarily make respondent No.6 [Maryam] PM's dependent in the legal sense of the word."*** But the fact remained that her husband Capt Safdar, when appeared before the JIT on 24th June 2017, left some questions unanswered; so Maryam's presence was considered necessary.

On 28th June 2017; the JIT examined the record received from the Habib Bank and Federal Board of Revenue [FBR]. The Habib Bank provided records related to the loans which the Sharif family had procured for Hudaibiya Paper Mills, while the FBR provided the team wealth statements and tax-related details of Sharif family members.

On 29th June 2017; NAB's first chief, Gen Munir Hafiz, appointed in 1999 by Gen Musharraf, testified before the JIT; he shared details of the Hudaibiya Paper Mills, Ittefaq Foundries and Raiwind assets references, prepared by NAB against PM Nawaz Sharif and other members of his family.

/Referring to Malik Asad's report titled **Sharifs to confront 'evidence' given to JIT by FIA's ex-official** as appeared in daily 'Dawn' dated **1st July 2017:**

Four members of the Sharif family will confront the evidence of alleged money laundering provided against them by a former deputy director of the Federal Investigation Agency [FIA] to the

Joint Investigation Team [JIT] constituted by the Supreme Court in the Panama Papers case, Dawn has learnt.

*Sources privy to the development said that the FIA's former deputy director, Inam R. Sehri, has submitted a 248-page report about **fictitious bank accounts** allegedly used by the Sharif family for money laundering and a report regarding investigation into the **construction of a motorway** to the JIT.*

Mr Sehri was among those about 87 officers who were sacked by the PML[N] government in 1997 [because of investigations into corruption of Sharifs].

*In consecutive interviews on TV channels recently, **Mr Sehri claimed that Mr Sharif terminated his service because he investigated cases of Hudaibiya Mills and the Lahore-Islamabad Motorway [against Sharifs].***

Though the JIT has so far not summoned Mr Sehri, its members or supporting staff might visit the UK to record his statement in the coming days. The Supreme Court has directed the JIT to complete its investigation and submit a final report by July 10.]

On 2nd July 2017; the JIT recorded the statement of a former Chairman of NAB regarding the Hudaibiya Papers Mills case. Lt Gen (rtd) Syed Amjad spent almost an hour with the JIT members and answered their questions; he took no questions from the media on his arrival at the JIT HQ or while leaving.

As NAB Chairman, Gen Amjad had approved the Hudaibiya Paper Mills money-laundering reference against the Sharif family in 2000. The reference was initiated on the basis of a confessional statement from Ishaq Dar, later the finance minister. In his statement, Dar had admitted his role in laundering money to the tune of \$14.86 million on behalf of the Sharif family through fictitious accounts.

In the final reference – approved by Gen Amjad's successor Gen Khalid Maqbool – the NAB had named Nawaz Sharif [PM], Shahbaz Sharif [CM], Abbas Sharif [PM's other brother now late], Hussain Nawaz [PM's son], Hamza Shahbaz [CM's son], Shamim Akhtar [Sharif brothers' mom], Sabiha Abbas [Late Abbas Sharif's wife] and Maryam Nawaz [PM Nawaz Sharif's daughter] in the case.

On 3rd July 2017; as the probe into allegations against the Sharif family entered its last week, the PM's younger son, Hassan, and Finance Minister Ishaq Dar appeared before the JIT for answering; Dar disowned the confessional statement he signed in year 2000 linking the Sharif family with money laundering in the Hudaibiya Paper Mills case.

Speaking to reporters after his third appearance at the FJA, Hassan said he had been kept waiting for hours and then questioned for a long time, while adding that: ***"I provided them with each and every detail of my business, including loan agreements with different banks."***

Finance Minister Ishaq Dar, who addressed a press conference outside the Federal Judicial Academy— frequently, resorted to personal attacks on the PTI chief in his speech. After an appearance before the JIT, he slammed PTI Chairman Imran Khan, terming him a liar and challenging him to present himself for accountability. While wiping his tweeted face occasionally, Ishaq Dar roared against Imran Khan:

"How much will you lie? You should be ashamed of conducting politics on the basis of lies. With what face did you file a petition against Nawaz Sharif under Article 62? Look at yourself first.

Imran Khan — even if no one else knows, I know. My love-hate relationship with Imran Khan is very old, but [right] now I am disappointed ... In 1993, when I was president of the Lahore Chamber after resigning from the Investment Board, he used to come to my office in the chamber as well as my private office. He would sit with my two sons and wait for me [to ask for donations].

How has he become the second richest parliamentarian? He is not the son of an industrialist, like Nawaz Sharif is. He [Imran Khan] is three times richer than I am, and I am a chartered accountant, I have a value. My juniors from 40 years ago are asking between Rs:20-25 million a month. How do you have three times the assets [I do]; when will you present for accountability?

In 2008, he [Imran Khan] asked my son for a donation for the Shaukat Khanum Hospital ... When I found out that Khan sahab has gambled with the money given to him through donations and zakat, my trust was broken.

Let's talk about morality: this man has ruined the morality of the youth that supports him. The things he says, he should adhere to

them first. He should tell us where his loyalties lie: with Pakistan, with Muslims, or with Jews or Christians?

Last year, he was proudly supporting Zac Goldsmith for mayor-ship [of London] and I was supporting Sadiq Khan. Support your brothers and sisters in Pakistan.

*Unfortunately, he has not learnt any lessons ... Unfortunately; his brain is set on one thing. He has been restless since the general elections [2013]. First there were the **dharnas**, and then he filed this petition.*

Khan knows he cannot win the election. Even when Gen Musharraf was in power, he would kiss his feet. You are a liar - you are an illiterate, cowardly tax thief."

The Finance Minister Dar, while briefing the media about his JIT appearance, denied claims he had been summoned by the JIT thrice before but had failed to appear due to prior commitments; the first notice he received was dated 28th June 2017. Dar claimed that he answered the questions they [the JIT] asked because **he believed whatever the situation was; it was transparent**. He further urged that:

"Today, I have given the JIT an account for every rupee.

*As far as the JIT's credibility is concerned, they will have to prove it. The confessional statement [**in the Hudaibiya Paper Mills case**] is not written by my hand.*

It has no evidentiary value — I did not make that decision."

Dar also said that if Khan's sister's name had been mentioned in the documents for **Niazi Services** and they were summoned as Maryam was, it would hurt him too. He requested the SC to look into the matter and asked the JIT to revise its decision and send Maryam Safdar a questionnaire at her house as opposed to asking her to appear before the JIT.

HUDAIBIYA MILLS AFFAIRS:

[Going back] **On 25th April 2000**; just a few months after Gen Musharraf's military coup that toppled Nawaz Sharif's second government – Senator Ishaq Dar, who was incarcerated at the time, got recorded a confessional hand-written statement before the magistrate in which he claimed that the **Sharif brothers used the Hudaibiya Paper Mills** as a cover for money laundering during the late 1990s.

Gen Musharraf government had instituted a money laundering reference against PML[N] leaders Nawaz and Shahbaz Sharif in year 2000 on the basis of that statement recorded by one of their trusted lieutenants, Senator Dar; [*daily the 'Dawn' dated 13th November 2009 is referred*].

However, the said reference was shelved after the Sharif brothers went into exile in December same year, 2000. Gen Musharraf government tried to reopen the reference in mid 2007 after Nawaz Sharif announced his return to the country but the situation [and tables too] turned around completely due to CJP Iftikhar Chaudhry's changed mood.

The confessional statement of Senator Ishaq Dar was recorded before a district magistrate in Lahore. He was brought to the court from jail by one Basharat Shahzad, an Assistant Director of FIA. The said deposition was an **'irrevocable statement'** as had been recorded under section 164 CrPC.

Senator Ishaq Dar has always been regarded as one of the closest aides of the Sharif family, and was also a relative as his son had married to Nawaz Sharif's younger daughter. However, his confessional statement always remained a key document in the NAB records as un-deniable proof against the Sharifs about their alleged involvement in money laundering.

At one point in the 43-pages statement, Senator Dar said that:

"On the instructions of Nawaz Sharif and Shahbaz Sharif, I opened two foreign currency accounts in the name of Sikandara Masood Qazi and Talat Masood Qazi with the foreign currency funds provided by the Sharif family in the Bank of America by signing as Sikandara Masood Qazi and Talat Masood Qazi.

.....that all instructions to the bank in the name of these two persons were signed by him under the orders of 'original depositors', namely Mian Nawaz Sharif and Mian Shahbaz Sharif.

The foreign currency accounts of Nuzhat Gohar and Kashif Masood Qazi were opened in Bank of America by Naeem Mehmood under my instructions (based on instructions of Sharifs) by signing the same as Nuzhat Gohar and Kashif Masood Qazi."

In the said statement Mr Dar deposed that besides these foreign currency accounts, a previously opened foreign currency account of **Saeed Ahmed**, a former Director of **First Hajvari Modaraba Co** and close friend of Dar, and of **Musa Ghani**, the nephew of Dar's wife, were also used to deposit huge foreign currency funds "**provided by the Sharif family**" to offer them as collateral to obtain different direct and indirect credit lines.

Senator Dar had disclosed that the Bank of America, Citibank, Atlas Investment Bank, Al Barka Bank and Al Towfeeq Investment Bank were used under the instructions of the Sharif family. Interestingly enough, Ishaq Dar also implicated himself by confessing in court that he — along with his friends **Kamal Qureshi** and **Naeem Mehmood** — had opened fake foreign currency accounts in different international banks.

Mr Dar said an amount of \$3.725 million in Emirates Bank, \$ 8.539 million in Al Faysal Bank and \$2.622 million etc [**totalling \$14.86 million**] were later transferred in the accounts of the **Hudaibiya Paper Mills**. He said that the entire amount in these banks finally landed in the accounts of the said [Hudaibiya] paper mills.

The Hudaibiya Paper Mills case remained pending in the National Accountability Bureau [NAB] for decades; still not taken up. Later, Senator Dar alleged that the signed statement was extracted from him under duress.

However; the same newspaper, daily the '**Dawn**' dated **2nd February 2017** told the whole country that during the course of the Panama Leaks case hearing in the Supreme Court, the NAB submitted details pertaining to Ishaq Dar's same confessional statement in the Hudaibiya Paper Mills reference as an important piece of evidence.

Following are the further excerpts from that confessional statement, in connection with the **Hudaibiya Papers Mills Limited** [HPML] case, Senator Dar said that:

"...he had good relations with Masood Ahmed Qazi since in 1970 and during his stay in London in early 1970s, he was staying with the Qazi family at Ilford, Essex (1970-72).

....that Masood Ahmad Qazi belonged to a middle class family and he used to treat me as one of his family members. As far as their financial status in the year 1992 is concerned, according to my information there was no significant improvement in the previous status of that middle class family.

*..... that he [Mr Dar] established a Modarba company named **First Hajveri Modarba Company [FHMC]**, a Non-Banking Financial Institution [NDFI] in 1990 and the company started its functions next year with a paid up capital of Rs:150 million.*

....that Nawaz Sharif had been his batch mate at Govt College Lahore during 1964 to 1966; however, we had no intimacy at the time. He came closer to Sharif family in 1990 after he [Mr Dar] was being recognised at the national level, particularly for his suggestions on national budgets.

....that he introduced the Qazi family with Nawaz Sharif and Shahbaz Sharif in 1990 at a function in Lahore.

"...that in early 1992, Mian Nawaz Sharif, who was then prime minister of Pakistan, contacted me and requested to provide credit line of approximately Rs:100 million to the business concerns of his family, from my Modarba...."

He asked me to open / operate foreign currency accounts in their names in different banks with the foreign currency funds provided by the Sharif family."

*".....that he [Mr Dar] had reservations in opening / operating these **Benami Accounts** but he was assured by Nawaz Sharif that all the foreign currency accounts got complete immunity against any enquiry or investigation by any department or agency."*

"It was further decided that the foreign currency accounts in the name of first two persons will be operated by me, where as for the rest of two Benami Accounts, Naeem Mehmood, a director of my company had to operate and sign the instructions under my supervision [and as per Sharifs' instructions]."

..... that several other accounts were also opened / operated by him and Naeem Mehmood in the same manner.

*....that in a meeting called by Shahbaz Sharif in early 1998, he said that the Sharif family had decided to liquidate / get en-cashed all these foreign currency accounts due to **aftermath of Qazi's scandal in [international] press.***

....that following the presentation of details of transitions and other financial matters, they [Sharifs] made all this arrangement as they could not have explainable sources of these funds which ultimately landed in one of their companies."

[If] the said Statement was taken under duress: Defence Minister Kh Asif said the confessional statement of Ishaq Dar was obtained under duress and that he himself [Kh Asif] was a witness of the torture faced by Dar. Kh Asif, while talking to **Geo News**, said:

".....On February 11, 2000, we were shifted to Chamba House and later transported to Attock Fort.

Being a political worker I don't think that it would be decent for me to describe my ordeal and what I faced when I was imprisoned after Gen Musharraf's coup in October, 1999. But I want to mention that Dar was held at his house till February 2000, and subjected to interrogation multiple times during this period.

.....that during the course of interrogations and detentions, several employees of Ittefaq Foundry were also kept along with them in detention centres. These employees were also subjected to torture and we used to listen their screams till late in the night.

When they were tortured to reveal information about the businesses of Ittefaq Foundry, they put all the blame on Ishaq Dar. As a result, the investigators used to torture Dar more.

.....that on the morning of February 8 or 9, 2000, I met him [Dar], he had lost more than 30 pounds of weight; he was [Mr Dar] a professional, not a political worker so forcing him into issuing a statement was not a big deal.

He praised Dar for facing immense pressure for a considerable duration of time. I do believe Dar showed steadfastness and tackled the pressure well. He was detained for 23 months; later it was proved that the statements were taken under duress.

I was imprisoned in a 4 by 6 feet cell, in solitary confinement; the confessional statements were taken under such conditions. No one was able to bear the pressure Dar was facing. A person always used to point a gun at us, even when we went to do ablution or for a walk. Dar was among those who were subjected to this extreme psychological torture.”

LET ONE ASSUME that the confessional statement of Ishaq Dar dated 25th April 2000 was got recorded under duress but the question before the honourable judges remained that:

- **.....whether the contents of Dar’s statement were true or not.**
- *.....whether the fake accounts opened for the persons mentioned therein or not.*
- *.....whether enormous amounts of money were deposited in those accounts or not.*
- *.....whether the signatures of A/C opening forms were originally done by Qazi family members or the same were done fake; who did that job.*
- *.....whether the persons [Qazi family] knew that A/Cs were being opened in their names; what monetary benefit they got.*
- *How many transactions done in each account.*
- *.....whether loans from other banks were obtained against deposits made into those fake accounts.*
- *Where the deposits & loans finally sent; to Hudaibiya Paper Mills or somewhere else.*
- *.....whether those fake accounts were shown or mentioned in some company’s portfolio or annual accounts report, or any tax return or some Annual Audit Report.*

The answers to the above questions were to be found out and recorded by the investigation agencies like FIA or NAB. FIA had done its part of duty but only up till ending 1996 during the PPP’s 2nd regime under supervision of Gen Naseerullah Babar – after that THUSS.....

Cases with FIR nos:12/94 & 13/94 were ALREADY registered in the FIA HQ in connections with all those facts mentioned in Ishaq Dar’s said affidavit [*which was got recorded five years later*]; BUT fake accounts were already un-earthed, copies of fake cheques, transactions and pay-outs were already procured, statements of Qazi family members AND of the concerned bank officers were already obtained, copies of Foreign Exchange

Bearer Certificates [FEBs] initially for \$7,50,000 for each A/C, were already obtained from the bank records etc.

When in early 1997, PML[N] came in power with heavy mandate, the investigations into the Sharifs affairs not only shelved but were put into reverse gear – allegedly files were also removed from FIA.

All those officers who were doing investigations into the cases concerning Sharif Family's domain were sent home in April 1997, fictitious cases and enquiries were instituted against them and Ehtesab Chief Saifur Rehman was asked to twist the officers.

The final reports of the above cases u/s 173 CrPC were sent to the Banking Tribunal for trial. Nawaz Sharif ***'managed to get acquittal orders'*** for all the said cases through usual gimmicks of ***'chamak'*** from the court ***where a retire judge was made to decide all cases on the same one day; same 17 pages order for each case with a difference of first one order sheet only*** – it was a glaring example of mockery of justice in Pakistan.

After Gen Musharraf's take over in October 1999, the cases against Sharifs were re-opened but this time the same were handed over to newly re-formed National Accountability Bureau [NAB].

The first Chairman NAB Gen Munir Hafeez was entrusted to proceed in those cases ***but in ending year 2000, when the negotiations between Gen Musharraf and Saudi Prince Muqrn started for release of Nawaz Sharif and Shahbaz Sharif, the NAB's files were sent to the cold storage.***

PTI's original petition had also prayed for disqualification of Finance Minister Ishaq Dar on charges of allegedly facilitating the Sharif family in money laundering of Rs:1.2 billion. The scam re-surfaced to limelight when the bench – headed by Justice Asif Saeed Khosa – took up Panama Leaks.

During the hearing, the SC bench directed NAB Prosecutor General to ask NAB chairman to appear before the court after thoroughly studying the case record. Legal experts believed that the court would ask NAB to reinvestigate the case, in which Prime Minister Nawaz Sharif was nominated as an accused; and to file appeal against the LHC acquittal order.

It was eminent that the Sharifs could face embarrassment; likewise, Dar's investigation could also be reconsidered. What would be the fresh stance of Dar if the SC directed NAB for reinvestigation whereas recorded statements of those, whose accounts were used for money laundering, were already available on FIA's record?

On 20th February 2017; the SC reached the facts that the NAB had established 17 years ago that PM Nawaz Sharif's family and Finance Minister Ishaq Dar received over Rs:1.2 billion '**through illegal and fraudulent means**' and were liable to be tried under anti-corruption laws.

NAB had established in the year 2000 the allegations against Sharifs; while the Prosecutor General NAB Waqas Qadeer Dar submitted the records of two references including the **Hudaibiya Paper Mills** scam and the alleged **illegal construction of the Sharif family's Raiwind estate** in the ongoing Panama Leaks case in the apex court.

As per documents, PM's late father Mian Sharif, his sons CM Shahbaz Sharif and the late Mian Abbas Sharif, Hussain Nawaz, Hamza Shahbaz and daughter Maryam Nawaz; and one Haroon Pasha had been accused of '**receiving ill-gotten money in the Hudaibiya Paper Mills**' case. The ending remarks of the Final Report were as under:

"It has been established that offence of corruption and corrupt practices defined under NAB Ordinance 1999 has been committed by these persons.

"It has been established that the directors of the company are in possession of voluminous ill-gotten money retained by them by opening non-bonafide fraudulent accounts in the name of non-residents and used the same for availing various financial benefits for themselves and their other business concerns."

The FIA investigations had also established that members of Qazi family deposited this money into Hudaibiya Papers Mills accounts. Ishaq Dar had stayed with the Qazi family during his studies in UK [1970-72]. Thus, in their affidavits, members of the Qazi family had accused Dar of breaching their trust and misusing their passports for **opening bank accounts without their permission**.

Highlighting apparent lacunae in the acquittal of the Sharifs by the Lahore High Court [LHC] in 2014, the SC wondered how Rs:1.2 billion were still "**unaccounted for**" and why NAB had not filed an appeal against the

LHC verdict. In 2014, the LHC had quashed that Hudaibiya Mills reference against the Sharifs; the decision was not appealed by NAB.

VICTIMISATION & HATRED & REVENGE:

PML[N] ministers left no stone unturned to prove the JIT's probe into the PM Sharif family's affairs as '**beyond jurisdiction**' that it was a conspiracy by '**unknown forces**' playing against democracy and Pakistan. Their main emphasis remained on the theme that:

"After their [Imran Khan & PTI] sit-ins and allegations of rigging failed, our opponents brought up this Panama Leaks issue against us, which was not even acknowledged by Panama itself.

....that nothing happened to leaders of other countries whose names appeared in the leaks; Pakistan's prosperity is perturbing its enemies."

As the JIT probe into offshore properties of PM and his family was approaching completion, PML[N]'s six hawks from Islamabad [Danayal Aziz, Talal Chaudhry, Kh Asif, Saad Rafiq, Abid Sher Ali & Maryam Aurangzeb] and one from Lahore [Rana Sanallah] continuously went more aggressive to speak against PTI and its chief while hitting Khan below the belt with frequent attacks on his personal past life. The general populace didn't approve it at all.

On 2nd July 2017; for instance, two PML[N]'s ministers went on the offensive claiming '**the party was being victimised under a campaign of revenge**'. In fact it was PM's strategy of confrontational politics to pre-empt any '*unfavourable scenario*' that could emerge when the JIT would submit its final report to the SC bench on 10th July 2017.

Speaking at an Eid Milan party for PML[N] workers in Lahore, Railways Minister Saad Rafique said that the ruling party was continuously being made a target of '**hatred and revenge**' but by whom - he didn't come openly. He complained that the PML[N] was never appreciated for its good work while urging:

"I ask journalists and intellectuals, who else can compete with PML[N] when it comes to bringing prosperity and progress?"

[Basically he was pointing towards 5 years era (2008-13) of the PPP during which all indicators of good governance had declined to alarming levels and that was why PML[N] was voted in by the people.]

No one listens to us when foul language is used against us. We also struggled for democracy, then why should we not be given respect? Please, do not target us without extending proof.

PML[N]'s opponents should wait a few months, till the completion of the government's tenure."

While concluding his address, Saad Rafiq passed on certain warnings to the Pak-Army [GHQ] which he believed were weaving 'conspiracy' against the PML[N]. He said that:

"....let the democracy prevail; the people will resort to violence and the political leadership will not be able to do anything [then].....PML[N] will not fall alone. Those pulling it down will fall with it."

Speaking to the media separately, Minister of State for Water and Power Abid Sher Ali said the business activities of the PML[N] leadership were being unfairly linked with corruption. He also added:

"Neither Gen Musharraf, during his nine-year rule, nor the PPP, in the five years that followed, could produce any evidence that the PML[N] leadership was involved in corruption. Our leadership is clean and all conspiracies against it will be similarly foiled."

For Minister Abid Sher Ali, SC's cognizance and JIT probe into PM Sharif family affairs were **non-issues**.

However, the general populace were able to understand that there were 15 references ready in NAB in the year 2000 against Sharifs and that was why they preferred to leave the country and politics for TEN years through their Saudi counterparts.

The Pakistani nation also knew that during 5 years PPP rule, nothing moved against the Sharifs because of the '**Friendly Opposition Pact**', widely known in Pakistan's history as '**Meesaq e Jamhooriat**' which even continued to prevail during PML[N] era in May 2013 onwards.

In Islamabad, PML[N]'s central chapter told the media that the party leadership had decided to organise workers' conventions in Punjab, to mobilise support ahead of the completion of the Panama Leaks probe. The pitfall pointed out:

"...we are flexing our muscles—just in case the JIT will pinpoint glaring contradictions in the statements recorded by members of the Sharif family. This is the real problem. There might be contradictions which could entail repercussions and consequences."

Another PML[N] leader held that the concerns grew when the JIT went on to summon more members of the Sharif family, including the premier's daughter Maryam Nawaz and her husband Captain Safdar, along with incumbent and former top officials of the National Accountability Bureau [NAB] and the SECP etc.

The PML[N] thought it was going to be over after the prime minister, his sons, CM Shahbaz Sharif and Tariq Shafi were summoned but more people appearing before JIT could result more chances of contradictions. Apart from the political measures, the party had also resorted to populist measures by visibly reducing load-shedding; perhaps the election campaign had started much earlier.

Speaking to the media, Punjab Law Minister Rana Sanaullah confirmed:

"The situation we are in is hurting millions of PML[N] supporters. We are angry and this anger is a reflection of public sentiment. But we will follow the course of law in compliance with the top court's orders and would never take the law into our hands."

On 3rd July 2017; Federal Minister for Railways Saad Rafiq's statement came in the follow-up of PML[N] leader Nawaz Sharif's claim in which he termed the scandal was nothing but a **"conspiracy against Pakistan"**.

Bastian Obermayer, **the German investigative journalist**, who was one of the reporters who unearthed the Panama Papers scandal, termed Railways Minister Saad Rafique's remarks and criticism as **'NON-SENSE'**. He tweeted:

"With all due respect: this is nonsense. PM of Iceland resigned, so did ministers, 100+ Panama Papers investigations worldwide & more to come, the reporter, who co-authored **The**

Panama Papers: Breaking the Story of How the Rich and Powerful Hide Their Money."

MARYAM APPEARS BEFORE THE JIT:

Earlier, in May that year [2017], the German investigative journalist had once responded to PM's daughter, Maryam Safdar, who had called the exposé a '*crap*', saying it had been trashed in the rest of the world. Obermayer's tweet-answer was:

"Journalism isn't about bringing down a government. It's about telling the truth. Like it or not. (& Panama Papers isn't only about Pakistan, btw)."

On 5th July 2017; Maryam Safdar attended the JIT panel at the FJA with her brothers, her husband Captain Safdar, son-in-law Raheel Munir and State Minister for Information Maryum Aurangzeb. After being questioned for a couple of hours, Maryam declared that her father, Nawaz Sharif, was the only politician who could stand for civilian supremacy and the rule of law in the country. She also said:

"If someone thinks we had no option but to face the JIT, I must tell you that we could have taken refuge behind immunity and legal exemptions. I will prove myself to be my father's strength, not his weakness whatsoever."

Her parting shot left many wondering whether this was Pakistan's first glimpse of a new face on the political scene.

NAB Chairman Qamar Zaman Chaudhry also appeared before the JIT on the same day and was questioned in connection with the closure of the Hudaibiya Paper Mills case file, since it was during his tenure that the bureau's prosecutor general had opined against appealing the Lahore High Court order directing NAB to quash the reference.

Lady SSP Saluted Maryam Safdar: On that day Maryam Safdar appeared before the JIT amidst extra state protocol that created another debate on social media challenging Maryam's designation to enjoy such privilege. When Maryam reached Federal Judicial Academy, one lady SSP Arsala Saleem of the Islamabad Police saluted her and accompanied her to the investigation room. This act of SSP was widely criticized by the

politicians, media personnel and civil society, as Maryam was holding no official post except that she was daughter of the prime minister.

Journalist Kamran Shahid of 'Dunya News TV' wrote: **"When law goes down! Arrival of first daughter, lady officer salutes and then went down to pick paper dropped by Maryam Nawaz."**

Sindh Assembly Deputy Speaker Shehla Raza said:

"She [Shehla Raza] was once taken from court to jail without lady police. She asked if she was not a daughter of someone while writing - Shame shame shame."

On the occasion, stringent security measures were taken in the Federal Capital to avert any untoward incident by deploying over 3,000 security officials. Entry of irrelevant people was prohibited within one kilometre radius of the JIT's premises FJA.

Next day; a lawyer sent a legal notice to SSP Arsala seeking an 'explanation' and an 'apology' within 15 days for saluting a person who was not holding any public or government office. Lawyer Amna Ali in her legal notice to SSP Arsala wrote: **"Please find the legal notice on behalf of taxpayers, citizens of Pakistan."**

In the notice, Amna Ali said that as a citizen, and a member of Islamabad Bar Association and Islamabad High Court Bar Association, she had personal and public reservations over the salute and asked under what authority SSP Arsala had undertaken the action for a person who didn't hold any office and was called by the JIT as an accused and that [SSP's salute] action **"created agony and mental shock to public at large"**.

Amna Ali, the lawyer, sought an explanation from the lady police officer especially being a civil servant who was serving as an SSP in the ICT police, fetching salary, allowances and other facilities from the tax payers' money of the citizen of the country.

After ten days, the 'New York Times' dated **15th July 2017**; predicted Nawaz Sharif's ill-fated ending while referring to Imran Khan's opinion:

".....in a highly anticipated corruption casehe [PM Nawaz Sharif] is gone - the long, dark night is finally over - [Imran Khan successfully hit him]."

But the PML[N] stalwarts held that a verdict resulting in such a removal would be **"a judicial coup."**

Daily NYT wrote that since more than a year, Nawaz Sharif had been mired in a bruising controversy over revelations that his family owned expensive residential properties in London through offshore companies. **"Show the receipts"** had become a street slogan all over the country.

NYT opined that the controversy was a stroke of luck for Mr Khan which had been taken through successful trial in the top court of Pakistan ending with Nawaz Sharif's disqualification, with one justice equating him to a **"godfather of [Italian like] Mafia"** on 20th April 2017.

After meeting his party leaders the same day, Mr Sharif had opted to stay in office at any cost but Imran Khan held that then there would be criminal proceedings against the prime minister because **the whole family lied to the apex court; the whole defence had been a fraud.**

The investigation was particularly damaging for Nawaz Sharif's daughter, Maryam, who was being portrayed as his political heir and the future prime minister of Pakistan **BUT she did blunder while producing a forged trust deed about the London apartments.**

*[The Feb 2006 document claimed that she was only a trustee and not owner of two offshore companies that bought the apartments but investigators said it was typed in **Calibri font**, which was not commercially available to the public until January 2007.]*

As per **prophecy of daily NYT** dated above, the SC judges, after having gone through the investigative [JIT] report **"....will immediately remove Mr. Sharif under Article 62 and 63 of the Constitution, which calls for the disqualification of any lawmaker found to be dishonest."**

The NYT held that Nawaz Sharif had tense relationship with the Pak-Army thus a conspiracy was allegedly being hatched against him; PML[N]'s loyalists had alleged that the country's spy agencies provided the investigation team with unassailable and convincing evidence against Sharifs.

Scenario 215

JIT REPORT PLACED BEFORE SC

The Supreme Court [SC] had given sixty days to the Joint Investigation Team [JIT] for investigation into those thirteen [13] questions which were framed in the SC bench decision announced on 20th April 2017. The said period's start counted from the day JIT was formed in May 2017.

The JIT compiled the said report for the SC bench in time with day & night labour and was to be submitted in the court on 10th July 2017. Same day the **Jang Media Group**, including **GEO News TV** and its Urdu and English daily newspapers tried to mislead the whole nation with concocted stories and fake reports.

SC BENCH RECEIVED JIT REPORT:

In the main decision on Panama-Leaks dated 20th April 2017, the SC had passed very powerful and well-built orders; it said:

".....the bench thereupon may pass appropriate order for filing of reference against respondent No.1 [Nawaz Sharif] or any other person having nexus with the crime if justified on the basis of the material thus brought on the record before it".

In the light of SC's judgement, one could conclude that further proceedings against the Sharif family would involve all cases connected with each other in view of bank transactions from one source to the other. Renowned legal expert S M Zafar said that since the JIT was a **'fact-collection entity'**, it would submit the compilation of facts to the apex court.

The Supreme Court, through the terms of references, had tasked the JIT with collecting evidence in connection with the **given 13 questions** only. On the other side, since two members of the five-member SC bench, Justice Khosa and Justice Gulzar, had already disclosed their mind by

calling for disqualification of the PM, so the three other members took up the JIT report and proceeded with the case.

After hearing the parties in the case, the 3-members bench had to pass a final verdict on disqualification of PM Sharif or / and other persons; it was apex court's discretion to either disqualify the PM or exonerate him or send a reference against him to an appropriate forum for further probe or trial.

In case the SC bench, on the basis of available material, found that the PM was not honest and sagacious, it could disqualify him and send the matter to the Election Commission of Pakistan [ECP] for formal notification. Earlier, former CJP Iftikhar M Chaudhry had sent several parliamentarians home for fake degrees. But for the case of PM Nawaz Sharif, the apex court had to consider it under Article 62 and 63 of the constitution.

On the composition of the bench, most jurists opined that as the two members of the bench had already given their decision, the rest of the three judges would hear and decide the case.

On 10th July 2017; the three-judge bench of the SC received a report submitted by the JIT and ordered for registration of a criminal case against SECP's Chairman Zafar Hijazi who was earlier suspected of record tampering by the FIA team specially deputed by the SC.

The bench, comprising Justice Ejaz Afzal, Justice Sh Azmat Saeed and Justice Ijazul Ahsan, after examination of the report, ordered so to find out who was behind the tampering of Sharif family business records – the natural beneficiaries were the Sharif family.

The apex court also asked for the transcripts of all speeches made during the last 60 days by PML[N]'s Talal Chaudhry, Railways Minister Saad Rafique, and the PM's Special Assistant on Political Affairs Asif Kirmani, presumably to examine them for contemptuous content.

The bench further ordered that the name and institution of the individual responsible for leaking a photo of Hussain Nawaz sitting before the JIT should be made public saying that ***'the matter does not fall within the SC's jurisdiction, so the government may form a commission to probe the matter'***.

The bench also took a strict stand against a local newspaper for publishing a story it said contradicted actual JIT proceedings over the past 60 days. It

was **'the News'** dated **10th July 2017** in which the reporter named **Ahmad Noorani** had published a hear-say and concocted story.

The SC ordered the filing of a contempt of court notice against the printer, publisher and reporter of *The News* for that fabricated story titled as **"Panama JIT 'doesn't find PM guilty,' but his sons"**.

After receiving two large cardboard boxes labelled 'Evidence', carted into the SC as the JIT made their way into court, the Panama Leaks Case was adjourned for a week, with the next hearing scheduled for 17th July 2017. PML[N] spokesperson Daniyal Aziz, while commenting on the JIT report though was still in boxes, said:

*"...although the party would read the report, it believed it was **dead on arrival; it is still-born**. The PTI should have taken a look at the actual documents before commenting on it.*

Wajid Zia said that the 10th volume of the report should be kept secret because it contains the legal section. Why are they afraid to share this section with the country?

We demand that Volume 10 should be released publicly, and video recordings are shared so that 10 years down the road, there is not another Raymond Davis who writes a book and tells us what Volume 10 contains."

The JIT report was spread over 10 volumes, the last of which was concerned with matters of international jurisdiction. PML[N] believed that the statement of Sheikh Hamad bin Jassim bin Jaber Al-Thani, the former Qatari premier, could better be a part of the evidence.

The intelligentsia, while reacting to the news, claimed that it had been **"proved again"** that the government was pressuring the JIT and courts. Some said that the whole system was being tampered with; most institutions feeling crippled. For the oppressed and helpless people, a powerful judicial system was the need of the day. People wanted to see an independent judiciary and institutions. Democracy would not weaken, but become stronger due to accountability.

PTI leader Fawad Chaudhry expressed hope and trust in the SC and urged:

"It is better that Hijazi names the people who told him to submit false records. And we are sure none other than

Ishaq Dar is behind it. I believe that Abid Sher Ali and Daniyal's transcripts should also be examined by the SC."

The JIT Report consisted of statements recorded by PM Nawaz; Punjab Chief Minister Shahbaz Sharif; the PM's children Hussain, Hassan and Maryam Nawaz Sharif; son-in-law Captain Safdar; PM's cousin Tariq Shafi; friend Javed Kayani and Finance Minister Ishaq Dar, who was also father-in-law of the PM's younger daughter, among other documents.

The case had taken start with two parallel money trails for the Sharif family's apartments in London's Park Lane neighbourhood: one based on the FIA & NAB investigations, and the other provided by Sharif family themselves to the apex court.

The second money trail — '***allegedly a forced confession***' of Finance Minister Ishaq Dar in the Hudaibiya Paper Mills case — was also used to establish a case against the Sharif family. Dar had claimed after his appearance before the JIT that the statement submitted before a magistrate on 25th April 2000 was not 'written by his hand'; Kh Asif had, in a media statement in February 2017, declared it 'under duress'.

Dar's confessional statement under section 164 CrPC contained that Sharif brothers used the Hudaibiya Paper Mills as a cover for money laundering during the late 1990s. This was why the JIT summoned almost all important characters involved.

The JIT did not record the statement of former Qatari premier Sheikh Hamad bin Jassim bin Jaber Al-Thani, because the whole bench of five judges had declared it bogus in the judgment dated 20th April 2017. Therefore, the public perception was that the JIT would not consider the money trail provided by Hussain Nawaz and others.

The leadership of the ruling PML[N] was seen unhappy over the JIT report and made no secret of its disdain for it. They had made it clear during a press conference of 8th July 2017 that the ruling party would not accept the findings of the JIT if the statements of the former Qatari prime minister were not made part of the report.

When the Panama Papers Leaks came to light on 3rd April 2016 after the International Consortium of Investigative Journalists [ICIJ] made documents from **Mossack Fonseca** available to the public, wherein the documents contained confidential attorney - client information for more than 214,488 offshore entities, eight offshore companies were reported to have links with the family of Prime Minister Nawaz Sharif.

In October 2016, PTI's Imran Khan announced his plans to 'lock-down' Islamabad, calling on agitators to paralyse the capital until the PM Sharif gave into his demands for resignation or accountability. As tensions in the capital came to a head on 2nd November 2016 – the proposed date of the lock-down – the Supreme Court announced that it would start hearing the Panama Leaks case.

A five judges bench of the SC, headed by Justice Asif Saeed Khosa, heard the said claim and announced a split decision on 20th April 2017 in which it was proposed to form a JIT for further probe; thus the whole above narrated show.

Referring to Nasir Iqbal's reporting appeared in the daily '**Dawn**' dated **11th July 2017**; the fact remains that the JIT had stirred a political turmoil by reporting that PM Nawaz Sharif and his children had accumulated wealth beyond their known sources of income. The JIT's report declared that both Hussain Nawaz and Hassan Nawaz were used as proxies to build Sharifs' family assets. The report:

- ***Maintained that PM's family had assets beyond known sources of income***
-
- ***Recommended NAB references against PM & his children***
-
- ***Found Sharifs - owned enterprises mostly 'loss-making', didn't justify family's wealth***
-
- ***Qatari letters declared an after-thought & 'myth'***
-
- ***Unearthed new offshore company chaired by PM Nawaz Sharif himself***

The six-man JIT concluded that it was compelled to refer to sections 9(a)(v) and 14(c) of the NAB Ordinance 1999, which deal with corruption and corrupt practices. An editorial note of the same dated daily held:

*"... from snippets of the JIT report that have been shared with the media, it does appear that **the JIT has made a number of damaging observations about the legitimacy of the wealth of Prime Minister Nawaz Sharif and his children.***

Furthermore, the JIT appears to have recommended that the matter be turned over to the National Accountability Bureau for further proceedings.....The [SC's] goal must surely be to deliver a

verdict that can stand the test of time, further the cause of accountability and act as a judicial precedent.

*Finally, the PML[N] must be prepared to do the right thing for the sake of democracy.... **the constitutional position is clear: the PML[N] government can exist without Mr Sharif.***

SHARIFs HAD NO ANSWER - JIT:

In a 28-page section titled '**Assets beyond means - [Nawaz Sharif]**' the JIT looking into the Panama Leaks probe, questioned veracity of the documentation submitted by the Respondents Nawaz Sharif & his family to the Supreme Court [SC].

PM Nawaz Sharif maintained that he had been actively involved in politics since 1981 and **"has devoted his entire life to his occupation as a politician."** The same position has been taken by him in various public speeches. His stance had also been reinforced by Respondents 6-8 [*Maryam Nawaz, Hussain Nawaz and Hassan Nawaz*] in their concise statements filed before the SC bench, that their father [the PM]] had no role in their business and properties.

However, the JIT observed otherwise; see the excerpts from the JIT Report:

1. Nawaz Sharif opened accounts as CEO of Chaudhry Sugar Mills Limited:

Mr Sharif **"opened five PKR bank accounts and three Foreign Currency accounts in four different banks during the period from 1-7-2009 till date."** In the bank account opening forms submitted to the bank, he mentioned his occupation as '*self-employed*' and name of the employer / business as '**Chaudhry Sugar Mills Limited**'.

However, as per the JIT's findings, in two accounts opened at Standard Chartered Bank (Pakistan) Limited, he showed himself as CEO of the Chaudhry Sugar Mills Limited, while in an account opened at ABL, he had shown him as shareholder.

2. PM concealed Rs:45 million:

As per the Wealth Statement submitted by Mr Sharif for the tax year 2013, he donated Rs:100 million to his party, the PML[N]. However, during analysis of the account statement:

"It was also observed that an amount of Rs:45 million was transferred back by the PML[N] on 10th June 2013 to Respondent No.1. This inflow of Rs:45 million, although reflected in the account statement, was not disclosed in the Wealth Statement."

The report also said: *"it appears that the Respondent No.1 not only concealed his assets to the tune of Rs:45 million but also misreported in the Wealth Statement for the tax year 2013 submitted under Section 116 of the Income Tax Ordinance, 2001."*

3. Claims of the PM's father owning assets worth millions may be overstated:

"Respondent No.1 in his address to the nation and speech on the floor of the National Assembly claimed that his father owned multimillion rupees assets in the 1970's before the industry was nationalized; a claim that cannot be ascertained through his personal Tax returns as well as of his parents."

4. An 'exorbitant hike in build-up' of assets became apparent:

"An exorbitant hike in build-up of his [PM's] assets is observed during his first tenure of premiership [1990-93], however, inflows mentioned in his tax returns are not commensurate with his growth which leads to the presumption that this empire was not based on legal monetary sources."

5. PM enjoying 'pecuniary benefits' from family businesses:

As per the facts provided by the Sharif family, Mr Sharif ***"ostensibly has confined his role to that of an equity holder only in the family owned businesses, who does not hold any formal position or role in running the businesses and is not a Director on any Board."*** The report noted that the objective of such a stance was to distance himself from a formal role in running of the businesses in ***"strictest regulatory and legal sense"***.

This part of the JIT report concluded that:

"...it is evident that he [the PM] is enjoying pecuniary benefits, other than dividends from these businesses in the shape of unexplained inflows in his personal bank accounts, on a fairly regular basis, from the business profits of his sons and businesses run by them purportedly as gifts."

At other places, the JIT report also highlighted Articles 122, 117, 129 and other sections of the Qanoon-i-Shahadat Order 1984 [Law of Evidence], which places the burden of disproving the allegations on the person facing accusations – in the said case on Sharifs.

The JIT pointed out failure on part of the Sharifs to produce the required information that could confirm their **"known sources of income"**, saying that prima facie, it amounted to saying that they were not able to reconcile their assets with their means of income.

*[JIT Report revealed that the state's tax machinery had a **very limited tax record** of the Sharif family. The available income tax returns and wealth statements, however, emerged as a leading source of evidence in probing the assets of PM Nawaz Sharif and other members of his family.*

*As per report, **PM Nawaz Sharif** had started filing income tax returns in 1983-84. However, the Federal Board of Revenue [FBR] did not provide the record of his tax returns / wealth statements to JIT for the assessment years 1997-98, 2001-02, and from assessment years 2004-05 to 2007-08; it was so because the family was not in Pakistan.*

Federal Finance Minister Ishaq Dar did not file income tax returns for almost 10 years — from 1981-82 to 2001-02; limited tax record of Mr Dar was available with the FBR. His income tax returns were missing from 1981-82 till 1985-86. Wealth statements were not provided by FBR for assessment years 1994-95 till 2001-02 and tax year 2002-03 till 2007-08 despite repeated requests.

Hussain Nawaz started filing tax returns in 1991-92. He was a student at that time and owned assets in the form of shares of companies; he filed tax returns till 2003.

Hassan Nawaz started filing income tax returns in 1995-96. Nawaz Sharif was managing the assets owned by Hassan Nawaz till 1995-96 as he was a minor. Mr Sharif had been filing Hassan's income tax returns since 1989-90 till 1995-96. Hassan Nawaz moved to the United Kingdom in 1994. After studies he started his business there and had set up 10 companies.

Maryam Safdar started filing returns in 1991-92. The FBR did not provide a complete tax record—income tax return / wealth statement of Maryam Nawaz were not provided for assessment years 1991-92, 1992-93, 1995-96, 1998-99, 1999-2000, 2004-05 and 2008-09. Wealth statements were not available for most of these assessment years. The income tax returns for year 1991-92, 2004-05 and 2008-09 were not filed by Maryam.

Captain [Rtd] Muhammad Safdar, Maryam's husband, had filed his income tax returns only for 2013-14 and 2014-15. The wealth statement was filed during tax year 2014-15 only. Mr Safdar had not filed income tax returns / return of wealth tax and wealth statement since 1990.

Asma Nawaz: The tax returns of Nawaz Sharif's younger daughter, were filed by her father from 1995-96. However, she started filing her returns in 2001-02, but never filed a wealth statement. **Mrs. Kulsoom Nawaz** had been filing returns since 1984-85. The **late Mian Muhammad Sharif** had been filing tax returns / wealth statements since 1969-70.]

The report also said the financial structure and health of companies in Pakistan that are linked to the Sharifs did not substantiate the family's wealth and a significant disparity was seen between the wealth declared by the Sharifs and the means through which they generated income.

'Irregular' movement of money: The report highlighted the "irregular movement of huge amounts in shape of loans and gifts" from the Saudi-based company **Hill Metals Establishment**, the UK-based **Flagship Investments Limited** and the UAE-based **Capital FZE**, to Nawaz Sharif, Hussain Nawaz and the Pakistan-based companies of the prime minister and his family. The report said:

"The role of offshore companies is critically important as several offshore companies [Nescoll Limited, Nielson Enterprises Limited, Alanna Services Ltd, Lamkin S.A. Coomber Group

Inc and Hiltern International Ltd] have been identified to be linked with their businesses in UK.

These companies were mainly used for inflow of funds into UK-based companies, which not only acquired expensive properties in UK from such funds but also revolve these funds amongst their companies of UK, KSA, UAE and Pakistan”.

The JIT also highlighted that the companies where the Sharifs were acting as shareholders, directors or beneficial owners were primarily family-owned businesses. These companies were incorporated in the 1980s and 1990s, when Nawaz Sharif was holding public office in Pakistan.

Being shareholders, the Sharifs injected nominal capital as seed money and these companies were mainly entrusted with borrowed funds from banks, financial institutions or foreign - incorporated '**special purpose vehicles**'.

The companies also borrowed funds, at their inception, and rolled over funds with other facilities; foreign currency funds were generated to install plants and machinery. The report further explained that:

*"...but going forward, **majority of the companies were either non-operational or were not functioning at maximum capacity and were in loss**, having negative equity, such as Mohammad Buksh Textile Mills Limited, Hudaibiya Paper Mills Limited, Hudaibiya Engineering Company Private Limited, Hamza Board Mills Limited, and Mehran Ramzan Textile Mills Ltd.*

Due to weak performance and in absence of accumulated or operational profits, dividends were not declared, except for a few years. **These companies were mainly loss-making units** and no significant turnaround was observed over the past 20 years."

Accumulating assets by proxy: About Ms Kulsoom Nawaz, wife of Nawaz Sharif, the JIT stated she had been part of the family business and filing tax returns since 1984-85. Her total assets increased 17.5 times during the course of one year; from Rs:1.64 million in 1991-92 to Rs:28.62 million in 1992-93, against a reported income of only Rs:279,400.

The JIT found that the accumulation of **Hussain Nawaz' assets showed a sharp spike in the early 1990s, and then again in 1997-98, with no declared source of income.** The JIT believed that this build-up of assets was through "**irregular means**" and that Hussain was used as a 'proxy' to build the family's assets.

Hassan Nawaz' assets also showed a similar spike in the early 1990s with no declared source of income. This was a period when the Sharif family was in power.

The report pointed out that Ishaq Dar did not file income tax returns between 1981-82 and 2001-02, which amounted to tax evasion. An exorbitant increase was also observed in his assets since 2008-09, for which source of funds and income details were not furnished, despite repeated requests.

The JIT clearly stated that prima facie, Mr Dar possessed assets disproportionate and beyond his known means, adding that he **invested £5.5 million in Baraq Holdings in the UAE**, but the source of these funds was not disclosed, only that around £4.97 million were given to him by his son. **Mr Dar also gave Rs:169.27 million to charity**, but a major chunk of that was given to his own organisation, keeping the funds within his own access.

Similarly, National Bank of Pakistan [NBP] President **Saeed Ahmed registered as a tax-payer in 2015**, but no record of his returns was available prior to 2015. In his income tax returns for 2014-15, Saeed Ahmed declared foreign income amounting to Rs:20 million, but no evidence was available regarding the source of that income. In his wealth statement for the same year, Mr Ahmed declared foreign remittances worth Rs:17.13 million, the source of which could not be ascertained.

The JIT also recommended re-opening the cases of Hudaibiya Paper Mills Ltd and Hudaibiya Engineering Ltd for further investigation and re-trial on the basis of new evidence. **The Hudaibiya Mills reference remained in the cold storage for 12 years after it was adjourned in 2007 because the Sharifs were in exile. It was later quashed by the Lahore High Court in 2014, after the incumbent Qamar Zaman Chaudhry was appointed NAB chief.**

Suspicious transactions: Investigations also revealed that the process of money laundering actually started in September 1991, as opposed to the first transaction in August 1992 identified by FIA and NAB investigations. These transactions showed that funds of \$2.23 million were deposited in the first two accounts, opened in the name of incumbent NBP president Saeed Ahmad and Ch Mukhtar Hussain, the then Manager of Ittefaq Foundries Lahore.

Subsequently, all the money from these accounts was transferred to the accounts of Musa Ghani and Talat Masud Qazi through dollar bearer certificates [FEBECs] to hide the source of the funds.

Referring to Mutual Legal Assistance [MLA] provided by the UAE Ministry of Justice, the JIT held that:

'No transaction worth 12 million UAE Dirhams, claimed by Sharifs to be the sale proceeds of 25pc shares of Ahli Steel Mills [previously known as Gulf Steel Mills] ever took place in the name of Tariq Shafi — the prime minister's cousin.'

The JIT observed that there was not a single document that could provide the basis for any money trail for the purchase of the Avenfield [Park Lane] London properties and the businesses of the sons of PM Nawaz Sharif declaring the documents produced as fabricated and fake.

After checking with Dubai Customs, the JIT concluded that **no scrap machinery was transported from Dubai to Jeddah in 2001-02**. Thus the JIT concluded: it was proven that the documents or record produced by the Sharifs regarding the sale of 25pc of the mill's shares were **"unauthentic, unverified, fake and fabricated"**.

Besides, the [attached] share sale agreement of 1980 and the letter of credit for the transportation of scrap machinery from Dubai to Jeddah were also declared fictitious.

Similarly, **Tariq Shafi never handed over 12 million dirhams** to former Qatari prime minister Shiekh Hamad bin Jassim bin Jaber Al Thani in 1980, as claimed by Sharifs before the apex court. **Tariq Shafi, in fact, tried to mislead the Supreme Court, the JIT deplored.**

'Evasive' Prime Minister: *The JIT held that during his interrogation PM Nawaz Sharif was visibly evasive on most of the questions related to Gulf Steel Mills and, after two and half hours of questioning, the prime minister only admitted to knowing Mohammad Hussain as his maternal uncle.*

The JIT also dubbed the two letters from Sheikh Al Thani **"a myth and not a reality"**.

The JIT highlighted how the prime minister not only concealed assets to the tune of Rs:45 million, but also misreported in his wealth statement for

the year 2013. PM Nawaz Sharif enjoyed pecuniary benefits other than dividends from his businesses in the shape of unexplained inflows to his personal bank accounts on a regular basis from the business profits of his son and businesses run by him, purportedly in the form of gifts.

JIT Report held that PM Nawaz Sharif was a minor direct shareholder in the closely-held family companies when they were not profit-bearing, but these companies were continuously revolving funds in millions amongst themselves and their shareholders / directors and offshore companies.

The JIT also unearthed a new offshore company, FZE Capital in the UAE, which had PM Nawaz Sharif as its Chairman having a salary structure and IQAMA through it.

The JIT report said the prime minister kept shares in the name of his wife, sons and daughters, who were not financially independent at the time; thereby retaining control over the business due to his strong political and family influence.

The five-judge larger bench of the apex court had observed in its 20th April 2017 verdict that:

*"...after the receipt of the final report from the inquiry panel, the matter of the **premier's disqualification shall be considered**. If found necessary for passing an appropriate order in this behalf, respondent No.1 [PM Nawaz] or any other person may be summoned and examined."*

Most importantly; in court orders language, **the word 'SHALL' becomes binding and carry the meanings of 'MUST'**.

Ch Faisal Hussain, counsel for the PTI [the petitioner in the case] believed that the SC's 20th April 2017 verdict had reflected that:

'The case is not being disposed of but being treated as part of the heard case, pending adjudication before the larger bench, headed by Justice Asif Saeed Khosa.

The implementation bench was legally constituted to implement the court's that judgment and will be absolved and the matter be referred to same five-judge larger bench, which was headed by Justice Khosa."

DAILY 'the NEWS' MISLEAD; WHY:

In climax of the social media age, one top media group of Pakistan's organs twisted the facts about JIT report and launched filthy propaganda against the JIT members and senior judges of the Supreme Court [SC].

The general populace felt disturbance for a while but when the JIT report was made public on the same day [10th July 2017] by the SC, a floodgate was seen open on all other media channels against that [GEO] group and the PML[N]'s stalwart politicians who had been continuously orchestrating their leadership's rotten and stinking past.

In 'the News' dated **10th July 2017**; reporter Ahmed Noorani got published another misleading report in the Panama & JIT context with a totally an ambiguous and deceptive caption titled **Panama JIT 'doesn't find PM guilty,' but his sons**; some scripts of it are placed below:

"While answering 13 questions raised by the Panama Bench of the Supreme Court, the Panama Joint Investigation Team [JIT] has not held PM Nawaz Sharif responsible of any wrongdoing.

..... that the JIT failed to find out answers to four questions; question 5, 7, 8 and 9. Sharif family has given detailed answers to these questions. The JIT is not satisfied from answers but at the same time could not obtain any evidence to prove the answers given by the Sharif family as wrong. Regarding last four questions; question 10, 11, 12 and 13, the JIT has mostly relied on the answers and evidences given by Sharifs.

..... that regarding first four and sixth question, JIT has relied on the documentary evidences provided by the Sharif family and couldn't get anything substantial against the submissions made before the apex court and statements made by the Sharfis before the JIT whatsoever.

..... that the JIT has gone beyond the mandate given to it in the 13 questions by the apex court."

Here are those 13 question raised by the Panama Bench of the apex court along with the replies submitted by the respondents, the members of the

Sharif family, to each question as placed by them before the apex court and the JIT:

1- How did Gulf Steel Mill come into being?

Sharif family stance: After Nationalization in Pakistan in January 1972, the business was set up by arranging money from UAE mostly from banks in 1974. Gulf Steel was made with no or very little equity but by and large financing by the UAE banks.

2- What led to its sale?

Sharif family stance: The factory was developed and made operational but as the Interest rates at that time were very high, hence there were financial problems and it was decided to sell a part of the company and pay off the loans. The mill was held in the name of Tariq Shafi the 20 year old nephew of Mian Sharif.

3- What happened to its liabilities?

Sharif family stance: A new company called **Ahli Steel** was created to hold the FIXED assets [factory and plant] of Gulf Steel with 75% belonging to Ahli family and 25% to the Sharif family. As per the first contract of sale, the proceeds of sale amounting to 22m Dirhams went directly to BCCI. The ancillary and additional assets of the plant [*receivables, stock of scrap and manufactured steel etc*] were not sold to Ahli. These were used to pay the remaining bits of the loan.

4- Where did its sale proceeds end up?

Sharif family stance: In 1980, Mian Sharif was no longer interested in continuing with that investment following denationalisation of Ittefaq Foundries Ltd. The final 25% of the shares ended up being sold in 1980 at a higher price of 12 million DHS for 25% stake as compared to 22 million for the initial 75%. This money was received in cash two million DHS every month over 6 months. The sale proceeds were entrusted to a friend of Mian Sharif called Jassim bin Jaber Al Thani for safekeeping / investment. The money was received in cash by Fahad bin Jassim Al Thani, the son of Jassim bin Jabr Al Thani, and the brother of His Highness Hamad bin Jassim the current Qatari Prince.

5- How did they reach Jeddah, Qatar and the UK?

Sharif family stance: By the time the disbursements were made Sheikh Jassim bin Jabr Al Thani had died. The money was sent in 2001 to London and Jeddah through bank transfers. However banks do not keep such records for more than 5/6 years and after a passage of 17 years all such records are not available.

Even if all evidence provided by the Sharifs is rejected, the fact remains that no evidence of corruption, misuse of office, money laundering or misconduct is available.

6- Whether respondents No: 7 & 8 [Hussain & Hassan Nawaz respectively] in view of their tender ages had the means in the early nineties to possess and purchase the flats?

Sharif family stance: There is no record to suggest that the said flats were owned by Hassan or Hussain from the 1990s. However, even if presumed that the Sharif family owned these flats, the price paid in 1993-96 was £1.9 million [Pak Rs:7.5 crore] which was not at all a big deal for someone like Mian Sharif. There is no evidence to link Mian Sharif to any of these transactions.

7- Whether sudden appearance of the letters of Hamad Bin Jassim Bin Jaber Al-Thani is a myth or a reality?

Sharif family stance: Mian Sharif invested with the father of Hamad Bin Jassim. Both families always enjoyed close relations during all this time. Hamad Bin Jassim has provided all details in its communications with the apex court and the JIT.

8- How bearer shares crystallized into the flats?

Sharif family stance: Jurisdictions like the BVI and others of its like thrive on providing laws and procedures whereby the names of the investors can be kept secret. According to the statement of Hamad bin Jassim Al Thani, these companies owned the flats from the outset and were held by the Al Thani family through bearer shares which were kept in their custody in Doha, Qatar until delivered to Hussain Sharif in 2006.

9- Who, in fact, is the real and beneficial owner of Nielsen Enterprises & Nescoll Ltd?

Sharif family stance: There is no evidence to disprove the testimony of the Sharif family. There are conspiracies to link the Prime Minister to these

investments by rejecting Sharif family version based on fact and assuming him to be the owner.

10- How did Hill Metal Establishment come into existence?

Sharif family Response: Hill Metals [HME] was formed after 2005 when Al Azizia Steel was sold. The proceeds of Al Azizia Steel were Saudi Riyal 63 million while SR 40million became 25% equity for Hill Metals. Two Saudi banks and the state owned Saudi Industrial Development Fund financed the remaining 75%. Evidence is provided to the JIT.

11- Where did the money for Flagship Investment Limited and other companies set up / taken over by respondent No. 8 [Hassan Nawaz Sharif] come from?

Sharif family response: As opposed to the petitioner's claims, Flagship was started with modest capital. The business model of Flagship is that they buy a rundown property, develop it to a very high standard [takes average 2.5 years per property sometimes even more] and then sell. It's easy to find buyers in London given the high demand. Hence they get paid for 1) value addition 2) appreciation in the price of the property in the time the work goes on.

Normally if the estimated cost of the project including its redevelopment is say £2 million, £0.5 million is paid as equity whereas £1.5million is bank loan. It is very easy to sell such property for £2.5 million, even more, after 2.5 years. Since one's equity was £0.5 million, one can easily double it. Flagship has done dozens of projects like this and sold them. The money that was used in flagship came from the following sources:-

- a) From MMS through the Qatari prince, a small amount of money came in.
- b) From the sale proceeds of Al Azizia Steel money was given to Hassan Sharif by his elder brother Hussain Sharif.
- c) In 2007 after the park lane apartments were transferred to Hussain Sharif, he let his brother Hassan mortgage those properties and borrow against them from Deutsche Bank. That money was used in the business and gave it a real boost. The loan was paid off in instalments and completed in 2015.

12- Where did the Working Capital for such companies come from?

Sharif family stance: The working capital facility for Hill Metals was and is financed by two Saudi Banks. Details are with the JIT.

13- Where do the huge sums running into millions gifted by respondent No.7 [Hussain Nawaz] to respondent No.1 [PM Nawaz Sharif] drop in from?

Sharif family stance: The money that was received by the PM from Hussain Sharif was from Hill Metals. As mentioned before, Hill Metals was set up with equity of SR 40m which represents only 25% of its initial value. 75% was loans from commercial banks and the Industrial development fund of Saudi government; also cash generated from the operations has been ploughed back into equity additionally working capital lines are [still] available for business development.

Zahid Hussain, while referring to the above concocted stance in daily '**the News**', wrote in daily '**Dawn**' dated **12th July 2017**:

"A story published in a national daily on July 10, hours before the submission of the JIT report to the Supreme Court, and headlined to the effect that the investigation didn't find the prime minister guilty, in fact reflected the government's miscalculation.

The government had certainly not expected such a sweeping indictment that has left the country's most powerful political leader politically and morally damaged."

See how some Pakistani journalists behaved on NATIONAL CAUSE:

The same reporter Ahmad Noorani had asked similar 13 questions to Sharif family and had declared in his article published in '**the News**' dated **11th November 2016** that the Sharif family could not answer the questions in a convincing way.

"Panama Leaks: Waste opportunity to clear doubts; explain position about foreign assets....."

See what the same Reporter wrote in 2016: "Though replied comprehensively to some questions, Sharif family members could not respond to at least thirteen basic questions in their responses"

submitted in the apex court regarding their offshore wealth and foreign money transaction.

Apparently, Sharifs lost a golden chance to clarify their position on the questions being raised and doubts being created about them. The unanswered questions include:

But when the reporter was allegedly '**properly greased**' from the PM's Media Cell, he changed his stance and wrote [text in above paragraphs] **on 10th July 2017** in the same newspaper describing that JIT could not find anything objectionable in questions against Sharifs – '**thus declaring JIT's report as flimsy and without substance**'.

One could see the **CHANGED / TWISTED STANCE** of daily **the News's** reporter as appeared in the paper on **11th November 2016** and compare it with that of **10th July 2017**; the earlier version is still on media pages for academic comparisons.

MARYAM IN CALIBRI FONT SCAM:

The JIT report, placed before the SC's apex bench on 10th July 2017, disclosed that Maryam Safdar was guilty of submitting "**fake / falsified documents to the JIT**"; a criminal offence under Pakistan Penal Code. Not only she, her brothers Hussain and Hassan Nawaz, as well as her spouse Captain Safdar, had also signed falsified documents to mislead the Supreme Court.

Maryam Nawaz / Maryam Safdar was also accused of accumulating "**Assets disproportionate and beyond means of known sources of income**".

Since about four years, speculation had been rife that Maryam would actively participate in the upcoming 2018 general elections but in April 2016, when her name surfaced in the Panama Leaks, it seemed as if her path to politics had been blocked. The JIT's report made things difficult for her, while saying that:

"She had been receiving heavy gifts from Rs:73.5 million to Rs:830.73 million within period of 2009-2016.....that the accumulation of Maryam's assets shows a drastic hike in the early 1990s with no declared source of income".

However, still Maryam could contest the elections until the charges against her were proven and convicted by the court as around 70pc of Pakistani politicians faced NAB inquiries and references. Regarding the submission of '**falsified documents**', since she was not a member of parliament, she was not subject to Articles 62 and 63 of the Constitution.

The fact remained that in its order of 20th April 2017, the apex court had virtually cleared Maryam from the controversy, though she appeared before the JIT on 5th July 2017 regarding charges against her.

The JIT, during investigations, found many '**anomalies**' in respondents' statements; but none captured the public imagination like the fact that key documents submitted by Maryam Safdar were found to be '**fake**' — given away by their use of the Calibri font. The JIT report raised doubts about use of '**Calibri font**' in papers submitted by Maryam.

The otherwise harmless Calibri font became a trending topic among Pakistan's Twitterati after suspicions about its use were raised in the JIT report submitted to the Supreme Court. "**Oh. My God.**" journalist and **Zara Hut Kay** co-host Zarrar Khuhro tweeted with a screen grab of a portion of the JIT report. When Khuhro's image appeared on twitter saying that the said Calibri Font was not commercially available till 31st January 2007; **WITHIN ONE HOUR there were 191 Replies, 880 Retweets and 1,286 likes.**

*"I have identified the type font used to produce both certified Declarations as 'Calibri'. However, **Calibri was not commercially available before 31st January 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."*

The screen grab was of point 15. b. (2) (b) in Section II of the report, which comes under the "**expert opinion**" of Robert W. Radley of the London-based **The Radley Forensic Document Laboratory**.

The opinion was sought regarding the **Trust declarations of Nescoll and Nielson Limited, and Coomber Incorporation** provided to the JIT by Maryam Nawaz, claimed to have been signed in 2006. See Maryam Safdar's one earlier tweet:

"2nd trust deed: I am a trustee & NOT the owner. Proof attached. #TheTruth

10:33 AM - 15 Nov 2016"

The first public **beta version of Calibri Font**, according to a Wikipedia entry, was released on 6th June 2006 — close to four months after the papers were said to have been signed by Maryam Nawaz.

LucasFont, the Dutch company who designed **Calibri Font for Microsoft**, held in their e-mail reply to daily '**DAWN**' that:

"...beta versions of software are unfinished and in testing phase. Only people with an extra-ordinary interest in computer software usually subscribe to their use, as they potentially hold numerous undiscovered glitches that may interrupt their usage at any given time [- for research and improvements]."

*Office 2007 was the first product officially using Calibri on a large scale. It was made available to **volume license customers** (resellers) on November 30, 2006, and later to retail on January 30, 2007, [at] the same [time as the] respective release dates of Windows Vista.*

Why would anyone use a completely unknown font for an official document in 2006? If the person using Calibri was such a font lover that he or she had to use the new Calibri, then he or she should be able to prove that other documents were printed with Calibri in 2006, and these prints should be with other people as well."

De Groot, the Calibri Font founder, further said:

"...in his opinion the document signed by Maryam Nawaz was produced much later, when Calibri was the default font in MS Word".

The forensic expert engaged by the JIT had made basically the same argument — that the font was not available publicly before 31st January 2007 and therefore unlikely to have been used in an official document dated in February 2006. However, the PML[N] hawks, including Barrister Zafarullah Khan, ridiculed the forensic expert's opinion on 11th July 2017's evening during a press conference.

On 13th July 2017; UK's daily '**the guardian**' wrote that:

*"The daughter of Pakistan's prime minister has become **subject of ridicule** in her home country after forensic experts cast doubts on documents central to her defence against corruption allegations.*

Mariam Nawaz Sharif is under Supreme Court investigation after the 2016 Panama Papers leak.... The unlikely source of this latest controversy is a font designed by Microsoft.

Documents claiming that Mariam Nawaz Sharif was only a trustee of the companies that bought the London flats, are dated February 2006, and appear to be typed in Microsoft Calibri.

*But the font was only made commercially available in [January] 2007, leading to suspicions that the documents are forged. Social media users have derided Sharif for this apparent misstep, coining the hashtag **#fontgate**."*

According to Wikipedia, the online encyclopaedia, the Calibri font was developed in 2004 but only reached the general public on 30th January 2007 with the launch of Microsoft Vista and Microsoft Office 2007.

The Wikipedia Calibri page usually receives about 500 visits per day. On 11th & 12th July combined, it received about 150,000. After users seemingly tried to change the article's content to say the font was available from 2004, Wikipedia suspended editing on its Calibri page **"until July 18 2017, or until editing disputes have been resolved"**.

The common perception prevailed that people seeking to edit the page were trying to save a corrupt political party PML[N] on corruption charges; many praised Wikipedia for its quick response and said it was proof of the company's integrity.

Referring to daily '**The Express Tribune**' dated **15th July 2017**:

"Calibri was never really designed for printed paper; it was introduced as a font for screens: a font without serifs.

Headlines proclaim — in fonts with Serifs — that 'Calibri-gate' may be the last nail in the coffin for the House of Sharifs. The font fiasco occupies a mere five lines on one page [page 54] of the 250 pages JIT report, in which Robert W Radley tells us that the font was not commercially available before January of 2007; Lucas de Groot, the font's creator, echoed the same.

The submission of false documents before any court carries a criminal charge – and this was the Supreme Court; the criminal charges was that they tend not to leave much to the realm of

possibility - 'beyond reasonable doubt'. Calibri single handedly was there to bring down the Sharifs dynasty and make the first daughter to wind up in prison."

In Panama Leaks hearing, the question was of flats, not fonts; of ownership, not forgery – questions that were finally to be answered. The Trust Deed itself required Maryam Safdar to 'hold bearer shares' for her brother; both siblings categorically stated that they had never seen any such shares. If one assumes that the PM was not in the game, the JIT's report offered much more.

The 'NY Times' dated 15th July 2017 opined 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 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."

HILL METALS [SAUDIA] ACCOUNTS:

JIT Report contained that PM Nawaz Sharif was the recipient of 88 percent of the net profit earned by Saudi Arab-based Hill Metals Establishment [HME] through gifts and remittances for the six years (2010-15), leaving behind only 12 percent for the purported sole owner, Hussain Nawaz.

This profit he received as gift not only from his son but also directly from the company which ***'gift was not separately declared before the court'*** and the JIT could only notice this break-up through **acquiring his bank record in Pakistan.**

The company, according to the tax laws, was not able to offer gift to any individual but only pay dividend to his shareholders and paid directors thus raising questions about Nawaz Sharif's beneficial link with this business enterprise that he had not declared in his assets.

The overall amount that Nawaz Sharif directly received from Hussain Nawaz and the HME [2010-17] was Rs:1.166 billion. The JIT established the

beneficial linkage of Nawaz Sharif with the HME on the basis of documents obtained through a law firm, **Guernica International Justice Chamber**, which confirmed to the JIT that documents were true copies of originals and their contents had been properly verified.

The said documents also revealed the company's transaction with HDS [owned by Ishaq Dar's son], Hassan Nawaz and Saeed Sheikh who allegedly deposited millions of dollars in the HME account in nine tran.

*A couple of documents obtained through the above law firm, unsigned though, showed that **Nawaz Sharif transferred a sum of [Saudi Riyals] SAR:750,000 from his account No: 462 60801 3344552 at a bank in Jeddah to the account of Hussain Nawaz maintained at the same bank branch, who further transferred that to the account of HME maintained with the same branch of the same bank.***

The JIT report explained that:

"These documents established a direct nexus and link between HME and the Respondent No:1 [the PM] in which Respondent No:7 [Hussain Nawaz] is being employed as a conduit and give much credence to the view that the Respondent No.1 has significant beneficial interest in HME and that, contrary to the claimed position, Respondent No.7 is not the true and sole owner of HME but a nominee or ostensible owner only with limited, if any, actual beneficial interests in HME."

JIT also obtained a management report of HME for the quarter ended on 31st March 2010 which established that after a long period of stress and strained performance HME finally came out of the red for the first time which indicated that the company started generating profit and started transferring funds to Nawaz Sharif from 2010 onward.

The JIT report noted that:

"Till the year 2012-13, the amount received by Respondent No.1 from Respondent No.7 & MHE was declared as gifts whereas, the same amounts were termed remittances after the year 2013-14 in tax returns of Respondent No.1 after he assumed charge as prime minister of Pakistan."

Although PM Nawaz Sharif showed all remittances as gifts from his son, but the record obtained from his bank accounts in Pakistan revealed that he [Nawaz Sharif] was the key-shareholder of the HME. It then raised many questions which could NOT be answered by Hussain Nawaz with his banking record in Saudia.

Hussain Nawaz told the JIT that *'the said amounts were gifted so as to free his father from any financial constraints, given his full time involvement in politics'*, however the scrutiny of Nawaz Sharif's bank accounts revealed that more than 70 percent of the gifts he received were in turn gifted to Maryam Safdar – money circulation to avoid taxes.

The documents that JIT obtained from the law firm also included one of the HME papers containing a table bearing the headline "**Funds Returned**" and which among others contained entries showing:

- payment of £6000 to Flagship Investments Limited owned by Hassan Nawaz;
- payment of SAR:1,912,500 to Hassan Nawaz,
- payment of SAR:1,875,000 to HDS [owned by Ali Dar, son of Ishaq Dar and son-in-law of Nawaz Sharif],
- payment of SAR:560,000 to HDS and
- payment of SAR:3,752,300 to CFZ, purportedly owned by Hassan Nawaz with Nawaz Sharif its Chairman of the Board of Directors.

Yet another document acquired through the law firm indicated that the HME also received funds amounting to SAR:59,999,860 (\$15,999,963) *in nine separate tranches from Saeed Sheikh* which Hussain Nawaz didn't mention during any of his appearance before the JIT.

Saeed Sheikh was maternal uncle of Javed Kiyani; allegedly involved in sending substantial amounts in the shape of traveller cheques to Javed Kiyani from America **through a personal courier named Phil Berry** which were deposited and converted into dollars bearer certificates and liquidated and handed over to Sharif family at Model Town for onward deposit into Hudaibiya Mills Accounts.

QATARI PRINCE DIDN'T FACE JIT:

On 8th July 2017; the PML[N] government showed its hand vowing not to accept the JIT's investigation report in the absence of the statement of

former Qatari prime minister Sheikh Hamad bin Jassim bin Jaber Al-Thani, a key defence witness.

The media held that the case was basically based on money trails for the Park Lane apartments but travelling through the Steel mills in Dubai and Jeddah. The said trails were to be provided by the PM Nawaz Sharif and his family members.

In addition, the '**confession statement of early 2000s**' of Finance Minister Ishaq Dar was also being used to establish the case against the Sharif family. This was why the JIT summoned almost all important characters named in various files of FIA and Mr Dar's confession.

The JIT also summoned CEO National Bank of Pakistan Saeed Ahmed, and some officials from the State Bank of Pakistan [SBP]. Among others, a British-Pakistani Kashif M Qazi, was also summoned; four bank accounts in Qazi family's name were used to allegedly launder the Sharifs' money.

The leadership of the ruling PML[N] was visibly unhappy with this development, and made no secret of its disdain for the report, which did not include the statement of Sheikh Al-Thani. This message was conveyed by four key cabinet ministers at a press conference held in Islamabad on 8th July 2017, two days before JIT Report's submission.

The JIT in fact had written to Sheikh Al-Thani thrice and the prince responded in writing raising questions over JIT's jurisdiction. The JIT wanted him to testify inside the territorial jurisdiction of Pakistan and offered to host him in Pakistan or record his statement at the Pakistani embassy at Doha but the Prince Hamad bin Jassim wanted to talk them [the JIT members] at his palace.

The Supreme Court, during hearing of the Panama Papers case, had already observed that the Qatari evidence could be discarded if Sheikh Al-Thani did not testify before the JIT in person.

The JIT had also questioned the first NAB Chairman Lt Gen [R] Syed Amjad, under whom the bureau had filed three corruption references against the Sharif family. He was the NAB Chief who had pardoned Ishaq Dar, the then accused in the corruption references against Sharifs, but later turned an approver.

Lt Gen [R] Munir Hafeez, the second NAB Chairman, was also examined by the JIT; the Hudaibiya Paper Mills reference was adjourned sine die while Gen Hafeez was heading the NAB.

Incumbent Chairman Qamar Zaman Chaudhry was the last witness examined by the JIT. Mr Chaudhry was asked why NAB did not appeal the Lahore High Court [LHC]'s order to quash the Hudaibiya reference, and why he did not authorise a re-investigation.

In response, the NAB chief handed over a minute sheet, signed by then Prosecutor General of NAB, K.K. Agha, along with his legal opinion for why the LHC order should not be appealed. Besides the Prosecutor General, an Additional Deputy Prosecutor General who handled the case had also opined against filing an appeal.

Documents, handed over to the JIT by the NAB Chairman, explained that:

"Since the elder Mian Sharif [Nawaz Sharif's father] is now deceased, it would be a waste of NAB's time and resources and may be presumed as 'victimisation'. In the opinion of prosecution this is not a fit case for an appeal."

Separately, an FIA team investigating allegations of record tampering by the SECP found its chairman, Zafarul Hijazi, guilty of altering the records of Chaudhry Sugar Mills Ltd, owned by the Sharif family, and recommended the registration of an FIR against him.

The FIA submitted the 28-page report to the apex court a day before, where it endorsed the JIT's allegation of record-tampering against the SECP. Besides the registration of a criminal case against the chairman under Sections 466, 472 of the Pakistan Penal Code [PPC] and Section 5(2) of the Prevention of Corruption Act 1947, the FIA also recommended disciplinary proceedings against SECP Director Ali Azeem and Maheen Fatima, who headed the Internal Audit and Compliance Department.

What PERSONAL ASSETS Pakistan's PM Nawaz Sharif made during his governance AND who else was involved - JIT's report made surprising revelations in that context.

During his first slot of premiership, PM Nawaz Sharif had sold 98 national assets / organisations to his cronies and friends and had earned billions as commission or kick-back; on papers they all were shown 'running in loss'

thus only Rs:60 billion were put in government treasury valuing them all as peanuts.

Amongst PM Nawaz Sharif's friends, Tariq Saigal, Mian Mansha, Haji Saifullah and Ashraf Baluch [contractor] were more prominent.

Some of the details of national assets / institutions sold were that:

Al-Ghazi Tractors was sold in Rs:106 million; National Motors for Rs:150 million; Millat Tractors for Rs:310 million; Balochistan Wells for Rs: 270 million; Pak Suzuki for Rs:172 million; Nya Daur Motors for Rs:22 million; Bolan Castings for Rs:69 million and Maple Leaf Cement was sold to Mian Mansha for Rs:486 million.

JIT report carried names of all other units which were de-nationalised during the first term of PM Nawaz Sharif. The units were declared redundant first showing nil or negligible income but the units are still running and making fortunes for their later owners. Before PM took over the Government, the Sharif family had assets worth Rs:250 million BUT in 1993 when their Government was dismissed on corruption, Sharif family had assets worth more than Rs:23.50 billion.

JIT revealed in the report that the Sharif family made tremendous increase in their assets in 1992, while their sources of income were the same as of 1980s and were under the administration of PM's father, Mian Sharif.

"There are loads of countries that have nice written constitutions like ours. But there aren't loads of countries where they're followed."

~ **Stephen Breyer**, Supreme Court Justice

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CONSPIRACY AGAINST PM [?]

Going back to the affairs of 3rd July 2017; PML[N] leader Saad Rafiq [referring to daily '**the Express Tribune**' of the next day] also shouted over **Bastian Obermayer**, the German investigative journalist, who was one of the reporters who unearthed the Panama Papers scandal; he termed Kh Saad Rafiq as '**nonsense**'.

As already stated; the German reporter, who had co-authored "**Panama Papers: Breaking the Story of How the Rich and Powerful Hide Their Money**" tweeted on the same day that:

"With all due respect: this is nonsense. PM of Iceland resigned, so did ministers, 100+ Panama Papers investigations worldwide & more to come."

His statement came in response to Saad Rafiq's claim in which he termed the scandal was nothing but a "**conspiracy against Pakistan**".

Then very strong rumours were triggered in the capital city Islamabad that **the members of the JIT were not even given the time to go through the documents [related with Panama enquiry] and they were only asked to sign them at the eleventh hour.**

It was alleged that nobody knew who drafted this for submission before the SC bench. As the investigation into the Panama scandal entered its final round, it ignited another debate among legal experts over the future course of action by the top court after it received the final inquiry report. Main focal questions of the debate were:

i. Whether the special bench will give the final ruling or new judges will also be included in the bench for this purpose.

ii. Whether the top court will allow both parties to file their input on the JIT report.

iii. Whether the bench will itself decide the question of Prime Minister Nawaz Sharif's disqualification under Article 62 (1) (f) of the Constitution in light of JIT's findings.

PAK-ARMY & ISI BLAMED BY SHARIFs:

In '**the News**' dated **6th July 2017**; allegedly a PML[N] sponsored reporter Ahmed Noorani floated a disingenuous report trying to malign the JIT with a confusing caption titled **SC directed ISI to look after Panama JIT affairs**; he wrote:

"The Inter-Services Intelligence [ISI] is in control of secretarial and administrative affairs of the Panama Joint Investigation Team [JIT] as it is not acting on its own but on the direction of the Supreme Court [SC] of Pakistan.

On being approached, the registrar of the Supreme Court didn't respond to written questions from 'the News'.

*When '**the News**' contacted Justice Ejaz Afzal, the head of the Implementation Bench, and asked him about allowing the JIT to take secretarial support mainly from the ISI, **he did not comment over it.**"*

However, Justice Ejaz Afzal told that correspondent that:

"...if anyone was aggrieved, he should approach him in the court. I only speak through my judgments or in the court and never discuss any issue in private."

The media had the inner information that on the first day of the JIT's working, it was decided with consensus among all the JIT members that **'security of information would be the most significant thing to be ensured'** during the working of the team. It was resolved that:

"If each and everything being discussed in JIT, or the questions being asked to the witnesses, are leaked, the whole process will become scandalous. As it will be a huge exercise and if many people from departments of all JIT members will be made part of the JIT Secretariat, no information will remain safe.

*....that the secretarial support should be mainly taken from one department, the ISI, and approval of the SC should be sought for this purpose; also that **majority of administrative affairs** would be dealt with by the ISI including the **security of the premises** of the JIT Secretariat."*

SC's Implementation Bench approved the above proposal of taking help from the ISI, the elite intelligence agency of the country. As media didn't know about the SC's that approval, the JIT working was criticised by the Jang / GEO group mainly.

[Within the JIT; documentation and drafting was the responsibility of Irfan Naeem Mangi of NAB and financial analysis was done by Amir Aziz of State Bank of Pakistan [SBP]; the rest of the work was divided into sections like record keeping, management, human resources, documentations, public relations, technical, IT, etc.

All these wings or sections added up to form a full secretariat which worked day & night whole heartedly and with dedication.]

On 7th July 2017; Former Qatari premier Sheikh Hamad bin Jassim bin Jaber Al-Thani sent a letter to the JIT asking the body to record his statement at his palace before submitting its final report to the SC.

The Qatari prince had previously submitted two letters to the apex court regarding the settlement of London properties with the Sharif family during proceedings in the Panama Leaks case. Ascertaining the authenticity of the Qatari prince's letters was one of the tasks the apex court had directed the JIT to accomplish. He had also asked for the names of the JIT members and due date of their arrival for recording his statement.

The JIT had offered the Qatari prince to either appear in person at its secretariat at the Federal Judicial Academy Islamabad, or testify through video link from Pakistan's embassy in Doha. JIT told him that it would not only verify the letters but would also go beyond. It reminded the Qatari prince that **after submitting the letter to the apex court he had accepted the jurisdiction of the Supreme Court of Pakistan** and could not unilaterally withdraw the jurisdiction.

The JIT had also informed Sheikh Hamad that after recording the statement with the investigation team he might be summoned by a trial court if the Supreme Court sent a reference to the relevant forum which might be an accountability court.

While PML[N]'s Tallal Chaudhry termed it a threat to the Qatari prince that he might be dragged into the matter in case he testified before the JIT, an expert in the field of investigation said the team could convey such consequences to a witness before recording his statement under Section 161 CrPC and it has been a practice.

[A member of the JIT investigating the Benazir Bhutto murder case had recorded the statement of American lobbyist Mark Seigel at his office in the US. However, when an Antiterrorism Court in Rawalpindi summoned him for recording his statement under Section 164 of CrPC, Mr Seigel went to the Pakistani embassy in the US where he testified through a video link.

In Unites States if a police officer does not inform the suspect that he is caught under certain offence which may entail certain punishment, the arrest goes void.]

The JIT and the Qatari prince kept on disagreeing over the jurisdiction. The investigation team insisted that he should record the statement within the territorial jurisdiction of Pakistan, while Sheikh Hamad claimed he was not subject to the jurisdiction, and offered the JIT members to record his statement at his palace.

The PML[N]'s legal team, however, linked the acceptability of the JIT report to the testimony of the Qatari prince and held that the report would be incomplete unless the JIT recorded the statement of key defence witness Sheikh Hamad bin Jassim.

Most legal experts were of the opinion that the JIT could summon the Qatari prince; and that its members were not bound to go to Qatar; adding that "*When the prime minister of Pakistan could appear before the JIT, why not the former PM of Qatar.*"

However, PML[N] expected that PM Nawaz Sharif would be given an opportunity to defend himself in the Supreme Court. The order the five-member SC bench passed on 20th April 2017 was self-explanatory as an operative paragraph of the 547-page judgement said:

"...upon the receipt of the reports, periodic or final of the JIT, as the case may be, the matter of disqualification of respondent No.1 [Nawaz Sharif] shall be considered. If found necessary for passing an appropriate order in this behalf, respondent No.1 or any other person may be summoned and examined".

On 8th July 2017; at a hurriedly called press conference held after a high-level consultative meeting at PM House, the ruling party PML[N] declared that **'it would not accept the report if investigators do not record the statement of the Qatari former prime minister'**.

The demands were presented by four key members of the federal cabinet at press conference at the Press Information Department, soon after a high-level consultative meeting was held at PM House. Chaired by PM Sharif, the meeting was also attended by the party's legal experts, who reviewed scenarios in anticipation of the JIT's final report.

The news conference was addressed by Defence Minister Kh Asif, Planning and Development Minister Ahsan Iqbal, Petroleum Minister Shahid Khaqan Abbasi and Railways Minister Kh Saad Rafiq. They elaborated:

"If [Qatari prince's] testimony is avoided, we will be right to believe that this [JIT] report is compromised and not based on justice. We will be justified in saying that the dice have been loaded."

Later, the minister made it clear that this did not mean that the PML[N] would boycott Supreme Court proceedings if the JIT submitted its report without the statement of Qatari prince. Kh Asif further said:

"We demand that the proceedings of the JIT be made public; the PML[N] believed that sovereignty belonged to the people and they should know what questions the JIT members put to Sharif family members and what the answers were. These videos and audio tapes should be released without censor or editing and should be broadcast on television channels."

The Railways Minister said the process adopted for the formation of the JIT, its composition and the selection of certain members had been controversial from day one. The general populace was, however, giving a big laugh because PML[N] had **'celebrated with sweets & shouts with signs of victory'** when the JIT was announced and formed.

Kh Saad held that **the PML[N] government had also objected to the inclusion of two members from intelligence agencies in the JIT** in view of the past history of civil-military relations in the country.

{Accusing the agencies and the JIT of tapping the telephones of PM House and PML[N] leaders, Saad Rafique said that the JIT should tell the nation under what laws it had tapped their phones.

It was all the mockery because JIT had neither the mandate nor they had the technical wing with it to do that job.

When asked to identify those who had hatched this conspiracy, and whether the Supreme Court or the army was also involved, the PML[N] leaders blamed PTI Chief Imran Khan, saying he wanted to enter power corridors via backdoor, through blackmail and pressure tactics.

When asked about the possible involvement of the military, Kh Asif, the defence minister said they believed the army was not involved in politics, adding that:

"The army and other sensitive institutions have nothing to do with politics; the military was busy eradicating the menace of terrorism from the country and handling the situation on the borders in a professional manner."

Objecting to judges' remarks such as "**godfather**" & "**Sicilian mafia**", Ahsan Iqbal said: "**Courts do not function under godfathers and mafias**". Mr Rafique also quoted media reports saying that "**an intelligence agency was controlling the JIT**", whereas it was supposed to be headed by the FIA.

The four ministers made the PML[N]'s official stance public only two days before the end of the 60-day deadline set by the Supreme Court for the JIT to submit its report. Earlier, a 'B-team' of ruling party MNAs and state ministers were tasked with keeping the matter alive in media.

Minister of State for Information Marriyum Aurangzeb, who had been in the forefront in criticising the opposition and expressing concern over the JIT's proceedings, ***received the ministers at PID but did not join her cabinet colleagues on the main stage.***

Later on that night, PTI spokesperson Fawad Chaudhry responded to the ministers' presser, saying that "**since the Qatari prince was a defence witness**", it was the responsibility of the Sharifs to produce him before the JIT. He also rejected the allegation that Imran Khan had hatched any "**conspiracy**" against the government or the Sharifs, saying that the Panama Papers had not been leaked by the PTI or the army.

The fact remained that if the PML[N] had objections to the inclusion of ISI and the MI representatives in the JIT, why it had not challenged this in court at the time. Raising these matters when the JIT had completed its job

was an inferior move. The general feelings prevailed that Pakistan was not a banana republic and the people of Pakistan were standing behind the JIT and the Supreme Court.

On 9th July 2017; the FIA inquiry team found SECP Chairman Zafar Hijazi guilty of tampering the records of companies owned by the Sharif family, and recommended registering a First Information Report [FIR] against him. The team submitted a 28-page inquiry report to the SC in which it endorsed the stance of the JIT probing the offshore assets of PM Nawaz Sharif and his family members.

In FIA investigations, two opposing groups emerged within the corporate sector regulator for and against the ruling regime PML[N]. The two camps, which emerged in the wake of the allegations and counter-allegations levelled by senior and mid-level SECP executives, had Chairman Zafar Hijazi on one side. Mahmood — the most senior executive — was allegedly leading the dissident camp.

While the three-year tenure of Hijazi was set to end in December 2017, Mahmood, a career SECP officer, kept high aspirations. The cracks in SECP ranks came to the fore when the relevant executives and the chairman gave contradictory statements to the FIA team.

In his defence, Hijazi tried to turn the tables on his subordinates when he told the FIA team that:

"I have now learnt that some undisclosed witnesses have falsely deposed before the JIT that the case (of Chaudhry Sugar Mills) was prepared on my directions in 2016."

Hijazi's response also claimed there were no allegations of money laundering against Chaudhry Sugar Mills Ltd [CSML] and any impression to this effect was given due to ulterior motives. This statement contradicted the detailed response given to FIA by Maheen Fatima, who was heading the Internal Audit and Compliance department. It was her earlier statement to the JIT that blew the lid on alleged record tampering.

Maheen Fatima told the JIT that ***'the alleged money laundering case against CSML was closed in 2016 on the directives of the Chairman Hijazi, but the date penned in the closing note was May 2013'***. In response, the SC had directed the Interior Ministry to conduct an inquiry through the FIA, which opened a Pandora box inside the SECP.

The rest of the facts are narrated else where in this book.

In fact, the Sharifs had ***'lost all moral authority to hold reins of the government'***.

JIT HELD 15 CASES AGAINST SHARIFs:

The Panama Leaks scenario: Pakistan drifted into a stinking conflict – clashes; disagreements were seen between the PML[N] and the military leadership, between the PML[N] and judiciary, between other political parties and judiciary and among the political parties themselves. Despite a change of high command in the military from aggressive Gen Raheel Sharif to neutral Gen Qamar J Bajwa, the institution continued to tolerate PM Nawaz Sharif in the wake of his foolish foreign policies – especially PM's dubious relations with India.

The battleground had shifted from Imran Khan's inspired ***dharnas*** to the court rooms. PML[N] was firstly jubilant on the announcement of the JIT, then raised fingers over its credibility. Mainly because the PML[N] could not manoeuvre its formation; none of PM's covert nominees was named; bitter complaints against each other were seen.

Various institutions of the state were accused of obstructing the JIT's investigation process; notices had to be served to the Chairmen of SECP, NAB and FBR while the IB was warned to stop harassing the investigators – in the garb of official duty.

Najam Sethi in his weekly '**The Friday Times**' of **30th June 2017** issue paid back his perks by licking the Sharifs' feet while saying:

"... confrontation between the judiciary and core civilian institutions of the state is no less inflammatory and destabilizing than the continuing civil-military conflict.

The political parties are also at serious odds with the judiciary [in fact there was none except PML[N]; PPP & PTI were openly standing with the SC]. If Nawaz Sharif is obstructing the judicial investigation into the money trail of his personal wealth, Imran Khan is obstructing the Election Commission of Pakistan [ECP] from inquiring into the money trail of his personal and party funds.

*.....the Pakistan military establishment is not inclined to give the [PMLN] government any leeway in conducting any **unconditional dialogue with New Delhi.**"*

The comparison of two leaders had no logic; every one was answerable to the law for their deeds separately. SC was dealing with the two cases on their own merits – **such bogus reason forwarded by a writer of Najam Sethi's stature was really devastating.**

While advocating, rather safe-guarding, American interests in Pakistan, Najam Sethi frightened PM Nawaz Sharif on proposed cuts for military assistance to Pakistan by withdrawing its status as a Major Non-Nato Ally because **"it had failed to fight terrorism that has claimed American blood"**. See how Sethi created horror for the PML[N] government:

"Apart from significant Coalition Support funds, this status enables Pakistan to receive priority delivery of defense equipment and a loan guarantee program for private banks that finance American arms sales to Pakistan.

The World Bank has sniffed the mood in Washington and accordingly issued a warning to the finance minister, Ishaq Dar, that he has missed important fiscal targets and must not expect leniency from donors."

While PM Nawaz Sharif had such friends and American lobbyists around, he didn't need enemies at all. PPP's Zardari was covertly standing by Sharifs but had also instructed its former interior minister, Rehman Malik to depose before the JIT against them – though he never did so; the written remarks of the JIT are referred.

BUT **Najam Sethi** in his 'The Friday Times' issue of **14th July 2017** tried to jump into another boat while saying:

"In the considered opinion of the JIT, PM Nawaz Sharif and his family have amassed wealth beyond their declared sources of income; their defense is full of holes and lies; they are not good Muslims; they must be punished.

Who can disagree with this assessment?"

Najam Sethi also held that in the said **wonderful [Pakistani] system** that must prevail over all else, the judges were not accountable – nor

the Generals. However, the one man think-tank forgot to understand that who were responsible for such failures or blunders – the politicians and their parliaments in succession. The Zardaris and Sharifs could have made legislations in that respect; were they serious.

Sethi once more elaborated;

*"Let us be clear. **There is no doubt that the Sharifs have accumulated a mountain of wealth beyond their known sources of income.***

***Mr Sharif's options are limited.** He can choose to resist and be ousted ignominiously. Or he can resign on the pretext of higher "moral ground" and live to fight his case another day."*

Imran Khan had pestered Sharifs to provide the money trails for purchase of the apartments - **Show the receipts, was a common slogan of the general Pakistani populace.** Khan added:

"Now, there will be criminal proceedings against the prime minister; the whole family has lied to the court. The whole defense has been a fraud. The investigators also proved that a letter sent by a Qatari royal whose family had been a business partner of Mr. Sharif's father was fake.

*"Next week is his [PM's] last week. You know that Elton John song '**Goodbye, Yellow Brick Road**' — I am hoping there will be a big goodbye reception for the PM in Islamabad next week."*

On 14th July 2017; a top aide to the PM, Zafarullah Khan, the minister of state for law and justice, said that:

*"A verdict resulting in PM Nawaz Sharif's removal would be a **judicial coup**. There is no precedent of the court using Article 62 and 63 - if a new history is to be made, I cannot say, but there is not a single precedent.*

***We have confidence in the Supreme Court;** the so-called evidences gathered by the investigative team are based on 'sourced reports' and don't have evidentiary value."*

However, other opposition politicians believed that the prime minister was running out of time; the situation was very serious for Nawaz Sharif. In the

past, the Sharif family managed to manipulate the judicial system but this time, it was a very different kind of judiciary. Nawaz Sharif, who himself chose the current army and intelligence chiefs, could not portray himself to be a victim of a conspiracy.

Day by day, the JIT report became hot topic in media, print and electronic both. The JIT, while looking into the Panama Papers case, recommended re-opening of five DECIDED CASES from the Lahore High Court [LHC], eight investigations and two inquiries against PM Nawaz Sharif and their family members – horror-days were ahead.

Of these 15 cases, three were registered during 1993-96 and in 2011 while 12 were prepared during months till October 2000 after Gen Musharraf had toppled the Sharif government in a military coup. The case regarding the Sharif family's four London apartments was also among the eight investigations started by the NAB in December 1999.

Besides the London properties, the JIT also recommended reviving cases such as three NAB references and two FIA cases that were quashed by the LHC; JIT had found anomalies in the cases quashed by the high court since 1997 onwards. While quashing of an FIR of 1994 registered against Shaifur regarding Hudaibiya Engineering Ltd by opening fake and fictitious accounts, the JIT report stated that:

"Lahore High Court only discussed the jurisdiction of the FIA regarding conducting investigation...question regarding existence of the individuals in [whose] name fake accounts were opened was not adequately addressed.

....that these cases have also been quashed without conducting a proper trial and without giving evidence a chance to come on record."

The JIT also recommended re-opening of another case the FIA registered the same year of the same nature. The report pointed out that the LHA had quashed a NAB reference filed against Sharifs and Saifur Rehman **related to purchase of a helicopter, allegedly through unfair means**, and said it was a "case of further investigation".

Discussing the LHC verdict on FIR no: 12 & 13/94 regarding the **Hudaibiya Paper Mills** reference, the JIT team opined:

"It was very well investigated reference which could not get a chance to go under trial and was quashed mere on technical grounds.

The investigation has clearly established the accounts and annexed the relevant evidences along with the reference which could not have over shadowed / thrown out mere on technical deficiencies."

The JIT also recommended that NAB court be asked to start hearing of the **London Properties Reference**. The report stated:

"The properties highlighted in this investigation are in fact the same on the basis of which primarily, the Honorable Supreme Court took cognizance of the Panama case and made JIT."

The JIT also recommended that the SC should resume examination into the prime minister's orders for recruiting 42 employees in the FIA in late 90s on the basis of nepotism; the forced acquisition of land in and around Raiwind; the construction of a road to Raiwind; receiving funds for the Sharif Trust, assets beyond known sources of income AND illegal allotments of plots to his slave bureaucrats and cronies.

The SC was also recommended to direct the SECP to reopen the investigation into alleged money laundering by the Chaudhry Sugar Mills Ltd [CSML] owned by the Sharif family.

HIGH NOISE AGAINST SHARIFs:

On 12th July 2017; former *Pakistan Tehreek-i-Insaf* [PTI] leader Javed Hashmi questioned accountability for judges and the military at an unexpected press conference in Multan. He said at the beginning of the press conference that **this could be the last press conference of his career** while urging that:

"Nawaz Sharif should be held accountable; I'm the first person to say that accountability should exist but why just Nawaz Sharif?"

A plot was afoot to take down Nawaz Sharif's government that when CJP Tasadduq Hussain Jilani's tenure would end, the incoming CJP would break the government and Parliament.

Has any judge been punished? Why are judges not caught for their wrongdoings? Is this justice?"

Javed Hashmi noted that although politicians were constantly held accountable but the same principle has never been applied to the military. "We can't speak about Pervez Musharraf. Can anyone punish him?" he questioned, referring to a pending treason case against the former military ruler; adding that:

*"The situation is such that if the Generals say that this rock is not a rock but a god, the judges and politicians will fall in **sajda** towards the rock. Can anyone take the name of that holy judge who was named in the Panama Papers?"*

....if I say that Nawaz Sharif has not looted money, I would be lying. It is Nawaz Sharif's responsibility to satisfy the court that he has not looted any money."

Referring to SC judges' remarks highlighting '**Godfather & Sicilian Mafia**', Hashmi said that judges should act with restraint. He said:

"A Supreme Judicial Council exists but can anything happen against the judges?... Has anyone been punished? What is its [SJC's] standing? Why does it not catch the judges – whose cases are lying pending?"

The Supreme Court has made many mistakes in this country's history. When the Constitution was broken, the judges did nothing [– rather became part of it]."

About Articles 62 and 63, the *Sadiq* and *Amin* clauses; '***...nobody can be Sadiq & Amin other than the Holy Prophet [Peace be upon him]... No Supreme Court judge is Sadiq & Amin, no General is Sadiq & Amin.....'***

On the same day of 12th July 2017; **JUI[F] Chief Maulana Fazlur Rehman** expressed his strange logic [while addressing a gathering at the JUI-F Secretariat in Peshawar] saying that:

"The JIT probe into the Sharif family's wealth was an attempt to destabilise the country. While maintaining all due respect for the [apex] court, I would like to ask if this investigation was held to fight corruption or to get rid of Nawaz Sharif or to destabilise the

country and disrupt progress on the China-Pakistan Economic Corridor [CPEC]?"

PPP stance: *Chirman PPP Bilawal Zardari held that PM Nawaz Sharif had been found guilty of concealing his offshore assets, money laundering, presenting forged documents to the Supreme Court and tax evasion. Therefore, he [PM] had no legal ground to rule anymore. PM Shaif did not enjoy legal and moral authority and it was better for him and democracy that he should go home; also that the ruling party should stop threatening the Supreme Court and the JIT.*

Bilawal Zardari tasked Leader of the Opposition in the National Assembly Syed Khurshid Shah to establish contact with all other opposition parties and chalk out a joint strategy to deal with the situation emerging in the wake of the JIT report.

Separately, PTI parliamentary leader Shah Mehmood Qureshi called on PPP's Khurshid Shah at the latter's chamber in the Parliament, where the two men decided to wait for the first hearing of the case on 17th July 2017 before gearing up to push for the resignation of the prime minister. Talking to media after their meeting, Mr Qureshi said both the PTI and PPP were on the same page.

*Jamaat-i-Islami [JI] Emir Sirajul Haq, who was also one of the petitioners in the Panama Leaks case, held that the JIT report had vindicated the decision of the two dissenting judges — that Prime Minister Nawaz Sharif was no longer **sadiq & ameen**. Praising the [JIT] investigators, he said: **"It was a heroic [task] on the part of the JIT members to come up with such a comprehensive report."***

Dr Tahirul Qadri's Pakistan Awami Tehreek [PAT] also joined the chorus demanding the resignation of the prime minister and called on him to face the charges against him in a court of law.

*An editorial of Pakistan's leading daily 'DAWN' dated 12th July 2017 titled as: **Mr Prime Minister, step aside;** carried some of its lines as:*

"Whatever the law may permit, PM Nawaz Sharif must do the right thing by democracy and step aside, at least temporarily.

The JIT report submitted to the Supreme Court has now been pored over by experts, politicians and citizens alike.the JIT report has laid out a number of very serious and specific allegations

against Prime Minister Sharif and his children. Simply, no democratic order ought to have a prime minister operating under such a dark cloud of suspicion.

The prime minister has a clear alternative: step aside, fight whatever charges are brought against him or his children in court and, if he is eventually cleared of the charges, he can seek a return to office as the law permits.

To be sure, stepping aside now would not be an admission of guilt. It would, in fact, be a necessary sacrifice for the protection and strengthening of the democratic order. The country does not need and cannot afford the distraction of an incumbent prime minister fighting corruption charges in the courts.

With reference to Prime Minister Nawaz Sharif, the fact remains that for a sitting PM; there could not have been a more derogatory indictment. The JIT report charged the Sharif family on several counts — from perjury and faking documents to hiding their sources of wealth and much more; it was left to the Supreme Court to **'do more'**.

In Pakistan, the ensuing legal battle was bound to drag on for long thus further deepening the political polarisation in the country; the outcome of this historical judicial action was going to change the political dynamics.

Zahid Hussain, a celebrity journalist, in his essay on media pages dated **12th July 2017** wrote:

"Another shock for Sharif is that the JIT report has also alleged his daughter Maryam Nawaz, who has long been groomed as his heir apparent, has falsified documents.

This may have doomed the family's plan for the transition of power to the second generation to failure."

Such a comprehensive probe into intricate financial deals spanning over almost three decades by a small team cobbled together from various departments, in just 60 days was astonishing. The gathering and verification of information from government - controlled financial institutions against sitting prime minister of a country where the rich and powerful appear to enjoy immunity from the law was by no means an easy task. Surely the backing of the country's apex court was there along with

'extra' work of two members of the military intelligence agencies represented in the JIT.

No doubt, the earlier investigations conducted by the FIA during 1993-96 had provided some important links, but the JIT probe was able to gather substantive evidence in that connection. It was made possible by the effective collaboration of some other countries including UK and the UAE under a mutual legal cooperation agreement. Indeed, the record of communications between the offshore companies, foreign banks and the Sharif family helped fill the gaps.

Some foreign private investigative agencies hired by the JIT also helped to collect forensic evidence of alleged forgery of the documents. With such substantive evidence produced by the JIT, it became difficult for the PM and his family to disentangle themselves from the muddle. Sharifs hoped that a prolonged legal and political battle could salvage the situation.

Later, the Sharifs and the PML[N] were convinced that the issue could have been resolved much earlier had the government agreed to an investigation into the matter in the parliament but then it was too late. It was hubris that finally led to the intervention of the apex court.

In the SC bench's judgment of 20th April 2017, PM Nawaz Sharif narrowly escaped disqualification but the formation of the JIT indicated that he was not out of the woods. Interestingly, the mandate given to the JIT went far beyond the original petitions. Although he appeared defiant, the options for PM Sharif went limited. The PML[N] could survive in power to complete its five-year term – but only possible by electing a new leader of the house.

PML[N]'s GLOBAL CONSPIRACY?

In the backdrop of Panama Leaks, surely there would have been no need for the Supreme Court of Pakistan to take up Imran Khan's petition had the lawmakers demonstrated some maturity in taking up the issue involving the Prime Minister; and if the law-enforcement agencies were allowed to do their job independently outside the influence of the PML[N] and its chief. Subsequent legal battle over the Panama Leaks left a significant mark on democratic political scenario in Pakistan.

The said development on Panama revelations also exposed the fault lines hampering the growth of an elected polity – the parliament appeared

completely redundant. A new history was written in a corruption riddled country; un-precedented in its legal history; the SC resorting to such action against the highest executive and political authority. Many hailed it as a positive step, making accountable the untouchables while the Nawaz's loyalists termed it as a '**global conspiracy**'.

PML[N] paid media-men held that the SC's action was a conspiracy to derail the democratic process in the country; it was an unholy alliance between the judges and the military – but they had no cogent proof to support their claims; only some past examples were cited as argument.

The general populace conveniently ignored the fact that it all happened under military rule. PML[N]'s allegations that security agencies were still dictating to the judges, coupled with the mantra of '**democracy under threat**', were stirred high just in defence of the status quo. Some even warned of tanks rolling into Red Zone of Islamabad soon.

Zahid Hussain, a celebrity journalist, in his essay dated 19th July 2017 on media pages opined that:

"Indeed, the very composition of the JIT has sucked the military deeper into the fray. The inclusion of the members of the MI and ISI was bound to widen the cleavage in civil-military relations....."

"It may also be true that the participation of the two intelligence agencies could have provided further clout to the JIT's investigations [but without them NS was sure to prevail upon]."

For nationalists, the inclusion of MI or ISI in eradication of corruption should have been appreciated if they were helpful in any way. There was no harm in it as the military was an integral part of any nation building process. Had the two agencies not been there, the PML[N] would have been made the JIT as FIA or NAB's another arm; SC's strapping remarks would remain alive in our politically corrupt history.

PML[N]'s stooge think-tank conveniently avoided the question why the Sharifs did not opt to investigate the Panama Leaks at their own being the government. The holder of the country's highest elected office must be more accountable than anyone else; Sharifs had ample opportunity to come clean on the issue in parliament – BUT they lied there instead.

The contradictions in PM family's statements and interviews at live TV channels ultimately landed them in the awkward situation. The PM got

numerous chances to defend himself before the original five-member bench and then in the JIT. The later three-member bench had offered another lifeline to him **thus the allegation of witch-hunt targeting all-powerful PM was taken as ridiculous and bizarre.**

*[The people knew how the NAB laws were used selectively by Gen Musharraf against his opponents. **Many of those who faced serious corruption charges were taken in the cabinet after they pledged allegiance to the regime.***

Not surprisingly, accountability had become a filthy joke in Pakistan - but this time it was different from the past cases of victimisation.]

The fact remained that SC's keen interest provided an opportunity for the political leadership to rationalise the accountability process and strengthen investigation and law-enforcement agencies in Pakistan. The democratic process remained fragile without the rule of law; it started with a sitting prime minister in the court room.

PML[N] & PPP joined hands to raise slogan that what and why not accountability for Judges & Generals. No one could dispute the argument that no one should be above the law; however there was no substance in the argument that **either all or none** be held accountable.

In Pakistan, the investigation agencies had gone completely ineffective, and failed to do their job freely. These fault lines in our political and justice system became more pronounced during the Panama Leaks saga; **the other political leaders too remained untouchable.**

The said unprecedented action against a sitting prime minister provided that there was certainly no threat to the democratic process with the judges performing their role independently. Recall the beginning of the process. The whole campaign against Nawaz Sharif had its roots in his rejection of Imran Khan's demand over re-checking results of FOUR constituencies; but the PM's loyalists started building his road to disaster.

Then critical issues of governance were continuously ignored. The two main leaders, **Zardari and Nawaz Sharif, treated their parties as packs of bonded slaves;** the masses were excluded from the process, dialogue and involvement. Since TEN years, the constitution was being flouted by keeping the Elected Local Bodies paralysed on one text or the other.

I A Rehman, another celebrity journalist, wrote on 20th July 2017 in a media paper:

"A politician has no private life. What they do or what they avoid doing in private life has a bearing on their public life. They cannot denounce child labour in public and employ children at home.

Even if the country's middle class believes in living beyond its means, the politicians must at least appear to be living within their legitimate resources. Regardless of the state's being notorious for lack of documentation or for its reliance on unverified statistics, they must keep their books in order."

Specifically, Nawaz Sharif's case carried the dangers of relying on Articles 62 & 63 of the Constitution which were incompatible with utterly false democratic norms in Pakistan. The filthy use of politicians by Gen Ziaul Haq during 1980s made Pakis believe that their coming generations were going to pay for extremism, drugs, gun culture, abuse of religion for political ends and authoritarian patterns of governance.

The fault lines must be seen beyond the persons involved; Nawaz Sharif had no answer for whatever he did but Pakistan could not become a healthy polity because the basic state policies — corruption, insecurity, nepotism, lawlessness, unequal application of law & justice, state-sponsored sectarianism are openly encouraged.

I A Rehman [cited above] rightly questioned that:

"What has Nawaz Sharif done apart from making money to earn the wrath of powerful [masses &] forces?"

One explanation, found pasted on each corner, was that ***'...if he stays on till March 2018 his party will capture the Senate and he will enjoy a heavy mandate such as he had in 1999, and there will be trouble'***. Pakistan would have to blame itself for the consequences of not learning from the Panama Leaks case.

Shaheen Sehbai, a world known media guru, wrote in the **'daily Times'** dated **21st July 2017**:

"Two big theatres, the court and the media, are visible with the same case fought by the same combatants but with totally different sets of arguments, strategies, principles and ethics.

Nothing can be said about the outcome, but the transparency of the trial in itself is making many things clear, at least in the minds of the people inside and outside the country, and probably the judges [– everyone has confidence and approval].”

To settle down the Panama Leaks in Pakistan, piles of documents were imported, rehashed and presented repeatedly to the court. The same papers were getting thrashed and trashed outside, with sharp media men pointing out loads of discrepancies ***like a 2007 Notary’s stamp put on top of a 2015 authentication by a similar foreign notary – total forgery & fraud by Maryam Safdar.***

Inside the court, lawyers were using every trick to save their clients; already examined and cross questioned. Outside, the same high profile accused making statements on TV even before they went into the JIT room. A big fight was there between ruling Sharifs being tried on corruption charges inside the court and using its political and executive power to subvert the trial outside.

Many otherwise forbidden practices and red lines were frequently crossed and ignored; concept of ***‘obstruction of justice’ stood compromised.*** In loud noise, adherence to basic ethics and principles were ignored with impunity. In taking sides, some players in politics and the media had gone way beyond their call of profession.

In Shaheen Sehbai [cited above]’s words again:

“Never before has the country seen such a high profile corruption case against a sitting government being fought with such ferocity; publicly abusing opponents is considered fair game.

The myth turned to a fact that Pakistan is still not firmly set in the democratic tradition and the system is so fragile that punishing a financial crime by a person or a family could derail the entire process [called democracy].”

It was a grand entertainment circus that had gripped the nation and in the process many myths were confirmed or erased for ever; for instance:

- *The myth that the establishment, judicial or security, would never act against the ruling elite, no matter how many murders or loot and plunder it might have committed - buried for ever.*
-

- *The myth that the security establishment had finally withdrawn into its shell – appeared to be on trial.*
-
- *The myth that the judiciary appeared finally grown up and got the strength & confidence to take decisions on merit – confirmed, avowed and acknowledged.*
-
- *The myth that the media had become the strongest pillar; fearing or appeasing – strength established but with labels of partisanship.*
-
- *The myth and the fear that Pakistan was not firmly democratic and so fragile that punishing a financial crime by families in power could derail the entire process – tested and found truthful.*

All the fears and misgivings were applied to the Panama Leaks Case - it became the most important court trial of contemporary times in Pakistan.

"A majority held in restraint by constitutional checks and limitations...is the only true sovereign of a free people. Whoever rejects it does of necessity fly to anarchy or to despotism."

~ Abraham Lincoln

Scenario 217

PANAMA LEAKS: SC's LAST HEARING

A week after the submission of the JIT report [on 10th July 2017], the SC resumed its hearings on 17th July 2017, deliberating over arguments presented by lawyers representing the defendants — the Sharif family and Finance Minister Ishaq Dar — and the petitioners PTI's Imran Khan etc.

The prime minister had the powers to dissolve the National Assembly without any big reason, so he could take that route if he wished. Provincial assemblies could remain in place as those were; they could decide to dissolve themselves but no compulsion. There was no problem in Punjab and Balochistan because the PML[N] was in power there.

The whole Panama Leaks case was based on financial irregularity of the ruling elite but soon turned into the case for disqualification of PM Nawaz Sharif, Finance Minister Ishaq Dar and MNA Captain Safdar, so the unfavourable decision could hit them only NOT Maryam Nawaz, as she was not an office holder.

The chief of the bench, Justice Ejaz Afzal Khan, during proceedings held that the apex court was not satisfied so the case of disqualification was likely made out. Two judges had already said [on 20th April 2017] that the PM should be disqualified according to Article 184 (3); though was a minority judgement but had much moral & persuasive value.

It was important to reserve judgement on the case [*as opposed to a short order*] because the SC needed to be very solid in its reasoning; for example, whether it would choose to disqualify a sitting prime minister or to send the case to a trial court — because the SC's decision in this case would set a precedent for the whole judicial process in Pakistan.

For laymen, it appeared that there was no good news for Prime Minister Nawaz Sharif. On the contrary, if the SC would not come forward to protect the JIT or declared the Sharifs innocent, no one knew what could happen to the team members and their families — the world knows about the stark revengeful attitudes of Sharifs.

The general populace in Pakistan, for the first time, were waiting for the drop scene wherein a law, which had been very effective against the weak, was being seen effective against the powerful.

Qatar's Sheikh Hamad bin Jassim bin Jabber Al-Thani did not come because he knew that the case was based on lies OR might be that he didn't know what actually had been played in his name. The most people expected disqualification of Constitutional Articles 62 and 63 AT LEAST.

PANAMA'S FINAL HEARING STARTS:

On 17th July 2017; a three-judge special bench of the Supreme Court [SC], headed by Justice Ejaz Afzal, and comprising Justice Sheikh Azmat Saeed and Justice Ijazul Ahsan, took up the case with JIT Report after nearly two months. This bench was constituted to implement the apex court's verdict of 20th April 2017 in the Panama Papers case to guide and oversee the JIT's probe into Sharif family affairs.

Finance Minister Ishaq Dar and the Sharif family's lawyers submitted separate objections to the '**damning final report**' of the JIT that probed allegations of money laundering against the Sharif family; they rejected the said JIT report and argued that the team had exceeded its mandate.

The bench heard arguments from lawyers of PTI, *Jamaat-e-Islami* [JI], and Sheikh Rashid. PTI's lead counsel Naeem Bokhari requested the apex court that PM Nawaz Sharif should be asked to come to the court for questioning. Mr Bokhari also highlighted certain findings from the JIT report, including the alleged false testimony of Tariq Shafi, who was Prime Minister Nawaz Sharif's cousin and a key respondent in the case.

Tariq Shafi got recorded a "**false testimony**" regarding an agreement that he made in 1980 with Abdullah Kayed Ahli, the owner of **Ahli Steel Company**, Dubai in which Shafi held 25% shares. According to Shafi's testimony, under the agreement signed at the time of sale of the Sharif family's **Gulf Steel Mills**, Shafi's shares in Ahli's company were sold and a net aggregate sum of 12 million dirhams was agreed upon.

Shafi stated that he had deposited that massive sum with Sheikh Fahad bin Jassim bin Jaber Al-Thani of Qatar, after receiving each instalment from Mohammad Abdullah Kayed Ahli. Naeem Bukhari stated that Ministry of

Justice UAE did not authenticate **Gulf Steel Mill** agreement which was reportedly signed on 14th April, 1980.

The JIT sought legal assistance from the United Arab Emirates [during its investigations] and found that the transaction of 12m dirhams never took place. Bokhari also urged: *"It was claimed that the Gulf Steel Mills were sold for 33m dirhams but this was not the case and the Sharif family had been unable to clear its position regarding the mills."*

Justice Ijazul Ahsan observed that: ***"According to the JIT, the funds for investment in Qatar were not available [to Sharifs]."***

While the PTI counsel was presenting statements, Justice Ejaz Afzal Khan, said that since Shahbaz Sharif appeared before the JIT as a witness, his statement could only be used to identify discrepancies.

Naeem Bokhari claimed that the letter by former Qatari prime minister Sheikh Hamad bin Jassim bin Jaber Al-Thani which was submitted in the SC was ***"proven to be bogus and therefore, the story is now finished; both the letter and the story around the letter were bogus, fabricated and patently afterthought ."***

Arguing further, PTI's Naeem Bokhari said that the JIT sent four letters to the Qatari prince to record his statement but the royal family member showed his reluctance in accepting the jurisdiction of Pakistani law; while adding that: *"Even the JIT stated in its report that it is not necessary to record his statement."*

Justice Ijaz asked if the premier received a salary for his services. ***"According to the records he received remuneration throughout but did not get a monthly salary,"*** Naeem Bokhari told the apex court. He also pointed out that the statements of the prime minister's sons Hassan and Hussain did not match the quoted events.

Regarding the sources of the Sharif family's funds, the JIT in its report stated that the assets of the ruling family and of the finance minister exceeded their incomes. As per JIT report, the PM was the beneficial owner of the Saudi-based company **Hill Metals Establishment** and that the letter from the former Qatari PM was fake.

The SC judges inquired about the sources of the documents obtained by the JIT; it would have to be verified whether the documents from abroad

were transferred to Pakistan through legal means – which was confirmed by the JIT.

Mr Bokhari told the apex bench that the **trust deed of the four flats** located in London's Park Lane, executed between Maryam Nawaz and Hussain Nawaz in February 2006, was found to be false by the JIT.

[Salman Akram Raja, the counsel representing the prime minister's sons, had argued before the SC in February [2017] that bearer certificates of the flats had remained with Maryam between February and July 2006.

However, they were cancelled upon execution of the trust deed and registered under Minerva Services Limited – an entity that appointed directors for the two offshore companies, Nielson Enterprises Ltd and Nescoll Ltd, which owned the four flats in question – as detailed earlier in this book.]

Naeem Bokhari argued that the JIT, however, found that the font used in the trust deed was not available in 2006 and declared the deed as fabricated. ***"No trust deed was signed after the bearer certificates were cancelled. The JIT has found Maryam to be the beneficial owner of the London flats."***

On Justice Ejaz Afzal's question, Bokhari explained that ***"....it will make a cogent difference when it is proved that she is the prime minister Nawaz Sharif's dependent."***

Justice Ijazul Ahsan told Ji's Counsel Taufeeq Asif that the bench was not bound to implement the findings of the JIT adding that:

*"...You have to tell us why we should - also to what extent we can implement the suggestions of the JIT. Questions of prime minister being **sadiq & ameen** can now be, prima facie, raised."*

Lawyer Kh Harris, representing the prime minister before the apex bench, said that two requests had been filed in relation to the JIT; the first asked for Volume X of the report to be made available, while the second contained objections to the report. He stated that withholding Volume X of the JIT report was a **"malafide act"**. He claimed that:

"The entire investigation was a farce and the JIT was inherently biased and unfair to the respondents; there was no incriminating evidence against Nawaz Sharif in [the] whole report.

[Further] the JIT employed illegal means while collecting documents during the investigation. The JIT exceeded its mandate and the documents that they have submitted cannot be seen as proof; requested that the report be dismissed."

J Ejaz Afzal remarked that it would have been easier if Kh Harris could limit his arguments to the issues at hand.

The JIT report was spread over 10 volumes; the last of which pertained to matters of international jurisdiction. PML[N]'s media team held that the report was not complete; it was **'ongoing right in the middle'**. One minister claimed that they [SC judges] were hoping for more proof to surface overnight; hiding Vol X was the violation of the SC's order.

PML[N]'s legal strategy to deal with JIT report remained unclear till the hearings began on that day; perhaps they had nothing to defend because it was impossible for the PM's lawyers to refute the documentary evidence collected by the JIT. The PM spent Sunday holding consultative meetings with his legal and political teams to frame the family's stance and devise a strategy to counter political rivals but without success.

On 18th July 2017; the three-member special bench of the Supreme Court resumed hearing of the Panama Papers case during which one judge said that JIT was tasked to inspect every available record.

Presenting his argument in the court, Sharif family's counsel, Kh Harris said that the court had assigned 13 questions to the JIT but the JIT went on to probe 15 questions instead of the original 13 by including **'assets beyond means'** in its probe; thus the JIT investigation was not transparent.

Justice Ijaz observed that: **'a number of issues were related to the court's 13 questions while money trail of London flats, the main issue, remained a mystery.'**

"Everything is clear except for the ownership of the London properties," observed Justice Ejaz Afzal Khan. PM's counsel referred to Section 5-A of NAB Ordinance under which husband or father cannot be held responsible for assets belonged to wife or children.

Commenting on Kh Harris's question on the JIT, Justice Ejaz Afzal and Justice Ijazul Ahsan both separately explained the need for appointing the six-man JIT; it was meant to give Sharifs another opportunity to vindicate their position, since the onus of establishing a money trail after claiming ownership of the London flats was on them. The step was taken because the apex court was not recording evidence.

Ample opportunity was provided to show the money trail that led to the acquisition of the flats, Justice Ahsan lamented, adding that when the prime minister was asked about his speech in parliament, he replied that while the record was available, he was not sure and might have provided it to the National Assembly's Speaker.

Referring to the **PM's 16th May 2016 speech**, Justice Ijazul Ahsan regretted while saying that:

"They didn't expect the prime minister to make a categorical statement before parliament, but not providing anything subsequently. The entire interrogation of the PM was replete with such answers - recalling that PM Sharif had even stated that he might not have seen the Qatari letter.

Everybody knew that the Sharifs were a closely-knit family, yet no member of the family knew about the Avenfield flats; how these were acquired when the children did not have any sources of income, yet they lived there since 1993."

JIT REPORT NOT OBJECTED BY ANY:

Justice Ejaz Afzal also remarked that the trial court would decide if including the Hudaibiya Papers Mills case in the JIT report was right or wrong. Addressing the respondent, Justice Ijazul Ahsan observed that Kh Harris could have said anything in his defence but he didn't.

Justice Azmat Saeed remarked that the bench had heard and understood their arguments. JIT members gave their recommendations based on what they deemed fit; however, to act on the recommendations was for the SC to decide. ***J Azmat further observed that the respondent had not disputed any document presented in the JIT report.***

Justice Ijaz observed that on one hand it was said they [Sharif family] usually talk about everything at home yet no one knew who owned the London properties. The premier kept visiting flats but didn't know who owned them – how was it possible.

Relating to the confidentiality of Volume 10 of the JIT report, Justice Azmat remarked that the said volume could be made public had the counsel requested for it. However, the Volume 10 did not contain evidence.

About PM Nawaz Sharif's money trail question, which was specifically asked by the SC bench a day before, Kh Harris reiterated that his client had presented details of all his assets to the JIT.

*[On the same day of **18th July 2017**; PML[Q]'s Ch Shujaat Hussain said that the entire nation and political parties would not tolerate any step against the Supreme Court or its insult and humiliation. The apex court had received a list of 600 persons for the constitution of JIT – out of which only six capable persons were selected and it could be judged from this as how much sincere these six persons were.*

The fact remained that JIT report had drawn ire of the powerful ruling bigwigs who hardly spare an opportunity to reject and ridicule the investigation document and slam its authors, the opinion of the general public on the issue was quite opposite.

*At a time when the PML[N]'s guns were blazing, with party stalwarts boisterously calling the JIT report a part of '**conspiracy**' to send the democratic order packing, at least two instances surfaced lately where the JIT members were accorded a hero's welcome by the general public.*

*On that day [**18th July 2017**], when SECP representative in the JIT Bilal Rasool and JIT Chairman Wajid Zia visited the Islamabad Club separately, they were warmly welcomed by the members. People present there recognised them and hailed their 'bold' contribution to the probe and the 'daring' report despite the serious life threats and the professional challenges the investigation panel reportedly faced.*

Bilal Rasool, being member of the club, had stopped visiting the club after being assigned the job of probing the Sharif's offshore properties. On his first visit to the club after a while, Rasool was pleasantly surprised at the reception he received.

*Wajid Zia, came to the club in Rangers protection, but was easily recognised by members of the club as well as staff. A senior government official reportedly kissed the JIT chief on his forehead for "**doing a great service to the nation**".]*

On 19th July 2017; senior counsel Khawaja Harris told the three-member apex bench that the prime minister Nawaz Sharif had provided details of all assets and sources of income in the form of tax returns. Justice Ejaz Afzal told Kh Harris that:

"We will take a decision after looking at all the evidence; bring the [money trail] record and the discussion on the documents will end."

Beginning his arguments, Ishaq Dar's lawyer, Dr Tariq Hassan said that attitude of JIT members with his client was unpleasant. Dar's counsel invited bench's ire when he claimed that the JIT unnecessarily dragged his client into the case. The judges observed that his client refused to provide the JIT with the necessary documents to support his case.

Justice Sh Azmat Saeed asked Dr Hassan: ***"Have you also brought a Qatari letter with you?"***

Justice Ijazul Ahsan said:

"I can tell you Ishaq Dar's connection to this case. The name of the finance minister's nephew is included in the transactions relating to the Gulf Steel Mills; and that money from the Hill Metal Establishment was transferred to the minister's son, Ali Dar – tell me if still doubts.

You had said that you did not submit any document, yet you're giving these statements - submit further documents at the next hearing [believing that previously Dar only dodged]."

Echoing the objection by the PM's lawyer on ***Dar's confession in Hudaibiya Paper Mills reference***, Dr Hasan said that the JIT did not have the mandate to recommend reopening cases.

Justice Azmat Saeed pointed out that Ishaq Dar had refused to accept his confessional statement in the reference which was recorded before a district magistrate in Lahore on 25th April 2000, as his own. In the statement, Dar had reportedly admitted to money laundering of \$14.86

million, and opening two bank accounts under names of Sikandar Masood Qazi and Talat Masood Qazi for Nawaz Sharif's brother.

*In reference to the judges' observation on **Sharif family's foreign properties**, the PM had remained evasive in answering the questions from the JIT. Kh Harris responded that the team had not inquired about any other properties except London Flats, maintaining that his client had not concealed any assets, nor did he own any benami properties. Justice Ijazul Ahsan remarked that:*

"The real question is where did the money for Sharif family's properties in Saudi Arabia, Dubai and London come from? We have not yet received an answer to this fundamental question."

The judges told the lawyer that Chapter Four [**Gulf Steel Mills / Gifts**] of the JIT's report contained "**dangerous documents**". About the trust deed of the four Avenfield flats in London's Park Lane neighbourhood, executed between Maryam Nawaz and Hussain Nawaz in February 2006; it was declared false by the JIT in its report earlier.

Kh Harris told the bench that the PM, when asked about the trust deed by the JIT, had acknowledged that he was aware of the settlement, but did not know the details. He added that his client could only be held liable for the properties under his name, maintaining that the PM has no connection to the London flats. Justice Ejaz Afzal asked:

"Are there any records available with Hassan and Hussain Nawaz that can prove that the PM does not have any connection with the London flats?"

If Hussain is the beneficial owner of the flats, then proof for the same should be provided; in the documents received by the court, Maryam Nawaz is shown as the beneficial owner."

Kh Harris held that the connection between the PM and the London flats was based on speculation; there were no documents available to prove the allegations on the PM. Justice Ijazul Ahsan asked the lawyer to ascertain who signed the documents relating to the agreement with **Minerva Financial Services Limited** — the holding company for Nescoll Limited and Nielson Enterprises Limited, the owners of the four London flats. **There was pin-drop silence in PM's legal camp.**

On 20th July 2017; the Supreme Court observed in clear terms that PM Nawaz Sharif, being a public office-holder, could get into trouble if his children failed to justify the source of the money that led to ***acquisition of the four controversial London apartments***. Observed Justice Ejaz Afzal Khan that:

"When they (Maryam, Hussain and Hassan Nawaz) failed to satisfy the court about the means for possessing the London apartments, the brunt has to be borne by the holder of public office."

The observation came when Salman Akram Raja, who represented the PM's children, argued that ***'all investments and businesses were dealt with by Mian Sharif, and his grandchildren — none of whom held public office — were only the recipients of the funds'***.

"The recipient of questionable funds for which they have no answers," retorted Justice Ijazul Ahsan, while Justice Sh Azmat Saeed asked the counsel if he realised what he was saying. The apex court noted that **the JIT built a super-structure in its report**.

On the same day of **20th July 2017;** PM Nawaz Sharif had plans to directly fly to Lahore after inaugurating the Lowari Tunnel earlier and to spend the weekend there. But the strong remarks from the apex court on the last day of hearing compelled him to return to Islamabad and consult with his aides. The **apex court observed** that:

".....prima facie the documents submitted by the PM's children appeared to be forged – [J Azmat Saeed said] aap ney to hamara dil hi tor diya; yeh aap ney kiya kar diya.... (you people have broken my heart; what've you done & why so....)"

The above observation sent shockwaves in the power corridors; the prime minister had aimed to continue to attend public events and official meetings in order to counter the opposition and give an impression that he was in command of the government; but couldn't.

Regarding notarisation of the tripartite sale proceeds agreement of 25pc shares of Ahli Steel Mills, the judges observed that:

'...documents procured under mutual legal assistance [MLA] were statements of facts and more credible than the one being produced before the court by Sharifs'.

The counsel, however, had no answer save that it might have been a mistake; and adding that such gaps should have been taken up with Hussain when he appeared before the JIT five times.

PM's DUBAI AQAMA CAUGHT BY JIT:

Capital FZE UAE: Before adjourning the hearing on that day, the SC also asked the counsel to explain the prime minister's position on Capital FZE, a new offshore company that had surfaced in the JIT report.

*[About the **Capital FZE**, an offshore company in UAE, Khawaja Harris conceded that Hassan Nawaz — the son of the prime minister — was the owner of the company. He claimed that though the prime minister was the designated **chairman of the board**, **he did not draw any salary.***

*Again, Justice Ahsan reminded the counsel that the **aqama**, or the residence permit, was issued to the prime minister on the basis of his position as chairman of the company's board.]*

Before concluding proceedings, the judges first consulted amongst themselves, and then Justice Saeed asked the counsel, point-blank, where the funds for Capital FZE came from. The counsel said he would explain in the next hearing after consulting his clients.

Was he entitled to draw a salary, Justice Khan asked, adding that if a person did some work and got a salary, it became part of his assets. **The court also reminded the counsel that £650,000 were also moved from FZE to the Flagship Investment Company.**

Referring to daily the '**Khaleej Times**' dated **18th July 2017;**

A Dubai law firm had submitted legal opinion to Pakistan's SC on PM Nawaz Sharif's alleged employment in Dubai, verifying that **the employment documents which imply he was employed by Capital FZE in Jebel Ali Freezone [Jafza] in Dubai until 2014 were 100% legal.**

The legal firm Khalifa bin Huwaidan Advocates was consulted by the JIT that submitted a 254-page report to the Pakistan's SC into Sharifs' wealth.

Dubai's Khalifa bin Huwaidan, lawyer and legal advisor at the firm, himself confirmed to the **Khaleej Times**; adding that:

"Normally businessmen establish companies in Dubai if they want to maintain a visa status in the company but in this case, (Nawaz Sharif) was an employee in a Jafza-based firm. Our conclusion was based on the copy of the labour contract Nawaz had with Capital FZE, and the contract is 100 percent legal."

The legal opinion was based on the UAE labour laws. Nawaz Sharif was employed as Chairman of the board for Capital FZE company in Jafza from August 2006 to April 2014 and was withdrawing a salary of Dh10,000. However, his employment status was terminated in 2014 after the said company was dissolved.

The Sharif family denied that a salary was withdrawn and said that the visa was to facilitate visits to the UAE. BUT, as per the UAE Labour Law:

"...all employees have to receive a salary through a bank account under the UAE's Wage Protection System [WPS], failing which the firm can be blacklisted & shut down.

....if no record of a salary transfer to the bank is found, the employer is held liable not the employee. However, it is not clear who owned Capital FZE before it was dissolved."

Hussain Nawaz rejected the JIT findings that his father was being paid by the Dubai firm. He said that his father never received any salary from the aforesaid company. Hussain said that his father was appointed as Chairman only for facilitation of visa and visits to the UAE in 2006.

The JIT report also revealed that Nawaz Sharif did not disclose this information before running for elections in May 2013; the JIT findings were based on its correspondence with Jafza authorities in UAE.

Up until 2014, PM Nawaz Sharif was head of the board of **FZE Capital** where he listed '**marketing manager**' as his profession; perhaps a clever euphemism for a politician. The marketing manager in chief was working in the UAE on a work visa while prime minister of Pakistan. A sweet deal guaranteed him 10,000 dirhams along with a 30-day paid vacation; transportation; accommodation and of course, food.

The court also regretted that despite JIT requests, former Qatari PM Sheikh Hamad bin Jassim bin Jaber Al Thani was not inclined to come to the Pakistan embassy or answer questions via video link, and repeatedly insisted on having the JIT to come to Doha Palace instead.

Justice Ahsan wondered if *'....he may not be photogenic; **the matter ended when Sheikh Al Thani simply refused** as he was not subject to Pakistani laws and courts'*.

The PM's counsel recalled the 2012 **Arsalan Iftikhar case**, where the apex court had held that the person being interrogated must be informed in advance about the accusations against him / her so that he / she might furnish answers. Adv Salman Raja insisted that, if necessary, the team should have travelled to Doha.

But Justice Ahsan highlighted that as a star witness — since the entire money trail presented by Sharifs rested on him — it was the defence's responsibility to call him [the prince] before the JIT.

The court was also upset over an earlier document presented before the court by another counsel regarding Coomber Tradings and Nescoll and Nielson, where identical documents were used and the **trust deed was signed on Saturday in a country where it was not possible to seek official appointments on a holiday**.

The court did not seem convinced by the explanation offered by the counsel on the **Calibri font** used in the trust deed and said that in countries such as England, law firms never use beta versions of fonts which are normally not available to them.

The court also asked Additional Attorney General present in the court-room about the **punishment for presenting forged document to the Supreme Court**. According to the AAG, the sentence was **seven years in prison**, but hastened to add that the parties should have the opportunity to explain their positions.

Justice Azmat Saeed regretted: ***"It breaks my heart when I see such documents; [however,] the law would take its course."***

Mr Raja also presented a **bill of export** to establish that machinery did leave Abu Dhabi customs for Saudi Arabia after the liquidation of Ahli Steel.

But Justice Ahsan wondered why Abu Dhabi was chosen and why Dubai customs had no record of the transportation of the machinery, asking ***why the document was not presented earlier.***

VOLUME-10 & HUDAIBIYA OPENED:

On 21st July 2017; the SC's special bench ordered to go through the 'classified Volume X' titled 'Mutual Legal Assistance Requests — Ongoing' of the JIT report and remarked that no substantial evidence could be found suggesting Maryam was dependent on Nawaz Sharif.

The specific Volume 10 was the only one which was not made public as the head of high-powered JIT, Wajid Zia had requested the top court to keep it secret saying it carried communications with foreign dignitaries who provided assistance to collect vital evidence.

'Everything related to the case would be brought to light', remarked Justice Azmat Saeed and added that the Volume 10 was being inspected on the request of Kh Harris, counsel for Premier Nawaz Sharif. The bench also directed that no one would be allowed to see the contents of volume X before Premier's counsel; it was the prerogative of the apex court to make the volume X available to anyone.

The counsel for premier's son Salman Akram Raja winded up his arguments while justifying how the pricey London flats were purchased by the ruling family. Taking the floor he said that:

"....same sized signature on trust deeds and other documents was a mistake but Sharif family could not be blamed for that; the signatures on trust deeds of Nescoll / Nielson were different from those on Coombre group.

[BOMB SHELL] The mistake [in fact forgery] was committed in the chamber of Barrister Akram Sheikh."

Justice Ijazul Ahsan held that, on the contrary, Hussain Nawaz had said that making appointments in Solicitor's chambers in London on Saturdays was not possible.

Salman Raja admitted that ***"there were clerical errors in the 2006 trust deed"***, saying that the mistakes were made during the initial

proceedings of the Panama Leaks case **when Advocate Akram Sheikh was representing the PM.**

Justice Ijazul Ahsan noted that during an address to the nation last year, the PM had said that all the records of the children's business activities were available. The judge remarked that: ***"Some suspicious documents were then submitted to the speaker of the National Assembly. We have been waiting for these documents for a year now."***

Justice Ijazul Ahsan also observed that the issue remained there on the **use of Calibri font in trust deeds.** Justice Ejaz Afzal posed a point-blank question for Salman Akram Raja and asked: *'Do you agree that the reference should be forwarded to National Accountability Bureau?'*

To this Salman replied that the case needs a further probe. The counsel also contended that till 2004, the source money for business to Hassan, Hussain was provided by their grandfather, Mian Sharif; so if children fail to justify their assets, the father could not be blamed for that.

Justice Ejaz Afzal remarked that Maryam Nawaz was beneficial of companies but it was not mentioned in returns filed by her husband Captain Safdar; thus **'Representation of the People Act'** would sprung into action on this concealment of offshore companies.

The crux of that day's hearing was a remark of Justice Azmat Saeed who clarified that:

'If children of premier fail to prove purchase of the properties in London, public office holder will be held accountable.'

NAB to open Hudaibiya Paper Mills reference: As Senator Ishaq Dar's lawyer, Tariq Hassan, began his arguments, J Ejaz Afzal remarked:

"Your stance is that neither the JIT nor the courts can re-open the **Hudaibiya Paper Mills** reference. The allegations levelled against your client are that his assets suddenly increased. Your client is the key witness in the Hudaibiya case."

The lawyer representing NAB told the SC that the bureau had decided to reopen the Hudaibiya Paper Mills reference of 2000, saying he would file an appeal before the apex court within a week, challenging the decision of the Lahore High Court for closing the case.

*[During the regular Panama case hearing, Dar and his lawyers repeatedly disowned the confessional statements. The SC had reminded Dar's lawyer that if the confessional statement in the Hudaibiya case was considered withdrawn, **his status as co-accused would be restored** and the pardon granted to him would be considered withdrawn.]*

Dr Tariq Hassan, Ishaq Dar's lawyer maintained that all the allegations in the JIT report were malicious and incorrect; and that Dar had remained an adviser to Sheikh Nahyan bin Mubarak Al Nahyan, a UAE minister, from 2003-2008, and received a sum of GB £8.2 million as his salary.

The judges wondered why a **"Terms of Services"** record had not been attached to Dar's appointment letter under Al Nahyan.

Dr Tariq Hassan concluded his arguments on the petition while saying that he faced a tough time facing the questions put forth by the bench; claiming that Ishaq Dar's life was like an open book. He also submitted tax record of Ishaq Dar spanning over 34 years to the apex court.

Tariq Hassan continued that Ishaq Dar was a professional accountant from the last 40 years; and that there was not a single case or evidence against Dar. It was not acceptable for my client to be dragged into accountability without a reason. He also claimed that Ishaq Dar did not conceal anything from the six-member JIT.

However, Justice Aijazul Ahsan expressed that:

"Ishaq Dar's son provided funds to Hill Metal and wondered why the minister kept on demanding immunity before the JIT.

*Ishaq Dar did not furnish any written contract of his services with Sheikh Al-Nahyan before the JIT...An **increase of Rs:800 million in assets of Ishaq Dar** in five years is surprising."*

Ishaq Dar's lawyer had no answers to the remarks by the learned judge; it seemed that the judges knew more facts than the lawyers.

PTI's Counsel Naeem Bukhari: the counsel for the PTI started his arguments to confront the answers given by the respondents. He [once more] contended that PM Nawaz Sharif concealed his company FZE Capital in his returns and so he was no more 'Sadiq & Ameen'.

Naeem Bokhari also claimed that a lie regarding the sale of **Jeddah mill** in Rs:33 million was told on the floor of the parliament; Article 62 and 63 of the Constitution deals with concealing assets.

Naeem Bokhari argued that the issue was related to conflict of interest and maintained that it was still unknown how **Hill Metal** earned such staggering profits. He further argued that *'It could be better if Nawaz Sharif had stated that Mian Sharif purchased London flats'*.

Bokhari also claimed that Maryam was front-man of Nawaz Sharif.

After Naeem Bokhari completed his arguments, Awami Muslim League chief Sheikh Rashid also spoke before the bench. He said that the Sharif family had not answered the 13 questions posed by the JIT and had failed to submit a money trail to the court.

At the end of the day, the supreme court of Pakistan reserved the judgment in the landmark Panama Leaks case after it concluded hearing. Before reserving judgment, Justice Azmat Saeed remarked that *'...the bench guarantees examining the issue of prime minister's disqualification, in the backdrop of Panama papers.'*

Justice Ejaz Afzal also remarked that the top court was already reviewing the issue of disqualifying prime minister. The third member of bench, Justice Ijazul Ahsan remarked that the bench would not back off after issuing a verdict, which would be announced later.

"We have a complex system of government. You have to teach it to every generation."
~ **Sandra Day O'Connor**, Supreme Court Justice

Scenario 218

PM NAWAZ SHARIF – NOT HONEST:PM SENT HOME DISQUALIFIED

On 28th July 2017: The judgment was announced in
CONSTITUTION PETITION NO. 29 OF 2016 ETC.

[Imran Khan Niazi and others (Applicants) vs PM Nawaz Sharif & others
(Respondents) under Article 184 of the Constitution AND

CONSTITUTION PETITION NO. 30 OF 2016

Sheikh Rashid Ahmed. ... {Petitioner(s)} vs Federation of Pakistan through
Secretary Law, Justice and Parliamentary Division, etc. ... {Respondent(s)}
under Article 184 of the Constitution; AND

CONSTITUTION PETITION NO. 03 OF 2017

Siraj ul Haq, Ameer *Jamat-e-Islami*, Pakistan. ...{Petitioner(s)} vs
Federation of Pakistan through Ministry of Parliamentary Affairs, Islamabad
and others. ...{Respondent(s)} under Article 184 of the Constitution.

The apex court was assisted in **Const. P. 29/2016** mainly by Syed Naeem
Bokhari, ASC For the petitioner(s) and Kh Harris Ahmed, Sr. ASC [for
Respondent no:1 PM Nawaz Sharif]; Mr Akbar Tarar, APGA [for Respdt. No.
2]; Mr M Waqar Rana Addl AG [for Respdts. 3 to 5]; AND Mr Salman Akram
Raja, ASC [for Respdts. 6 to 9]; Dr Tariq Hassan ASC [for Respdt. 10].

The apex court was assisted in **Const. P. 30 of 2016** mainly by Sheikh
Rashid Ahmed as Petitioner in person and Mr M Waqar Rana, Addl AG [for
Respdts. 1 & 3]; Mr. Akbar Tarar, APGA [for Respdt. 2]; and Kh Harris
Ahmed Sr ASC [for Respdts 4].

The apex court was assisted in **Const. P. 03 of 2017** mainly by Mr Taufiq
Asif for the petitioner(s); Mr M Waqar Rana, Addl AG [for Respdts. 1 to 3];
and Kh Harris Ahmed Sr ASC [for Respdts 4].

The Judgment was declared Reserved on 21st July 2017.

SC's FINAL DECISION ANNOUNCED:

On 28th July 2017; the judgment reserved on 21st July was formally announced in the court-room and made public. Some of its paragraphs are placed below **verbatim**.

"EJAZ AFZAL KHAN, J.- This judgment is in continuation of our judgment dated 20.04.2017 in Constitution Petitions No. 29, 30 of 2016 and Constitution Petition No. 03 of 2017 which ended up in the following order of the Court:

*"By a majority of 3 to 2 (**Asif Saeed Khan Khosa and Gulzar Ahmed, JJ dissenting**), who have given separate declarations and directions, we hold that the questions how did Gulf Steel Mill come into being; what led to its sale; what happened to its liabilities; where did its sale proceeds end up; how did they reach Jeddah, Qatar and the U.K.; whether respondents No. 7 and 8 in view of their tender ages had the means in the early nineties to possess and purchase the flats; whether sudden appearance of the letters of Hamad Bin Jassim Bin Jaber Al-Thani is a myth or a reality; how bearer shares crystallized into the flats; who, in fact, is the real and beneficial owner of M/s Nielsen Enterprises Limited and Nescoll Limited, how did Hill Metal Establishment come into existence; where did the money for Flagship Investment Limited and other companies set up / taken over by respondent No. 8 come from, and where did the Working Capital for such companies come from and where do the huge sums running into millions gifted by respondent No. 7 to respondent No. 1 drop in from, which go to the heart of the matter and need to be answered.*

Therefore, a thorough investigation in this behalf is required.

2. In normal circumstances, such exercise could be conducted by the NAB but when its Chairman appears to be indifferent and even unwilling to perform his part, we are constrained to look elsewhere and therefore, constitute a Joint Investigation Team (JIT) comprising of the following members:

i) a senior Officer of the Federal Investigation Agency (FIA), not below the rank of Additional Director General who shall head the team having firsthand experience of investigation of white collar crime and related matters;

ii) a representative of the National Accountability Bureau (NAB);

iii) a nominee of the Security & Exchange Commission of Pakistan (SECP) familiar with the issues of money laundering and white collar crimes;

iv) a nominee of the State Bank of Pakistan (SBP);

v) a seasoned Officer of Inter Services Intelligence (ISI) nominated by its Director General; and

vi) a seasoned Officer of Military Intelligence (M.I.) nominated by its Director General.

3. The Heads of the aforesaid departments / institutions shall recommend the names of their nominees for the JIT within seven days from today which shall be placed before us in chambers for nomination and approval. The JIT shall investigate the case and collect evidence, if any, showing that respondent No. 1 or any of his dependents or benamidars owns, possesses or has acquired assets or any interest therein disproportionate to his known means of income. Respondents No. 1, 7 and 8 are directed to appear and associate themselves with the JIT as and when required. The JIT may also examine the evidence and material, if any, already available with the FIA and NAB relating to or having any nexus with the possession or acquisition of the aforesaid flats or any other assets or pecuniary resources and their origin. The JIT shall submit its periodical reports every two weeks before a Bench of this Court constituted in this behalf. The JIT shall complete the investigation and submit its final report before the said Bench within a period of sixty days from the date of its constitution. The Bench thereupon may pass appropriate orders in exercise of its powers under Articles 184(3), 187(2) and 190 of the Constitution including an order for filing a reference against respondent No. 1 and any other person having nexus with the crime if justified on the basis of the material thus brought on the record before it.

4. It is further held that upon receipt of the reports, periodic or final of the JIT, as the case may be, the matter of disqualification

of respondent No. 1 shall be considered. If found necessary for passing an appropriate order in this behalf, respondent No. 1 or any other person may be summoned and examined.

5. We would request the Honourable Chief Justice to constitute a Special Bench to ensure implementation of this judgment so that the investigation into the allegations may not be left in a blind alley."

2. The Hon'ble Chief Justice of Pakistan constituted the **implementation Bench** consisting of [Justices] Ejaz Afzal Khan, Mr. Justice Sh. Azmat Saeed and Mr. Justice Ijazul Ahsan. The Bench vide order dated 05.05.2017 constituted the JIT consisting of

3. The JIT undertook the task thus assigned and submitted a complete investigation report on 10.07.2017.....

- *.....that the JIT has collected sufficient evidence proving:*
-
- *.....that respondent No. 1, his dependents and benamidars own, possess and have acquired assets which are disproportionate to their known sources of income;*
-
- *.....that neither respondent No. 1 nor any of his dependents or benamidars before or during the course of investigation could account for these assets,*

.....therefore, he has become disqualified to be a Member of Parliament.

They [the JIT] further stated that certified copies of the correspondence between Mr. Errol George, Director Financial Investigating Agency and the Anti-Money Laundering Officer of **Mossack Fonseca** & Co. (BVI) Limited collected through Mutual Legal Assistance [MLA] prove:

- *.....that respondent No. 6 is the beneficial owner of the Avenfield apartments, therefore, **the document showing her as trustee is a fabrication** on the face of it for which she is liable to be proceeded against for forgery and using forged documents;*
-
- *.....that use of **Calibri Font**, which became commercially available in 2007, in the preparation of the trust deed in February 2006 is another circumstance **leading to the inference that it was forged and fabricated;***

-
-that narrative of Tariq Shafi vis-à-vis receipt of AED 12 million from **sale of 25% shares of Ahli Steel Mills formerly known as Gulf Steel Mills is false** on the face of it which has been confirmed by the JIT in its report;
-
-that whatever has been stated in **Qatari letters remained unsubstantiated** as the Qatari Prince neither appeared before the JIT nor ever stated his point of view through any other legally recognizable means;
-
-that respondents were given ample opportunities to provide the trail of money and answer the questions asked in the order of the Court dated 20.04.2017 but they throughout have been evasive;
-
-that the discrepancies between the **first Qatari letter and affidavit of Mr Tariq Shafi show that neither of them is credible**;
-
-that the spreadsheet attached with the **second Qatari letter** too is of no help to the respondents as it is neither signed nor supported by any documentary evidence;
-
-that **the entire story about trail of money is seriously marred by inconsistencies** surfacing in the statements of the respondents recorded by the JIT;
-
-that story of transporting machinery from Dubai to Jeddah and thereby establishing Azizia Steel Company Limited still awaits proof;
-
-that how the entire amount running to SAR 63.10 million could be utilized by respondent No. 7 notwithstanding he was entitled to only 1/3rd finds no explanation therefore, **the sources establishing Hill Metal Est have not been proved**;
-
-that failure of respondent No. 1 to disclose his assets deposited in his account on account of his **being Chairman of Capital FZE would also call for his disqualification**, as it being an asset for all legal and practical purposes was required to be disclosed under Section 12(2)(f) of the Representation of the People Act, 1976;
-
-that the respondent denied withdrawal of salary, but payment of salaries to all employees electronically, through the Wage Protection System, under Ministerial Resolution No. (788) for 2009 on Wage Protection used by United Arab Emirates Ministry of

Labour and Rules 11(6) and 11(7) of the Jebel Ali Free Zone Rules, would belie his stance;

-
- *.....that the assets of respondents No. 7 and 8 have surprisingly grown manifold overnight notwithstanding all of their business enterprises run in loss; that the facts and figures showing inflow and outflow of **Hill Metals Establishment** also appear to be fudged and fabricated when seen in the light of the material collected during the course of investigation by the JIT;*

.....that material already brought on the record and collected through the JIT leave no doubt that the assets of respondent No. 1, his children and *benamidars* are disproportionate to their known sources of income and that their failure to satisfactorily account for them **would inevitably entail disqualification of Respondent No. 1 in terms of Section 9(a)(v) of the National Accountability Bureau Ordinance, 1999.**

4. Learned Sr ASC [Kh Harris] appearing for Respondent No. 1 contended:

- *.....that JIT overstepped its mandate by reopening the case of Hudaibiya Paper Mills when it was not so directed by the Court;*
-
- *.....that another investigation or inquiry shall also be barred by the principle of double jeopardy when the Reference relating to the said Mills was quashed in the case of **Hudaibiya Paper Mills Ltd Vs Federation of Pakistan (PLD 2016 Lahore 667);***
-
- *.....that no evidence has been collected by the JIT showing respondent No.1 to have any nexus with the Avenfield apartments, Hill Metals Establishment, Flagship Investment Limited or any other business concern run by respondent no. 7 and 8;that all the material collected and finding given by the JIT do not deserve any consideration inasmuch as they are beyond the scope of investigation authorized by the order of this Court;*
-
- *.....that the investigation conducted by the JIT cannot be said to be fair and just when none of the respondents was questioned about or confronted with any of the documents tending to incriminate them **and***
-
- *.....that the JIT exceeded its authority while obtaining documents from abroad by engaging the firm of the persons happening to be their near and dear;*
-

- *.....that such exercise cannot be termed as Mutual Legal Assistance by any interpretation nor can the documents thus obtained be vested with any sanctity in terms of Section 21(g) of the National Accountability Bureau Ordinance 1999.*

Sr ASC Kh Harris concluded that no weight could be given to the finding of the JIT when it is not supported by any authentic document. An investigation of this type, the learned Sr. ASC added, which is a farce and a breach of due process cannot form basis of any adverse verdict against respondent No. 1.

To support his contention, Kh Harris placed reliance on the cases of **Khalid Aziz Vs State (2011 SCMR 136) and Muhammad Arshad and others Vs The State and others (PLD 2011 SC 350)**.

5. Learned ASC [Salman Akram Raja] appearing on behalf of respondents' No. 6, 7, 8 and 9 contended:

- *.....that Avenfield apartments are owned and possessed by respondent No. 7, and*
-
- *.....that the trail of money and the way it has culminated in the acquisition of the Avenfield apartments stand explained by Qatari letters;*
-
- *.....that respondent No. 6 besides being a trustee of the apartments at some stage of time has not been their beneficial owner.*

Therefore, the correspondence between Errol George, Director FIA and **Mossack Fonseca** & Co (BVI) Limited or the certified copies thereof obtained through an MLA request cannot be relied upon unless proved in accordance with law and that the JIT report and the material collected by it during the course of investigation per se cannot form basis of a judgment in a proceeding under Article 184(3) of the Constitution of the Islamic Republic of Pakistan.

6. Learned ASC [Dr Tariq Hassan] appearing on behalf of respondent No. 10 contended:

- *.....that assets of respondent No. 10 have been audited and examined from time to time but no irregularity was ever found in any of them;*
-

- *.....that the respondent has accounted for whatever assets he owns, possesses or has acquired;*
-
- *that his assets were also subject matter of Reference No. 5 of 2000 which was quashed in the case of **Hudaibiya Paper Mills Ltd Vs Federation of Pakistan (supra)**;*
-
- *.....that another criminal proceeding cannot be initiated when everything has been accounted for down to the rupee.*

The learned ASC [Dr Tariq Hassan] by producing the income tax returns from 2007 to 2016, wealth Tax returns from 1981-1982 to 2000-2001 and from 2009 to 2016, contended:

- *.....that every asset is property vouched and documented;*
-
- *.....that the finding of the JIT has no legal or factual basis;*
-
- *.....that no conclusion much less sweeping can be drawn on the basis of such report;*
-
- *.....that 91 times increase in his assets from 1992-93 to 2008-09 shown in the JIT's report is based on miscalculation;*
-
- *.....that the respondent cannot be impaled on the same charge by imputing a wrongdoing without any tangible evidence;*

[Thus] failure on the part of the FBR to provide the relevant record cannot be construed to the detriment of the respondent when it has been with the NAB Authorities throughout and that with this background in view, it would be rather unjust to thrust the respondent in another treadmill of tiresome trial before the Accountability Court.

7. We [the SC bench] have carefully gone through the record; the report submitted by the JIT and considered the submissions of the ASCs, Sr ASC of the parties as well as the Additional Attorney General [AAG] for Pakistan.

8. We [the SC bench] have already dealt with the background of the case and detailed submissions of the ASCs for the parties in paras 1 to 12 of the majority judgment authored by one of us (Ejaz Afzal Khan, J) and notes written by my learned brothers J Sh. Azmat Saeed and J Ijaz ul Ahsan. What necessitated the constitution of JIT has been highlighted in para 19 of the judgment which reads as under:

"19. Yes, the officers at the peak of NAB and FIA may not cast their prying eyes on the misdeeds and lay their arresting hands on the shoulders of the elites on account of their being amenable to the influence of the latter or because of their being beholden to the persons calling the shots in the matters of their appointment posting and transfer. But it does not mean that this Court should exercise a jurisdiction not conferred on it and act in derogation of the provisions of the Constitution and the law regulating trichotomy of power and conferment of jurisdiction on the courts of law.

Any deviation from the recognized course would be a recipe for chaos. Having seen a deviation of such type, tomorrow, an Accountability Court could exercise jurisdiction under Article 184(3) of the Constitution and a trigger happy investigation officer while investigating the case could do away with the life of an accused if convinced that the latter is guilty of a heinous crime and that his trial in the Court of competent jurisdiction might result in delay or denial of justice.

Courts of law decide the cases on the basis of the facts admitted or established on the record. Surmises and speculations have no place in the administration of justice. Any departure from such course, however well-intentioned it may be, would be a precursor of doom and disaster for the society. It as such would not be a solution to the problem nor would it be a step forward.

It would indeed be a giant stride nay a long leap backward. The solution lies not in bypassing but in activating the institutions by having recourse to Article 190 of the Constitution. Political excitement, political adventure or even popular sentiments real or contrived may drive any or many to an aberrant course but we have to go by the Law and the Book. Let us stay and Act within the parameters of the Constitution and the Law as they stand till the time they are changed or altered through an amendment therein."

9. A careful examination of the material so far collected reveals that a prima facie **tri-able case under Section 9, 10 and 15 of the Ordinance is made out against respondents No. 1, 6, 7 and 8 vis-à-vis the following assets:**

- (i) Flagship Investments Limited.*
- (ii) Hartstone Properties Limited;*
- (iii) Que Holdings Limited;*
- (iv) Quint Eaton Place 2 Limited;*

(v) Quint Saloane Limited [formerly Quint Eaton Place Limited];
(vi) Quint Limited;
(vii) Flagship Securities Limited;
(viii) Quint Gloucester Place Limited;
(ix) Quint Paddington Limited [formerly Rivates Estates Limited];
(x) Flagship Developments Limited;
(xi) Alanna Services Limited (BVI);
(xii) Lankin SA (BVI);
(xiii) Chadron Inc;
(xiv) Ansbacher Inc;
(xv) Coomber Inc; and
(xvi) Capital FZE (Dubai).”

So is the case against respondent No. 10 vis-à-vis 91 times increase [from Rs:9.11 million to 831.70 million] in his assets within a short span of time. What to do in the circumstances has already been dealt with in the majority judgment in the words as follows:

"Any liability arising out of these Sections has its own trappings. Any allegation levelled against a holder of public office under these provisions of law requires an investigation and collection of evidence showing that he or any of his dependents or benamidars owns, possesses or has acquired assets etc disproportionate to his known means of income.

*Such investigation is followed by a full-fledged trial before an Accountability Court for determination of such liability. But where neither the Investigation Agency investigated the case, nor any of the witnesses has been examined and cross-examined in an **Accountability Court** nor any of the documents incriminating the person accused has been produced and proved in accordance with the requirements of **Qanoon-e-Shahadat Order 1984**, nor any oral or documentary pieces of evidence incriminating the person accused has been sifted, no verdict disqualifying a holder of public office could be given by this Court in a proceeding under Article 184(3) of the Constitution on the basis of a record which is yet to be authenticated.*

We must draw a line of distinction between the scope of jurisdiction of this Court under Article 184(3) of the Constitution and that of the Accountability Court under the Ordinance and between the disqualifications envisioned by Articles 62 and 63 of the Constitution and Section 99 of the ROPA and the criminal liabilities envisioned by Sections 9, 10 and 15 of the Ordinance lest

we condemn any member of Parliament on assumptions by defying the requirements of a fair trial and due process.

*We cannot make a hotchpotch of the Constitution and the law by reading Sections 9 and 15 of the Ordinance in Articles 62, 63 of the Constitution and Section 99 of the Act and pass a judgment in a proceeding under Article 184(3) of the Constitution which could well be passed by an Accountability Court after a full-fledged trial. Nor could we lift Sections 9 and 15 of the Ordinance, graft them onto Article 63 of the Constitution, construe them disqualifications and proceed to declare that the member of Parliament so proceeded against is not honest and ameen and as such is liable to be disqualified. A verdict of this nature would not only be unjust but **Coram non iudice** for want of jurisdiction and lawful authority.*

If a person is sought to be proceeded against under Section 9(a)(v) and 15 of the NAB Ordinance resort could be had to the mode, mechanism and machinery provided there under. Let the law, the Investigation Agency and the Accountability Court and other Courts in the hierarchy take their own course. Let respondent No. 1 go through all the phases of investigation, trial and appeal.

*We would not leap over such phases in gross violation of Article 25 of the Constitution which is the heart and the soul of the rule of law. We also don't feel inclined to arrogate to ourselves a power or exercise a jurisdiction which has not been conferred on us by any of the acts of the Parliament or even by Article 184(3) of the Constitution. Who does not know that making of a statement on oath in a trial lends it an element of solemnity; cross-examination provides safeguards against insinuation of falsehood in the testimony; provisions of **Qanoon-e-Shahadat Order** regulate relevancy of facts, admissibility of evidence and mode of proof through oral and documentary evidence and thus ensure due process of law.*

We for an individual case would not dispense with due process and thereby undo, obliterate and annihilate our jurisprudence which we built up in centuries in our sweat, in our toil, in our blood."

10. The same theme was reiterated by my learned brother Justice Sh. Azmat Saeed by holding as under:

"22. It is evident from a bare reading of the aforesaid provisions that the prosecution must establish that a person or his spouse or dependent or benamidar owns or possesses a property. If the aforesaid allegation is proved then the accused must give an explanation as to the source of legal funds for acquiring such property and upon his failure to do so, he becomes liable for punishment under the aforesaid law. Such punishment not only includes fine and imprisonment but also disqualification from holding a public Office, including that of Member of the Majlis-e-Shoora for a period of 10 years under Section 15 of the NAB Ordinance, 1999.

Reference, in this behalf, can be made to the judgments, reported as (1) Iqbal Ahmed Turabi and others v. State (PLD 2004 SC 830), (2) Ghani-ur-Rehman v. National Accountability Bureau and others (PLD 2011 SC 1144), (3) Abdul Aziz Memon and others v. State and others (PLD 2013 SC 594), (4) The State through Prosecutor General Accountability, NAB, Islamabad v. Misbahuddin Farid (2003 SCMR 150), (5) Syed Zahir Shah and others v. NAB and another (2010 SCMR 713), (6) Muhammad Hashim Babar v. State and another (2010 SCMR 1697) and (7) Khalid Aziz v. State (2011 SCMR 136).

23. In none of the aforesaid cases was any person convicted without a definitive finding that the assets were in fact owned or possessed by the accused, his spouse, his dependents or benamidars. And thereafter, the accused had failed to account for the source of funds for acquiring the said property and if the explanation was found unsatisfactory, conviction followed."

11. Almost the same view was expressed by my learned brother Justice Ijazul Ahsan in the words which read as under:

"58. Where there is an allegation that a holder of public office or any of his dependents or benamidars owns or possesses any assets or pecuniary resources which are disproportionate to his known sources of income which he cannot reasonably account for he can be convicted of an offence of corruption and corrupt practices and upon such conviction, penal consequences would follow.

However, such conviction can only be recorded by an Accountability Court under the NAO, after a proper trial, recording evidence and granting due process rights guaranteed by the Constitution to the accused. To transplant the powers of the

Accountability Court and to attach such powers to the jurisdiction of this [Apex] Court under Article 184(3) of the Constitution has neither been prayed for by the petitioners nor can it be, in our opinion, done without stretching the letter of the law and the scheme of the Constitution.

Further, such course of action would be violative of the principles enshrined in Articles 4 and 25 of the Constitution, which guarantee to every citizen the right to be dealt with in accordance with law, equality before law and entitlement to equal protection of law. Adopting any other mode would set a bad precedent and amount to a constitutional Court following an unconstitutional course. This, we are not willing to do, in the interest of upholding the rule of law and our unflinching and firm belief in adherence and fidelity to the letter and spirit of the Constitution."

12. The argument that the JIT overstepped its authority by reopening the case of Hudaibiya Paper Mills when Reference No. 5 was quashed by the High Court does not appear to be correct as the JIT has simply made recommendations in this behalf which can better be dealt with by this Court if and when an appeal, before this Court, as has been undertaken by Special Prosecutor NAB, is filed and a view to the contrary is taken by this [Supreme] Court.

13. The next question emerging for the consideration of this Court is whether respondent No. 1 as a Chairman of the Board of Capital FZE is entitled to salaries and whether the salaries if not withdrawn being receivable as such constitute assets which require disclosure in terms of Section 12(2) of the Representation of the People Act, 1976 and whether his failure to disclose them would entail his disqualification?

The word asset has not been defined in the Representation of the People Act, 1976, (ROPA), therefore, its ordinary meaning has to be considered for the purposes of this case. The word asset as defined in Black's Law Dictionary means and contemplates:

"..an asset can be (i) something physical such as cash, machinery, inventory, land and building (ii) an enforceable claim against others such as accounts receivable (iii) rights such as copyright, patent trademark etc (iv) an assumption such as goodwill".

The definition of the word receivable as used in the above mentioned definition as given in the Black's Law Dictionary is also relevant which means and contemplates:

"..any collectible whether or not it is currently due. That which is due and owing a person or company. In book keeping, the name of an account which reflects a debt due. Accounts receivable a claim against a debtor usually arising from sales or services rendered".

The word 'receivable' also has similar ring and connotation according to Business Dictionary which reads as under:

"Accounting term for amount due from a customer, employee, supplier (as a rebate or refund) or any other party. Receivables are classified as accounts receivable, notes receivable etc and represent an asset of the firm".

The definitions reproduced above leave no doubt that a salary not withdrawn would nevertheless be receivable and as such would constitute an asset for all legal and practical purposes. When it is an asset for all legal and practical purposes, it was required to be disclosed by respondent No. 1 in his nomination papers in terms of Section 12(2) of the ROPA.

When we confronted, the learned Sr ASC for respondent No. 1, whether the said respondent has ever acquired work permit (*Iqama*) in Dubai, remained Chairman of the Board of Capital FZE and was entitled to salary as such, his reply was in the affirmative with the only addition that respondent No. 1 never withdrew any salary. This admission was reiterated in more categorical terms in the written arguments filed by the learned Sr ASC for respondent No. 1 in the words as under:

"So far as the designation of Respondent No. 1 as Chairman of the Board is concerned, this was only a ceremonial office acquired in 2007 when the respondent No. 1 was in exile, and had nothing to do with the running of the Company or supervising its affairs. Similarly, the respondent No. 1 did not withdraw the salary of AED 10,000. Thus, the salary shown in the Employment Contract in effect never constituted an "asset" for the respondent No. 1."

It has not been denied that respondent No. 1 being Chairman of the Board of Capital FZE was entitled to salary, therefore, the statement that he did not withdraw the salary would not prevent the un-withdrawn salary from being receivable, hence an asset. When the un-withdrawn salary as being receivable is an asset it was required to be disclosed by respondent No. 1 in his nomination papers for the Elections of 2013 in terms of Section 12(2)(f) of the ROPA. Where respondent No. 1 did not disclose his aforesaid assets, it would amount to furnishing a false declaration on solemn affirmation in violation of the law mentioned above, therefore, he is

not honest in terms of Section 99(1)(f) of the ROPA and Article 62(1)(f) of the Constitution of the Islamic Republic of Pakistan.

14. As a sequel to what has been discussed in paragraphs 7 to 11 the following directions are made:

i) The National Accountability Bureau (NAB) shall within six weeks from the date of this judgment prepare and file before the Accountability Court, Rawalpindi / Islamabad, the following References, on the basis of the material collected and referred to by the Joint Investigating Team [JIT] in its report and such other material as may be available with the Federal Investigating Agency [FIA] and NAB having any nexus with the assets or which may subsequently become available including material that may come before it pursuant to the Mutual Legal Assistance requests sent by the JIT to different jurisdictions:

a) Reference against Mian Muhammad Nawaz Sharif (Respondent No. 1), Maryam Nawaz Sharif (Maryam Safdar) (Respondent No. 6), Hussain Nawaz Sharif (Respondent No. 7), Hassan Nawaz Sharif (Respondent No. 8) and Capt. (Retd) Muhammad Safdar (Respondent No. 9) relating to the Avenfield properties (Flats No. 16, 16-A, 17 and 17-A Avenfield House, Park Lane, London, UK). In preparing and filing this Reference, the NAB shall also consider the material already collected during the course of investigations conducted earlier.

b) Reference against respondents No. 1, 7 and 8 regarding Azizia Steel Company and Hill Metal Establishment, as indicated above;

c) Reference against respondents' No. 1, 7 and 8 regarding the Companies mentioned in paragraph 9 above;

d) Reference against respondent No. 10 for possessing assets and funds beyond his known sources of income, as discussed in paragraph 9 above;

e) NAB shall also include in the proceedings all other persons including Sheikh Saeed, Musa Ghani, Kashif Masood Qazi, Javaid Kiyani and Saeed Ahmed, who have any direct or indirect nexus or connection with the actions

of respondents No. 1, 6, 7, 8 and 10 leading to acquisition of assets and funds beyond their known sources of income;

f) NAB may file supplementary Reference(s) if and when any other asset, which is not prima facie reasonably accounted for, is discovered;

*g) The Accountability Court shall proceed with and decide the aforesaid References within a period of six months from the date of filing such References; **and***

h) In case the Accountability Court finds any deed, document or affidavit filed by or on behalf of the respondent(s) or any other person to be fake, false, forged or fabricated, it shall take appropriate action against the concerned person(s) in accordance with law.

15. As a sequel to what has been discussed in paragraphs 13 above, the following declaration and direction is issued:

*i) It is hereby declared that having failed to disclose his un-withdrawn receivables constituting assets from Capital FZE, Jebel Ali, UAE in his nomination papers filed for the General Elections held in 2013 in terms of Section 12(2)(f) of the Representation of the People Act, 1976 (ROPA), and having furnished a false declaration under solemn affirmation respondent No. 1 **Mian Muhammad Nawaz Sharif is not honest** in terms of Section 99(f) of ROPA and Article 62(1)(f) of the Constitution of the Islamic Republic of Pakistan, 1973, therefore, he is disqualified to be a Member of the Majlis-e-Shoora (Parliament);*

*ii) The Election Commission of Pakistan shall issue a notification disqualifying respondent No. 1 Mian Muhammad Nawaz Sharif from being a Member of the Majlis-e-Shoora (Parliament) with immediate effect, where-after he shall cease to be the Prime Minister of Pakistan; **and***

iii) The President of the Islamic Republic of Pakistan is required to take all necessary steps under the Constitution to ensure continuation of the democratic process.

16. The Hon'ble Chief Justice of Pakistan is requested to nominate an Hon'ble Judge of this Court to supervise and monitor implementation of this

judgment in letter and spirit and oversee the proceedings conducted by the NAB and the Accountability Court in the above matters.

17. This Court commends and appreciates the hard work and efforts made by Members of the JIT and their support and ancillary staff in preparing and filing a comprehensive and detailed Report as per our orders. Their tenure of service shall be safeguarded and protected and no adverse action of any nature including transfer and posting shall be taken against them without informing the monitoring Judge of this Court nominated by the Hon'ble Chief Justice of Pakistan.

18. We also record our appreciation for the valuable assistance provided to us by Mr Naeem Bokhari ASC; Kh Harris Ahmed Sr ASC; Mr Salman Akram Raja ASC; Dr Tariq Hassan ASC; Mr Taufiq Asif ASC; Sh Rasheed Ahmed, petitioner in person, Mr Ashtar Ausaf Ali, Attorney-General for Pakistan; Mr Waqar Rana AAG and Mr Akbar Tarar, Acting Prosecutor-General NAB and their respective teams.

19. These petitions are thus disposed of in the terms mentioned above.

JUDGE JUDGE JUDGE

Date of Hearing: **17th to 21st July 2017** [Judgment Reserved].

On 28th July 2017; in the open court the **FINAL ORDER OF THE COURT** was read over by J Ejaz Afzal Khan which contained **paragraphs 14 to 16** of the above detailed judgment. For this announcement, the full bench comprising of the following judges was present:

MR. JUSTICE ASIF SAEED KHAN KHOSA
MR. JUSTICE EJAZ AFZAL KHAN
MR. JUSTICE GULZAR AHMED
MR. JUSTICE SH. AZMAT SAEED
MR. JUSTICE IJAZ UL AHSAN

The above judgment was declared ***'Approved For Reporting'***.

Scenario 219

PAN-LEAKS JUDGMENT: ANALYSIS

The 3-members Implementation Bench of the Supreme Court of Pakistan, headed by Ejaz Afzal Khan, in its original jurisdiction, finally CONCLUDED its part of verdict thus completing the earlier judgment dated 20th April 2017 in **Panama Case**. The judges present were:

- MR. JUSTICE EJAZ AFZAL KHAN
- MR. JUSTICE SH. AZMAT SAEED
- MR. JUSTICE IJAZUL AHSAN

On 28th July 2017; in the open court the **FINAL ORDER OF THE COURT** [*placed in the previous scenario*] was read over by J Ejaz Afzal Khan which contained **paragraphs 14 to 16** of the above detailed judgment. For this announcement, the full bench comprising of the following judges was present:

- MR. JUSTICE ASIF SAEED KHAN KHOSA
- MR. JUSTICE EJAZ AFZAL KHAN
- MR. JUSTICE GULZAR AHMED
- MR. JUSTICE SH AZMAT SAEED
- MR. JUSTICE IJAZUL AHSAN

The above judgment was declared '**Approved For Reporting**'.

LOCAL MEDIA ANALYSIS:

On 29th July 2017; the PML[N] nominated Punjab Chief Minister Shahbaz Sharif as the prime minister after his election as MNA, while Shahid Khaqan Abbasi would be the interim prime minister before electing Nawaz Sharif's younger brother as member of the National Assembly.

The decision was taken at a consultative meeting of the PML[N] which was endorsed by its parliamentary committee; the Party meeting was held at

the Punjab House where former prime minister Nawaz Sharif was in the key chair. It was resolved that:

"An interim prime minister will be brought in for 45 days to facilitate Shahbaz Sharif's election as member of the National Assembly from NA-120, Lahore that has fallen vacant due to the disqualification of Nawaz Sharif by the Supreme Court."

Shahid Khaqan Abbasi, a close ally of Nawaz Sharif, was considered an undisputed leader within the party. He remained the PIA Chairman starting from 1997 till the 12th October 1999, coup; when he was arrested and kept in jail for about two years. Abbasi for the first time was elected as MNA in 1988 after the death of his father Khaqan Abbasi.

It remains a fact that most PML[N] leaders and members of the Sharif family had agreed on former defence minister Kh Asif's name as the interim prime minister but his name was not finalised following opposition from Ch Nisar Ali Khan, the former Interior Minister.

Nawaz Sharif had stepped down on the same day [28th July 2017] as prime minister after the Supreme Court's final judgment announced - his ouster added to a grim and long list of civilian governments cut short in the country — including two of his own previous terms as prime minister.

When Nawaz Sharif stepped in prime minister's office after sweeping victory in general elections of May 2013, he was a widely popular party leader but with a deep grudge against the country's powerful military establishment. He thus moved quickly to establish civilian authority in specific security areas which were being handled by the Generals in a better way; on going tensions with India and maxims of nuclear safety on American wish were the main issues.

Nawaz Sharif's own political legacy was gutted with long stories of corruption and rift within his own family being triggered by his younger brother Shahbaz Sharif, the Chief Minister of Punjab. PML[N] had to choose another National Assembly member to be the new leader of the house and Prime Minister to work until the next general elections.

The Supreme Court's verdict capped more than a year of high political drama in Pakistan; the judges disqualified a Member of Parliament who was found to be dishonest and concealed his assets. The court also ordered the opening of criminal investigations into the Sharifs affairs.

Nawaz Sharif stepped down immediately; his life-long disqualification cut short the third tenure of a man who has been a leading figure in Pakistani politics for nearly three decades since his first term from 1990 to 1993. It was the most serious political ramification yet of the Panama Leaks.

The papers linked Sharif's children to the purchase of London property through offshore companies in the British Virgin Islands in early 1990s. At that time the children were minors, and the purchase was assumed to have been made by Nawaz Sharif.

Dozens of senior government figures worldwide were among those identified in the leaked files as the beneficiaries of offshore interests. The UK's HMRC placed 22 people under investigation.

The case against the Sharif family took a turn in July [2017] when forensic experts cast doubt on documents central to the defence of the PM's daughter, Maryam, who claimed she was only a trustee of the companies that bought the London flats.

Another Opinion; after the announcement of judgment, PML[N] ferociously criticized the judges and the top court, as was expected, while PTI supporters celebrated the verdict. Those criticized the Supreme Court's judgment primarily based their arguments on following grounds, as opined by Saad Rasool in daily the '**Nation**' dated **30th July 2017**:

- *that the judgment should have been on '**Panama**', and instead it focused on '**iqama**';*
- *a suggestion that the SC was acting on the directions of '**someone else**'; and*
- *that the SC had opened uncontrollable moral floodgates by invoking the '**sadiq & ameen**' clause of Article 62(1)(f).*

SC's judgment in the said Panama Case came in two separate and distinct parts. First, an 18-page note, authored by Justice Ejaz Afzal Khan, written on behalf of the three honourable judges [members of the implementation bench] who had not rendered their final judgment on the 20th April 2017. And the second, a 6-page note, signed by all five members of the SC's bench, which constituted the "**Final Order of the Court**".

This last part, the **Final Order of the Court**, was the operative portion of the SC's judgment, primarily consisted of directions issued in the unanimous judgment of J Ejaz Afzal, J Sheikh Azmat Saeed, and J Ijazul Ahsan. Importantly, Justice Asif Saeed Khosa and Justice Gulzar Ahmed, who had already rendered their final judgment, authored or added no new

verses. As per constitutional principles, they had merely signed the order, standing by their earlier detailed judgment.

In fact, the opening lines of the J Ejaz Afzal's note declared that **"this judgment is in continuation of our judgments dated 20.04.2017 in Constitution Petitions No. 29, 30 of 2016 and Constitution Petition No. 03 of 2017"**, as such, that later part was read as the last 25 pages of the earlier order.

*Consequently, the observations made in the 20th April 2017 judgment – **in regards to Qatari letter, Prime Minister's speeches, reverse-accounting spreadsheets, etc** – held full strength by all means.*

*Thus the SC's judgment speaks that all five members of **the bench agreed on the conclusion of disqualifying Nawaz Sharif.***

J Khosa and J Gulzar's judgments were rendered before the **'new material'** unearthed during the JIT process, making it the main file on record. As such, both they were convinced that [*even ignoring the material placed on record later from JIT*] there were enough contradictions within the defence raised by Sharif family to merit disqualification.

*[Explicitly, Justice Khosa had observed that the prime minister **"....economized with the truth, provided no details of any bank account, any banking transaction or any money trail, instead presented the Qatari letter as nothing but an afterthought with absolutely nothing on the record to substantiate the same.***

This unbelievable story of oscillating and vacillating explanations had no credibility, and made one wonder where truth and honesty stand in the list of priorities of the PM, thus meriting disqualification under Article 62 and 63 of the Constitution".]

The remaining three judges, agreed with the conclusion arrived at by J Khosa and J Gulzar – that of disqualifying PM Nawaz Sharif – but on the narrowest possible grounds so as not to open the **'floodgates of morality under the sadiq & ameen'** clause, and concluded that '62(1)(f) disqualification is attracted against someone who lies on **'solemn oath'**.

Thus instead of focusing on PM's speeches, his statement before the JIT, or even [wrong & fake] submissions before the SC, the 3-members bench wrote about and focussed on the *assets from Capital FZE Jebel Ali, UAE "he is disqualified to be a Member of the Majlis-e-Shoora (Parliament)." See text of the judgement for details.*

The fact remained that this interpretation of the SC bench attracted **unwarranted criticism from countless quarters, including several eminent members of the legal fraternity;** but reality was that the parliament should have been blamed - which had consistently chosen to keep Article 62(1)(f) in the Constitution, despite having had ample opportunities to amend it.

The SC or the judiciary was not to be blamed. In fact, when the 18th Constitutional Amendment was being drafted, a suggestion was made by the PPP that Article 62 and 63 should be amended; and this suggestion was most vociferously opposed by none other than PML[N]; so it suffered.

The intelligentsia, however, wondered when Asma Jahangir, the champion of human rights and former president of Supreme Court Bar Association apparently tried to shield corruption and corrupt politicians of Pakistan, while saying that:

"The judgment has caused cracks in the walls of supreme court because it is so unique. It will create doubts about whether it is a political judgment."

The intelligentsia endorsed Asma's plea and suspicion that the ruling was unique because it was against the corruption of those **rulers who were caught and proved through their own fake documents but simply let off by the SC's Implementation bench without due punishment;** disqualification was not enough.

The PML[N] as the top political party in Pakistan held that in the political, democratic and historic perspective of Pakistan, it was a distressing judgment. They had strong opinion that:

"Nawaz Sharif has stepped down immediately, despite serious reservations about the judgment but the history will make its own judgment after this verdict. And Nawaz Sharif will be successful in the court of God and people of Pakistan."

Amber Rahim Shamsi, a journalist known for hosting a show on **Dawn TV**, said of the verdict:

"The Sharif political dynasty has somehow managed to survive Pakistan's rough and bloody politics for over three and a half decades through wheeling and dealing. It is hard to imagine all the family falling like a pack of cards."

FOREIGN PRESS HAILED SC JUDGMENT:

UK's daily 'the guardian' dated **28th July 2017** hailed the said decision and opined that:

*"Transparency International and Global Witness said UK authorities must now work to establish whether the Sharif family still own the London properties, and **consider seizure proceedings if they were found to be bought with the proceeds of crime.**"*

*When these leaks first came out, the UK government promised to clean up the property market to show the world that **'there is no home for the corrupt in Britain' – it's time they made good on that promise.**"*

Though the SC's judgment left Pakistan's politics in turmoil, it was a very international affair. It was sparked by revelations in the Panama Papers – concerning luxury London property, bought through British Virgin Islands companies linked **to Mr Sharif's children, who were minors at the time.** In 2008, they used the Swiss arm of Deutsche Bank to borrow £7m against the flats.

The files proved, in an eye-opening fashion, that members of the political elite had not played by the rules their citizens obeyed. The wealthy rulers had opted to maximise & conceal their wealth and its origins by exploiting multiple jurisdictions. Nawaz Sharif gone but there was no institution in Pakistan to take serious note of its national wealth – to track billions of dollars in unpaid taxes or other assets spread world over.

UK's daily 'the Telegraph' dated **28th July 2017** wrote: [Pakistan's] Supreme Court dismissed PM Sharif after the judicial panel said his family could not account for its finances and opulent purchases of houses in UK.

[But Pakistan's intelligentsia held that the SC's three members bench had compromised with accused as it had not mentioned the said reasons to disqualify the PM – the SC bench disqualified the PM on one flimsy ground.]

The court also ordered a criminal investigation against the prime minister and his family. Justice Ejaz Afzal Khan said in court:

*"Having **furnished a false declaration** under solvent information, **Nawaz Sharif is not honest**. He is no more eligible to be an honest member of the parliament and he ceases to be holding the office of prime minister."*

[The SC's three members Implementation bench did not include even the above said words in its judgment; a professional dishonesty it was. The PM was sent home on very flimsy reason. The SC bench judges had ignored even their own uttered words & reasons when the judgment was drafted.]

Mr Sharif, 67, always denied any wrongdoing and rejected graft claims as 'trash'; he and his allies always alleged there was a conspiracy to unseat him. His daughter Maryam was his presumptive political heir but she was also named in the Supreme Court judgement as having to face corruption charges – though the court left her Scot free.

Speaking after the verdict, PTI's Chairman Imran Khan said:

"Pakistan has won today. Historically there have always been two kinds of laws prevailing in the country, one for the weak and poor and the other for the rich and powerful."

The poor guy [Mr Khan] couldn't grasp that in fact a conspiracy had been hatched by the SC judges against Pakistan's populace while saving Maryam Safdar by NOT taking any instant action against her for placing series of FAKE & FORGED documents before the apex court.

See a script from UK's daily '**the Independent**' dated **28th July 2017** under the title:

How Pakistan's Prime Minister Nawaz Sharif was brought down by a font:

"Pakistan's Prime Minister, Nawaz Sharif, has been forced to resign after he was disqualified from office by the country's top court. The

Supreme Court dismissed Mr Sharif after a damning corruption probe into his family wealth.

Interestingly the use of a Microsoft font has played a huge role in Mr Sharif's downfall. *The Calibri font was at the heart of the scandal that engulfed Mr Sharif and his daughter, Maryam Sharif, after the 2016 Panama Papers revealed a string of offshore companies linked to the family had been used to purchase a number of luxury properties in London.*

Documents submitted in defence of the Sharif family appeared to show that Maryam Sharif was only a trustee of the company that bought the flats. However, the declaration, dated February 2006, was typed in the Calibri font, which was not introduced until 2007 - raising suspicions that the document may have been forged.

*They [the JIT & the SC] dismissed the documents, which were assessed by the **Radley Forensic Document Laboratory in London, as falsified.***

In 1998, this newspaper had established bank accounts containing five million pounds which were set up in the names of three members of a British family from Ilford, Essex.

*His second term was also cut short after a military coup against him and he was placed on trial for "**kidnapping, attempted murder, hijacking and terrorism and corruption**". He was convicted and given a life sentence but after Saudi Arabia intervened, Mr Sharif was placed in exile for ten years."*

'Poorly informed' **the Independent** didn't guess that the mighty Supreme Court of Pakistan had disqualified PM Nawaz Sharif neither on the basis of **Calibri Font**, nor for amassing huge heaps of wealth in the name of Ilford bases British family, nor keeping luxury properties in London with admitted sources of income – BUT the PM was sent home on the basis of an **un-notified IQAMA & directorship of a company in Dubai.**

Referring to the '**New York Times**' dated **28th JULY 2017;**

"Watching the courtroom drama was the country's powerful military. There had been hushed speculation that the court, in coming to its decision, had the tacit, if not overt, backing of powerful Generals.

*The Supreme Court had asked the members of the Sharif family to provide a paper trail of the money they used to buy their London apartments. Investigators found that **they were living beyond their means.***

*Despite repeated court exhortations, Mr. Sharif's family and its lawyers failed to provide satisfactory documentation. **Several of the documents they produced were declared fake or insufficient.***

Here again, the NYT staff couldn't grasp that none of the above mentioned reasons i.e. living beyond means OR their London apartments OR fake documents had extended any loss to Nawaz Sharif – or at least the Supreme Court considered so – BUT an IQAMA of Dubai got stuck into his throat which was his ONLY FAULT perhaps.

The NYT cited above also wrote a brief that how Nawaz Sharif served as prime minister an unprecedented three times; all his terms were cut short. Here's how: they played out.

- **In August 1990**, Mr. Sharif was ushered into power as head of the Pakistan Muslim League. As his business grew, suspicions of corruption surfaced. He was dismissed by President Ghulam Ishaq Khan in 1993. The Supreme Court eventually deemed his dismissal unconstitutional, but Mr Sharif resigned under pressure from Pakistan's military.
-
- **In February 1997**, Mr Sharif was elected again. Two years later, a military coup ended his term after he fired the army chief, Gen Musharraf, and then kept the General's return flight to Pakistan from landing. Troops loyal to Gen Musharraf seized the Karachi airport and overthrew the PM. Mr Sharif was tried and found guilty of hijacking and terrorism and sentenced to life in prison.
-
- **Third Term:** After spending seven years in exile in a deal brokered by the Saudi royal family, Mr Sharif returned to Pakistan in mid 2007. He was cleared of criminal charges [by a rogue Chief Justice Iftikhar M Chaudhry] and deemed eligible to run for office.

Mr Sharif was again elected prime minister **in May 2013**, but he was met with opposition and faced large protests in 2014. He was tried on corruption charges after the 2016 Panama Papers revealed that his children owned expensive homes in London through a string of offshore companies.

The NYT specially mentioned that the whole PML[N] held that the party had **"strong reservations about the verdict."** The ruling, while expected, left undecided the long-term fate of Sharif family which had been leading the Pakistani politics for over thirty years. He and his supporters portrayed the court verdict as victimization and a grave conspiracy involving international powers – referring to the US.

The newspaper held that Mr Sharif's removal from office pushed his political succession plans into dismay and confusion. His daughter, Maryam Safdar 43, who was being groomed as his political heir but was also implicated in the same corruption cases.

Political analysts were bound to hold that the verdict gave Imran Khan an undeniable political and moral victory, because it was his moral pressure on the superior court to take up the Panama Leaks case; he was definitely strengthened – and visibly hailed through.

Next day's '**New York Times**' [of **29th JULY 2017**] again marked that:

*"During his most recent tenure, Mr. Sharif had an uneven relationship with the military. His overtures of more **openness toward India**, Pakistan's long-time foe, backfired as Generals spurned his efforts.*

More recently, Mr. Sharif had to fire his information minister and two top aides to placate the army."

See the public comments appeared on NYT pages in that regard:

Tabula Rasa July 29, 2017

'Mr. 15% [Nawaz Sharif] is toppled in a scandal. Wow, the people accept a dip into the well, however a little moderation please. Luckily, Mr. 10% [PPP's Chief Zardari] is ready...

Abu Bakar July 29, 2017

'A corrupt leader gets punished for undeclared properties. The parliament can choose new Prime Minister without any delay to democratic...'

Daily the '**Washington Post**' dated **30th July 2017** in one of its write-ups on Pakistan commented:

"The papers revealed that three of Mr Sharif's children owned or could sign authorizations for offshore companies in the British Virgin Islands [BVI's]. This raised questions about the origins of the family wealth.

Mr Sharif told the court through his lawyer that he did not own any shell companies or property through offshore holdings himself, without addressing whether his children did. The Panama Papers led to protests, and calls for his resignation....

*The court subsequently created a five-member panel to investigate, and **the panel's report accused Mr Sharif's family of perjury, forgery and hiding assets.***

*It [the Court] found, among other things, that Mr Sharif's daughter, **Maryam Nawaz, potentially falsified ownership papers that were dated 2006 but written in a font that was not commercially available until [January] 2007.** The court then acted unanimously to force him out of office.*

During the course of the proceedings, certain documents had been given, which were blatantly false, and on the basis of those fabricated documents the Supreme Court concluded that there has been forgery. On that basis, they have the right to disqualify the prime minister."

Once more the same pity that even the WP crew couldn't clutch and grab that the above said reasons only helped the Supreme Court judges to make up their mind to disqualify Nawaz Sharif BUT they didn't feel enough courage within them OR couldn't find way through Pakistani fragile legal provisions to mention these causes in their final decision. Then they had to take refuge behind flimsy stipulation of IQAMA.

Now see a convincing analysis of Nawaz Sharif's expulsion appeared in the '**Foreign Policy**' [FP] of **3rd August 2017:**

"Deposed by an army general in 1999 and fired by the president in 1993, Sharif is no stranger to the political wilderness....

His latest troubles however may be decidedly more serious. The legal basis for his disqualification is being contested by his supporters on several grounds. But the core failure to disclose

receivable assets from a foreign company is uncontested. Sharif may never be able to hold public office in Pakistan again."

The FP further held that ***Nawaz Sharif failed to make a credible case both in the law courts and in the court of public opinion.***

For [Panama Papers](#) issue, he could have plotted a course that would not only have preserved his tenure as PM but also secured better financial disclosure and transparency in Pakistan.

Instead, Nawaz Sharif chose a confused and baffling strategy of playing the victim, deploying his daughter Maryam Safdar to manage an offending media strategy and blaming that Pakistan's Army was once again plotting to get rid of him. It back-fired as there was no cogent proof showed to the public regarding Army's involvement.

The case against the Sharifs was structured by the un-deniable evidence. Additionally the **extremely incompetent presentation of facts by the Sharif family in the courts, in parliament, and in the public sphere** damaged them more. On top of it, the supporting actors like JIT, having heaps of investigative information from the military intelligence, helped unearth all the financial filth over which the Sharifs claimed their pride. **The FP** further opined that:

*"At each stage, however, the rocket fuel that powered Sharif's crash landing was **his own incompetence**, stemming from his original failure to properly declare his income and assets to the electoral commission [ECP].*

*This was followed by a perplexing decision to claim victim-hood, followed by **comical differences between his official account and that of relatives.***

A laughable effort to explain the family fortune through contacts in Middle Eastern royalty [referring to Qatari dealings] has further eroded his credibility."

However, the disqualification exercise was confined to Nawaz Sharif himself and the fights between him and his equally power-hungry opponents. ***It had little to do with wider questions of justice or fairness or corruption.***

Nawaz Sharif's disqualification wasn't an end to Pakistani elites' corruption or a blow to [Pakistani] democracy either. It, however, created a media that ranks as among the freest in the Muslim world and possibly beyond. Pakistani news channels, newspapers, and social media are rife with real stories of political corruption but NAB, FIA, FBR, the Pakistani 170 years old legal procedures AND high judiciary all impotent.

Those days, the public eye in Pakistan was an unforgiving, untiring beast that never slept. Some of the most relentless probing of Sharifs did not take place in the court of law but on an array of nightly news channels; through their live TV talk shows.

The Supreme Court bench axed Nawaz Sharif with a unanimous 5-0 verdict; good enough and much applauded. But then critics rightly called for the same ferocious independence to be applied to cases in which **other politicians were vulnerable to disqualification including high bureaucrats** – although it was not a bad beginning.

This time, Sharifs could not blame the ever strong 'military establishment'; the military didn't need to cut him down to size because **they did not fabricate the Panama Papers nor did it force the Sharifs to present a mind-numbingly poor legal defence of their ill-begotten wealth – but Sharif had to shoulder the blame at some one.**

DUBAI'S CAPITAL FZE AFFAIRS:
JUDGMENT: MORE JUSTIFIDE SCRUITINY

*[In Pakistan, the family politics represented by the Bhutto-Zardaris and their rivals, the Sharifs, is swathed in corruption. **Each has learned from the other how best to conceal it, minimising paperwork and juggling accounts.***

*Many years ago, when Benazir Bhutto was prime minister, she asked an English journalist what people were saying about her. **"They're saying your husband is totally corrupt, but are not sure about how much you know ..."***

*B Bhutto knew it all, and was the least embarrassed: **"You're so prudish. Times have changed. This is the world we live in. They're all doing it. Politicians in every western country ..."***

Her husband, the president-to-be Asif Ali Zardari, was imprisoned by Sharif, but no 'actual' proof of corruption was discovered: Zardari's loyalty to his cronies was legendary, and they remained loyal in return. Sharif, it appears, has been less fortunate.]

'the guardian' dated **7th September 2008** is referred.

Let us start afresh from a brief of the SC's order.....

On 28th July 2017; a five member Supreme Court bench disqualified Prime Minister Nawaz Sharif from holding public office in well-awaited landmark decision on the Panama Leaks case.

Justice Ejaz Afzal Khan, heading the apex court's implementation bench following the SC's **20th April 2017** order on the Panama Leaks case, announced that the larger bench unanimously deemed PM Sharif unfit for holding office and also ordered an accountability court to open references against him, his family, and other respondents. Immediately after; the PM stepped down from his post.

The original five-member bench of the Supreme Court which heard the Panama Leaks case — comprising J Asif Saeed Khosa, J Ejaz Afzal Khan, J Gulzar Ahmed, J Sheikh Azmat Saeed, J Ijazul Ahsan — announced the much-awaited verdict. The courtroom no:1 was filled to capacity as prominent politicians, lawyers and journalists crowded the room to hear the judges deciding a sitting Prime Minister [Nawaz Sharif]'s fate. Rangers and Frontier Constabulary personnel were deployed at the Supreme Court and the Red Zone to assist the police.

The fact remained that the six-man JIT had concluded: It was compelled to refer to sections 9(a)(v) and 14(c) of the National Accountability Ordinance [NAO] 1999. The JIT report also highlighted Articles 122, 117, 129 and other sections of 1984's Law of Evidence, which placed the burden of disproving the allegations on the person facing accusations.

The judgement, announced shortly after 12pm on Friday, brought N Sharif's third term in power to an unceremonious end. *The federal cabinet was dissolved after N Sharif relinquished his responsibilities as PM same day. The SC's judgment said:*

"The Election Commission of Pakistan [ECP] shall issue a notification disqualifying Mian Muhammad Nawaz Sharif from being a member of the Parliament with immediate effect, after which he shall cease to be the Prime Minister of Pakistan."

The judges ruled that Nawaz Sharif had been dishonest to the parliament and the courts; had not disclosed his employment in the Dubai-based Capital FZE company in his 2013 nomination papers; and thus, could not be deemed fit for his office.

Dubai-based Capital FZE Affairs: PM Nawaz Sharif was sent packing by the SC bench for not being '*honest*' — a prerequisite for eligibility to the Chief Executive's office, enshrined in Article 62 of Pakistan's Constitution. The opinion was, most probably, based on the 10-volume report of the joint investigation team [JIT].

No one could understand that why the SC bench went so weak; in fact compromising. The three judges of Implementation bench had no courage at all; they dispatched nearly all the issues to various accountability courts to probe and judge, saying that they did not fall under the apex court's purview — a coward but filthy attitude.

It was a key technicality emerging from a discovery the JIT made in the UAE that the three judges used as reason to disqualify Sharif. It was based on an allegation that Sharif's counsels had not been able to deny BUT the reason itself was utterly frail and fragile.

In its report, the JIT said it had secured evidence directly from the UAE's Jebel Ali Free Zone Authority [Jafza] confirming that Nawaz Sharif not only served as Chairman of the board of a Dubai-based company, he also drew a salary of 10,000 dirhams between 7th August 2006 and 20th April 2014 — till nearly a year after assuming office of the premiership.

The three judges used only that weak point [*that Sharif did not declare it as asset in his nomination papers for 2013's elections*] instead of straightaway punishing the Sharifs for fake documents placed before the bench on 20th July 2017 on which J Sh Azmat Saeed had also passed highly alarming remarks.

The Sharif family initially denied the claim. However, upon the Supreme Court's questioning, Sharif's counsel — Kh Harris Ahmed — conceded before the court that Hassan Nawaz, the PM's younger son, was the owner of Capital FZE and Nawaz Sharif its chairman.

Kh Harris insisted that though ousted prime minister was chosen Chairman, he did not draw any salary from the company. The purpose of the arrangement, explained the counsel, was solely to secure an *iqama* — work visa — which allowed Nawaz Sharif's easy access to the Gulf state in his years in exile.

UAE's labour laws mandate that all employees must receive a salary through a bank account under the UAE's Wage Protection System [WPS], **"failing which the firm can be blacklisted and shut down"**. This technicality proved to be the former prime minister's undoing. The apex court noted in its judgement:

*"The [...] question emerging for the consideration of this Court is **whether respondent No. 1 [Nawaz Sharif] as a Chairman of the Board of Capital FZE, is entitled to salaries and whether the salaries if not withdrawn being receivable as such constitute assets which require disclosure in terms of Section 12(2) of the Representation of the People Act (ROPA), 1976 and whether his failure to disclose them would entail his disqualification.**"*

Astonishingly, the apex court bench depended upon **the definition of the word 'receivable'** *"....which means [...] 'any collectible whether or not it is currently due'..... When it is an asset for all legal and practical purposes, it was required to be disclosed by respondent No. 1 in his nomination papers in terms of Section 12(2) of the ROPA."*

The legal fraternity held: there were tens of other heavy grounds in the case to disqualify the prime Minister Nawaz Sharif which the SC bench purposefully ignored through word-play gimmicks.

This was the reason that the counsel for Sharif himself immediately affirmed that the prime minister indeed was a Chairman of the board of Capital FZE and that he was entitled to a salary — even if he never withdrew it. It appeared that **'the reason to be declared for disqualification was pre-settled'**.

The SC bench's following reasoning was felt more awkward when mincing the words unnecessarily in the following manner that:

"It has not been denied that respondent No. 1 [Nawaz Sharif] being Chairman of the Board of Capital FZE was entitled to salary, therefore, the statement that he did not withdraw the salary would not prevent the un-withdrawn salary from being receivable, hence [making it] an asset."

The Supreme Court bench thus concluded that:

"It is hereby declared that having failed to disclose his un-withdrawn receivables constituting assets from Capital FZE Jebel

*Ali, UAE in his nomination papers filed for the General Elections held in 2013 in terms of Section 12(2)(f) of the Representation of the People Act, 1976 (ROPA), and having furnished a false declaration under solemn affirmation respondent No. 1 Mian Muhammad Nawaz Sharif is not honest in terms of Section 99(f) of ROPA and Article 62(1)(f) of the Constitution of the Islamic Republic of Pakistan, 1973 and therefore **he is disqualified to be a Member of the Majlis-e-Shoora (Parliament).**"*

The SC bench recommended that all material collected by the JIT tasked with probing the Sharif family's financial dealings be sent to concerned Accountability Court within six weeks.

Another very cogent comment from media:

The SC judges on the bench could have believed the ICIJ investigations carried out by dozens of international investigative journalists through laborious work for more than a year – many countries believed so. What was the need to make out a JIT to reach the same conclusion of disqualification.

In fact the SC judges favoured Nawaz Sharif by making out a JIT knowing that, as usual, NS would buy or tackle the JIT members being his subordinate government officials.

Fact also remains that for disqualification purposes, JIT was not at all needed – threadbare dissection of the PM's speeches on TV and in Parliament viz a viz his sons' TV statements and Maryam's interviews were enough to reach that conclusion.

Justice Khosa & Justice Gulzar correctly understood the above points and made open their minds through the judgment dated 20th April 2017 – then why three other judges showed deviation.

It was a mockery of justice as the general populace knew that the Sharifs would go Scot free from Accountability Courts because NAB's Chairman Ch Qamar Zaman in person had flatly told to the SC during his earlier appearance that:

'...he is not at all inclined to send any case or reference of Sharifs to any court – and he is placing it on apex court's record – [was it not a slap on SC's face].'

The SC bench held that on the basis of JIT's information, cases would be opened against Finance Minister Ishaq Dar; MNA Captain M Safdar; Maryam Safdar, Hassan and Hussain Nawaz; as well as the premier. *A judgement on these references should be announced within six months. One judge will oversee the implementation of this order.*

Here again; **when PM Sharif was being declared as disqualified; the two other MNAs, Finance Minister Ishaq Dar and Capt Safdar were also to be declared 'disqualified' but the SC bench did not follow that route.**

It was a blatant and deliberate compromising act on the part of later three judges that they simply had chosen the reason of Dubai's 'Iqama' & Capital FZE Company to disqualify PM Sharif and ignored other strong reasons **because Ishaq Dar & Captain Safdar were to be saved.**

The judges "**commended and appreciated**" the hard work and efforts made by members of the JIT in preparing and filing a comprehensive and detailed report. The court order said:

"Their [JIT members] tenure of service shall be safeguarded and protected and no adverse action of any nature including transfer and posting shall be taken against them without informing the monitoring Judge of this Court nominated by the Honourable Chief Justice of Pakistan."

But the fact remained that the three judges of Implementation bench had not used any such proof or document which the JIT had procured through so hard work except that related with Capital FZE Company – an utter disappointment for the legal fraternity all over the country.

Coming back; **other media reports** held that PM Nawaz Sharif was removed from office in a unanimous verdict **over corruption allegations;** the judgment by the five-member court capped a year of political controversy over corruption allegations unleashed by the Panama Papers Leak in April 2016. Nawaz Sharif stepped down immediately and headed towards a pre-planned strategy to choose an interim prime minister to be accepted by the parliament.

The SC decision threw the ruling party into turmoil ahead of elections due in 2018. The disqualification of Nawaz Sharif for the whole life had cut short the third tenure of a man who had been a leading figure in Pakistani politics for nearly three decades.

Most political analysts held that the judgment was expected so but on more stern and demanding grounds which were available through JIT's exhaustive report. The ruling was apparently a big win for Imran Khan, who had been inexorably calling for N Sharif's removal; but more logical decision could have been penned down.

See few lines from EDITORIAL of UK's '**the guardian**' dated **28th July 2017** specially commenting upon Pakistan Affairs of that day:

"No prime minister of Pakistan has completed a full term in power since the country won independence 70 years ago.... On Friday the Supreme Court disqualified him from office and referred the issue of his family's offshore assets to anti-corruption authorities....

*The files proved, in eye-opening fashion, that members of the political elite have not played by the rules..... **The German newspaper Süddeutsche Zeitung shared the data;** the International Consortium of Investigative Journalists [ICIJ] arranged for teams from 80 countries.....*

The Panama Papers sparked the resignation of Iceland's prime minister within days. David Cameron came under intense scrutiny over his family's tax affairs. Malta is still dealing with the political fallout. Now Mr Sharif has gone.....

Efforts must not stop there."

The case against the Sharif family took turn when documents of February 2006 appeared using a font, Microsoft Calibri that was available only from 30th January 2007; thus termed as forged by the bench itself. Certain other documents placed before the SC were found blatantly false.

The SC had rightly concluded that **"there has been forgery; on that basis, they have the right to disqualify the prime minister"** but as per rogue traditions of Pakistani style judiciary, **the SC bench could not find courage to use its own jurisdiction of applying Sec 476 PPC to punish the wrong-doers at its own.**

The general populace was seen angry over the judiciary because the SC had given much relaxation to the rulers; 60 days JIT's tenure in the name of '**fair trial**' though everything was proved through documentary proofs.

At another place daily *'the guardian'* dated **28th July 2017** quoted **'Transparency International'** and **'Global Witness'** like world organisations which were urging, as noted before, that:

"UK authorities must now work to establish whether the Sharif family still own the London properties, and consider seizure proceedings if they were found to be bought with the proceeds of crime.

*When these leaks first came out the UK government promised to clean up the property market to show the world that **'there is no home for the corrupt in Britain'** – it's time they made good on that promise."*

Since Pakistan's foundation in 1947, things like assassinations and military takeovers used to happen but that day [28th July 2017] it was money rather than force that sent N Sharif home. The SC surprised itself by voting unanimously to ensure that no one going to be the exception.

In Pakistan, the metaphors came fast and furious – Pakistanis have always been sentimental in such situations:

"...the Sharifs have been fixing matches for ever. The public mood full of distrust; Sharif has looted the country long enough; other parties deserve a chance.

....Nawaz Sharif's party PML[N] is fighting back, accusing the SC of vendetta – which usually means that his billions could not buy any judge [but still the people doubted]."

The PML[N]'s think tanks held that the Pak-Army's invisible hand ensured the unanimous verdict of the Supreme Court. Did force actually trump money? This notion was given a boost when the federal Interior Minister, Ch Nisar, calmly informed the press a day before [on 27th July 2017] that the country faced **four serious threats**, known only to four key players – including himself, of course – but others not named.

What were the threats; mainly the US, as always, was supposedly angry about Pakistan's closeness to China. The other could be Sharif's servility to the Saudi monarchy which had been vexing Iran. Such presumptions were the semi-official interpretation; Sharif was an obstacle and had to be removed. However; it could only be partially true if not out-rightly rejected.

There was little doubt that political corruption had acquired colossal proportions in Pakistan; attempts by military regimes to harpoon this whale failed because they refused to address corruption of so large scale – **failure of NAB & FIA in Gen Musharraf's era is referred.**

The other problems confronting the country remained the endemic violence against minorities, women and the poor.

Nawaz Sharif was knocked down through a constitutional clause inserted by his one-time patron, Gen Ziaul Haq, stipulating that every MP must be "***honest and sincere***". However, the fact remains that the whole Senate, National Assembly and four provincial assemblies would probably be empty had the said clauses of Art 62 & 63 made applicable sincerely.

"Even a dog distinguishes between being stumbled over and being kicked."

~ **Oliver Wendell Holmes Jr.**, Supreme Court Justice

Scenario 220

POST 28/7 JUDGMENT AFFAIRS

Nawaz Sharif of the Pakistan Muslim League Nawaz Faction PML[N] grasped victory in general election of 11th May 2013, with sweeping majority from Punjab, enabling him to become the prime minister for the third time. The nation witnessed smooth transfer of power and it was a historical moment in the country.

On 28th July 2017; a Supreme Court bench sent Nawaz Sharif home unceremoniously with a unanimous verdict declaring him that he was **'NOT HONEST'** to the nation. What went wrong between 2013 and 2017, which not only led to the fall of PM Nawaz Sharif for the record third time but also brought an end to his 32 years of parliamentary politics?

Nawaz Sharif pleaded that he was innocent and fell victim of the conspiracy; but by whom and why [*see the **Scenario 216** in this regard*] – he never made it open and explicit. An option of filing a review petition was with him, however, with remote chances of success.

It was worked out by the PML[N] and, of course, Nawaz Sharif wanted it that Shahid Khaqan Abbasi would be the new incumbent for 45 days, and then his brother CM Shahbaz Sharif [*after winning by-election from NA-120 first to become eligible for the PM's slot*] would take over till the next elections in 2018.

ABBASI - NEW PRIME MINISTER:

On 1st August 2017; Shahid Khaqan Abbasi, a loyal supporter of Pakistan's ousted PM Nawaz Sharif, got elected as his successor by the country's parliament; PML[N]'s Abbasi received 221 votes in the 343-member National Assembly. His closest rival, Syed Naveed Qamar, from the opposition party PPP, secured 47 votes. PTI candidate Sheikh Rashid secured 33 votes and JI's Sahibzada Tariqullah four.

Mr Abbasi, 58, was sworn in to his office at the presidency palace in Islamabad but his party only wanted him to serve as an interim premier for 45 days until Shahbaz Sharif could win a National Assembly seat in a by-election. The opposition criticised this plan as dynastic and undemocratic, something Mr Abbasi rejected while saying:

"I may be here for 45 hours or 45 days. I am the prime minister and I am not here to keep the seat warm, I will do the work of 45 months in 45 days, if I remain here."

Shahid Khaqan Abbasi took oath in presidency as 18th prime minister of the country; MQM-P, with 24 members also announced to back PML[N]'s candidate for the slot. The new PM criticized the Supreme Court [SC] of Pakistan's verdict that disqualified Nawaz Sharif a week before shortly after being elected as PM; while saying that:

"I am with Nawaz Sharif for 30 years, he never asked me to indulge in corruption. Nawaz Sharif's fault is that he made Pakistan a nuclear power. Those [PTI] who levelled allegations against Nawaz Sharif have ended up securing only 33 votes.

There would be another Supreme Court where there would be no JIT, and where we will depose that Nawaz Sharif never indulged in corruption. I am also grateful to the opposition and Imran Khan for remembering us in their daily slandering."

Moving on, PM Abbasi termed the SC's verdict on the Panama Leaks case **"unprecedented"**, saying that **"although the party was blind-sided by the judgement, we accepted it as it was"**.

Continuing, the prime minister-elect urged that the Constitution be respected; adding that:

*"Politics, which has come to be seen as a disreputable profession, will be made respectable again. **Be it the government, bureaucracy, opposition or the army — we are in the same boat,** and a hole in this boat will sink everyone.*

We will continue taking difficult decisions; we'll take action against private militias providing security to citizens. There is not a single country in the world which allows the licensing of automatic rifles for citizens. Action will be taken against them if my cabinet allows for it. The federal government will seize all automatic weapons, compensating people in return."

The premier, carrying forward Nawaz Sharif and the PML[N]'s promises, vowed to eliminate load-shedding by November that year [2017] as he highlighted various infrastructure and development projects initiated by his party and government as examples of its commitment to the country's growth. PM Abbasi further divulged:

"One thing that is very close to my heart is [the collection of] taxes. The perception here is that paying taxes is optional [...] if my cabinet approves, I will set my sights on non-taxpayers."

PM Abbasi also briefly mentioned a focus on agriculture, education and health services. Speaking about the state of education, the premier called for improvements in higher education and the need for a national testing mechanism. PPP's Naveed Qamar said:

"...the advice you get from technocrats and others will sound very logical, but the advice you get from this house will be that which matters to the people. You said you have 45 days, but I will nonetheless insist that you have 10 months."

Sheikh Rashid, the second runner-up, also congratulated Abbasi on becoming the prime minister through a democratic process; however, he expounded on shortcomings in the **PML[N]'s economic policy, including a \$5 billion decrease in exports, an 'unbelievable' \$35bn loan, and unemployment of about 1 million people.**

Just to show a gesture of loyalty and thanks-giving, the new PM Abbasi dismissed the corruption allegations against his former leader and said he hoped Nawaz Sharif would return to parliament soon. His words were that the people of Pakistan did not accept Sharif's disqualification and vowed to continue his predecessor's plans.

PM Abbasi was jailed [spent two years behind bars] by Gen Musharraf for not testifying against Sharif's following 12th October 1999's bloodless coup in which Nawaz Sharif's elected government was overthrown. Nawaz Sharif and his family subsequently signed a ten years '**no politics**' contract and had left for Saudi Arabia. However, that loyalty to Sharif's was later repaid to SK Abbasi with a high-profile cabinet position when Nawaz Sharif returned to power in May 2013.

PM Abbasi was a member of the governing body of the PML[N]. He has been elected to Parliament six times, losing an election only once. Representing Murree area, a constituency in Rawalpindi, Mr Abbasi entered

politics in 1988, when he ran for and won the seat vacated upon his father's death.

After losing his first and only election in 2002, Mr Abbasi founded **Air Blue Limited**, a budget carrier. After being elected to Parliament in 2013, he was named as Commerce Minister; then awarded as Minister of Petroleum & Natural resources in 2013. He held that position until last week, when Mr Sharif's cabinet was disbanded by the Supreme Court.

Mr Abbasi comes from a wealthy and well-connected political family. His father was a Member of the Parliament and a commodore in the Pakistani Air Force. His father-in-law was Director General of Inter-Services Intelligence [ISI] – Pak Army.

'New York Times' dated **1st August 2017** wrote about PM Abbasi:

"An electrical engineer by training, he received a bachelor's degree from the University of California, Los Angeles, and a master's from George Washington University in Washington.

*People who know him, including businessmen who have dealt with him, say he is highly intelligent and has a sharp sense of humour. In addition to his holdings in **Air Blue**, he is said to own property in his hometown, Murree, and a restaurant business, making him one of Parliament's richest members."*

On 2nd August 2017; the veteran journalist Mazhar Abbas wrote in daily **'the News'**:

"Nawaz Sharif's four-year term revolved around few controversies, some generated as a result of his own decisions, while others struck as a consequence of his decisions.

- ***Trial of former army chief, Gen Musharraf,***
- ***Civil-military relationship,***
- ***Karachi operation, which, in the later stage, led to the break-up of his relationship with both the MQM and the PPP – their partners in thick & thin,***
- ***Imran Khan's dharna and his aggressive politics,***
- ***[Secret] relationship with India.***

Metro Bus and Motorway remained hallmark of his term as well, like during his previous two terms, beside number of energy projects, as he had promised zero load-shedding during his tenure."

Many PML[N] leaders in Punjab believed that Nawaz Sharif '**smartly deprived**' his younger brother [Shahbaz Sharif] of an opportunity to become prime minister and at the same time shattered the dreams of his nephew, Hamza Shahbaz to take over Punjab.

According to them, Shahabaz was made to miss a golden opportunity to succeed his elder brother as there was no guarantee he would get the premier's cap in 2018 in case the PML[N] would win the election. Kalsoom Nawaz would be there if Maryam Safdar got entangled in the accountability process – though the former was not healthy enough.

The fact remains that Shahabaz failed to convince his elder brother or the latter played smart politics to keep him confined to Punjab. Nawaz played excellent family politics. First he announced Shahbaz his successor. Later a campaign within the PML[N] was built that Shahbaz's absence from Punjab would be disastrous for the party.

Shahbaz Sharif tried his best to persuade Nawaz not to worry about Punjab and leave it to his son [Hamza]; Shahbaz also managed to send a request to Nawaz Sharif from more than 200 PML[N] MPAs from Punjab, endorsing father in the centre and son in Punjab – but Nawaz Sharif didn't buy the said game; as if was family business or monarchy.

Once the decision was conveyed to Shahbaz, he asked his confidant Minister Rana Sanaullah to tell the media that how most party members wanted him in Punjab. It was only a face saving for Shahbaz.

The inner circles knew that the decision to 'retain' Shahbaz in Punjab had been finalised. The extended cabinet of PM Abbasi was a proof of it; the on-going arrangement suited the leadership as Nawaz Sharif would see matters in the Centre and Shahbaz Sharif in Punjab.

Later, an 'official' announcement was also made about withdrawing Shahbaz Sharif from the NA-120 race; Nawaz Sharif had announced after his disqualification by the SC that his younger brother would be the REAL prime minister after an interim arrangement of 45 days for which Mr Abbasi was selected; then Kulsoom Nawaz was announced as PML[N] candidate for vacant NA-120 – and got her elected too. The family intrigues and Shahbaz Sharif's politics both ended at least till next elections.

PML[N]'s stalwarts had genuinely believed that the party wanted Shahbaz in Punjab which was their stronghold constituency. Since Shahbaz had good equation with all MPAs in Punjab and all ongoing development projects were on his finger tips, a larger section of the party was of the view that he better continued delivering in Punjab.

PM NAWAZ SHARIF'S 3RD EXIT:

Nawaz Sharif started his third power journey well. He gave a reception to the outgoing president, Asif Ali Zardari, and despite PPP's reservation over elections, which Zardari had termed 'ROs polls', the PPP leaders attended the reception and congratulated Nawaz Sharif.

Nawaz Sharif took a historic decision in Balochistan, when despite PML[N]'s majority, he allowed National Party's Dr Abdul Malik to form government in an arrangement with the PML[N]. Two-and-a-half years were given to the NP, and the second half tenure was kept reserved for PML[N]'s Sanaullah Zehri – and later got it implemented smoothly.

Trouble started when Nawaz Sharif, against the advice of his own senior party leaders decided to put Gen Musharraf on trial for high treason; **3rd November 2007's Emergency Plus**. The subsequent days proved that it was a decision in haste without sensing the mood within the military ranks especially of the new incumbent Gen Raheel Sharif.

The military reacted differently; everyone witnessed PML[N]'s discomfort and embarrassment, and ultimately Nawaz Sharif withdrew its original stance and Gen Musharraf was allowed to leave the country in a strange manner, leaving many questions unanswered.

In the year 2014, the army had launched a major operation in North Waziristan for the first time, the Pak-military narrative about Taliban had changed. The army asked Nawaz Sharif to politically own the operation and pacify the voices of concern, coming from religious parties as well as from Imran Khan but [surprisingly] he preferred to stand by **Tehrik-e-Taliban Pakistan** [TTP]; Maulana Fazlur Rehman and Rana Sanaullah were made to keep secret liaisons with Taliban leadership.

Then, Nawaz Sharif took a controversial decision by initiating a dialogue with the TTP through a committee; the talks were seen broken after Taliban refused to lay down arms and put some hard conditions. It resulted

in the massacre of 143 children at the Army Public School [APS] Peshawar; Imran's stance had also changed and he supported the operation of the military which they had to plan in changed security situation.

In 2014, Nawaz Sharif took another major decision about the Karachi operation while trying to keep both the PPP and united MQM into bond. Special powers were delegated to the rangers and an apex committee was formed to monitor the operation on day to day basis. Unlike the past three operations in Karachi, it was decided that it would be across-the-board and Pak-Army was asked to send its Rangers there.

Nawaz Sharif claimed the above move as his success; yes – partially it was though Rangers iron hand had played the major role. However, the hidden policy of friendly opposition from the PPP was lost with the arrest of Dr Asim Hussain. The MQM was the worst-hit, as not only its strong alleged militant group was dismantled, but the party was also divided into three factions; has been discussed in detail in:

THE LIVING HISTORY OF PAKISTAN VOL-III & IV

[810 pages] printed in Surrey UK in 2017.

The fact remained that Nawaz Sharif could not tackle the PTI and its chief Imran Khan in an effective way. Sharif twice missed the bus for resolving the crisis; first, when Imran Khan demanded probe into alleged rigging in FOUR constituencies. It was not such an issue to address from someone like Sharifs with a comfortable majority in the assembly.

Nawaz Sharif should have engaged him and without any probe could have gone for re-election; it could have defused the vary cause of 126-day *dharna* and also the incident of Model Town killings blown up by Dr Qadri. Luck again favoured Sharifs because the PPP and other opposition parties stood with the Parliament and in a way rescued the Prime Minister Nawaz Sharif from a no-win situation.

Later, the Judicial Commission findings against a large-scale rigging also gave the PML[N] an upper hand as was expected by all; however, Nawaz Sharif didn't opt to bring major electoral reforms for making the parliament strong - thus on domestic front created problems for himself.

More conspicuously, Nawaz Sharif lost all sympathies of his own voters when he went too fast in developing relationship with India without realising that good relations with Pakistan negate the very basic politics of Indian PM Narendra Modi. PM Modi's surprise visit to Lahore had not been

for improving relationship with Pakistan, but just to show thus deceive the world that India was moving forward.

The China-Pakistan Economic Corridor [CPEC] was the biggest achievement of Nawaz Sharif but it was also true that the initial work for CPEC had taken start during the PPP government. The PML[N] government could rightly claim of taking the matter on a fast pace despite certain controversies like eastern / western routes etc. By making changes in the major rout of motorway from North to Gwadar, the PML[N] lost confidence of not only his political allies but caused delays in project.

Lastly, the Panama Leaks appeared in April 2016 not only gave new political life to Imran Khan [***who was down after big political loss in election rigging case***] but also created serious problems for Sharifs. Like the way he mishandled 2014 *dharna*, Nawaz Sharif once again misjudged the issue. He had the great opportunity in defusing the tension by engaging the parliament and other parties but missed the train.

In Mazhar Abbas's words again:

"Politics is the game of opportunities, possibilities and timing; if you miss opportunities, there is left nothing for any politician but to regret."

On 7th August 2017; Former Prime Minister Nawaz Sharif made open to the media-men that the decision to disqualify him had been taken earlier and the reason in this regard was searched later. He also turned around his earlier decision and announced that CM Shahbaz Sharif would stay in Punjab and would not contest the by-election of NA-120, Lahore. No party candidate for the by-poll was selected till then.

Nawaz Sharif disclosed when a judge stated over lack of promotion of a bureaucrat [***that the prime minister should know there is still a lot of space in the Adiala Jail***], he had written a letter to the then CJP Anwar Zaheer Jamali but got no response. The fact was that file of the official concerned was not found even with his office.

The former prime minister said that the judges' remarks like **godfather**, behind every fortune there was a crime and the government was the **Sicilian Mafia** were inappropriate. He felt that not only he but every member of his family had appeared before the Panama JIT; AND a flimsy ground was made the basis of his disqualification.

Nawaz Sharif told the media:

"When he had declared millions of rupees, his property and other assets why he would have concealed a petty amount – the un-drawn salary – that he even did not receive from his son's company. He was its chairman only to get Dubai's visa.

At the time, he was in London that he had to leave after every six months. He wanted to get rid of the frequent visa hassle."

When Nawaz Sharif was leaving for Raiwind from Islamabad, he was pointed out that there were greater risks in travelling by the GT Road, he said: *"I have pristine objectives to achieve not for my person but for the people. The question is of Pakistan's future."*

Nawaz Sharif consciously avoided to answer questions about giving a prize posting to former army chief - saying he would not speak on sensitive matters. To another question, he said it was Chaudhry Nisar Ali Khan's own decision not to be part of the new federal cabinet of PM Abbasi; however, the media knew well about deep gulf within the PML[N].

After Nawaz Sharif's departure, there were odd cartoons in the world media especially in America on which he said this was the bad image of Pakistan being painted abroad. Answering a media question he said Gen Musharraf had specifically promulgated the ***National Accountability Ordinance [NAO] 1999 to persecute him and regretted that his government could not somehow get rid of this law.***

Nawaz Sharif had instantly relinquished his charge as PM and left his prime ministerial office after the apex court judgment but showing utter resentment; saying he had several reservations about the verdict. He considered it NOT appropriate that the mandate of millions of people was thrown away and sent packing ***by just five people.***

Nawaz Sharif cried over the situation declaring it '***all un-precedented developments'*** – constitution of bench and later another bench, formation of the JIT, presentation of its fortnightly reports to special bench of the SC, monitoring of the proceedings of the Accountability Court and the NAB by a SC judge, inclusion of ISI and MI representatives in the JIT and finally judgment announced by FIVE judges instead of THREE.

The former prime minister was satisfied that it was not a corruption charge or misuse of official authority allegation that became the ground for his

disqualification but his disqualification was based on a **'trivial issue'**[?]. His well-wishers had counselled him not to appear before the JIT or resign before presenting himself before it but he refused because, as per PM's contention, **'his hands were clean'**.

Nawaz Sharif was prepared to talk about the Charter of Democracy [CoD] with Asif Ali Zardari and every other political party AND to reframe its provisions so that the recurrent drama [of accountability] might come to an end; as if he was on a noble mission but Zardari had a far better political mind to sense consequences well ahead – thus he declined.

On 9th August 2017; former PM Nawaz Sharif, on his way back to Lahore, addressed his rally at Committee Chowk Rawalpindi and said **that the Supreme Court's decision to depose him last month was a 'joke' and an insult to voters;** adding that he did not want their support for his reinstatement but for changing the destiny of the country. The exact narration comprised of following scripts:

"...that the [SC's] decision against him was an insult of the mandate given to his government by the people of Pakistan; the world and the Pakistani nation had not accepted it at all.

I want to ask you whether the [SC's] decision was correct; [the gathering chanted No, No]. SC's decision is mockery - when no corruption charge was found, I was disqualified for not taking salary from my son.

Had my government not been ended, unemployment could have been done away with in the next two to three years [however, the statistics showed that during PMLN's four years, unemployment had increased by about 9pc]

The country would no more like this joke with democracy."

In nut shell, while he was travelling to Lahore, the decline of Nawaz Sharif and his empire, his political faction and PML[N] culture, was being televised, live, across Pakistan along with his caravan of supporters, dwindling in parts, here and there.

DISQUALIFIED PM LEADS A NATION:

Nawaz Sharif was a tired man till then, who had lost his political punch as well as all semblances of democratic ethics; he was politically isolated even

in the midst of thousands of supporters. Was he targeted by some undefined conspiracy, which stretched from the shores of Panama to the cathedrals of justice and khaki doors of Rawalpindi – one has to analyse NS's language & expression during his circus journey to Lahore.

During the initial days of disqualification, Nawaz Sharif had been [erroneously] told that his popularity was enough to overwhelm State institutions. That if he went to the public, through the GT Road, his reception would shake the army and judiciary – they would have no choice but to restore him. How wrong were his advisors led by his daughter Maryam and Talal, Danyal and Saad being her team.

As the journey started, Nawaz Sharif suddenly discovered that he was the emperor without clothes; that his popularity could impress only few likes of Talal Chaudhary and Marvi Memon. This reality turned him into a besieged and plagued creature; he started cursing the judges & Generals and soon discovered that no one really wanted to buy his shouts and tears.

As the journey became arduous & tiring, so did his rhetoric; his speeches focused on three central ideas - military, judges and Imran Khan.

Nawaz Sharif claimed that the Army ["establishment"] had sent his democratic governments packing like over the past 70 years. BUT the general populace knew that **he himself had come to power in early 1980s simply because he was the favourite child of a military ruler – Gen Ziaul Haq**. Then he conspired with the then army chief to dislodge the elected government of Benazir Bhutto in August 1990 [now established through the Asghar Khan case]; **Judges & Generals in Pakistan Vol-I [2012] GHP Surrey UK** is referred.

Nawaz Sharif claimed that five people [the judges] sent him home, even though millions had voted him in. Who could remind him that it was not just five '**people**' it was the honourable Supreme Court of Pakistan - empowered by the Constitution of Pakistan to do so. Sharif was forgetting that even one unconfirmed judge of a High Court is empowered by the Constitution to dismiss the guilty Prime Minister.

Nawaz Sharif tried to make visible that constitutionalism was a hindrance for democracy. At each stop, he asked his supporters whether they would defend the people's mandate thus pitting democracy against constitution, or pitting anarchy against rule of law. What rhetoric; that anyone who could gather a few thousand people in the streets should be considered

above the law, the Constitution and the Courts? If a murderer produces a thousand people in his support, should he be exonerated?

It was not democracy at all; these were sounds and images of a dynasty that had finally collapsed. And that decline – the slow and painful crumbling of a legally proved corrupt politician – was being televised live for the whole world to laugh at the quality of governance in Pakistan. In fact it was a tragic end corrupt leadership.

'Still my PM': *On the same day, National Assembly Speaker Ayaz Sadiq said that 'he still considers Nawaz Sharif his prime minister - in my heart.....'*

Ayaz Sadiq was speaking to reporters after attending a meeting of top PML[N] leadership in Raiwind; the meeting, was chaired by Nawaz Sharif and attended by Hamza Shahbaz, Kh Asif, Saad Rafique, and Rana Sanaullah, among others.

In the meeting, the main focus remained on strategies to amend laws to make it easier provide easy and cheap justice to public. *"Whatever happened with us & [PML-N] should not happen again and we need to amend the constitution to ensure that,"* one participant held.

After that, new developments took place in Punjab – **'black coat barbarianism'**; a group of PML[N] lawyers pelted stones at the Lahore High Court building. Simultaneously, Nawaz Sharif and his family refused to appear before the NAB authorities [pursuant to the Court's order] in the wake of simmering differences between the bench and a minority segment of the bar, with the aim of eroding judicial authority.

[The facts: *some arguments between Mr Sher Zaman, President of Multan Bar Association and Justice Qasim Khan, culminated in a contempt notice issued against Sher Zaman. In its aftermath, a full Bench of the Lahore High Court [LHC] issued a show-cause notice to Sher Zaman on 26th July 2017, directing him to appear before the said Court on 31st July. Sher Zaman refused to accept notice.*

Nonetheless, the LHC exercised restraint and did not proceed against him on the said date, based on assurances given by senior members of the bar that 'they will ensure the presence of contemnor' on the next date of hearing. The case was then fixed for 2nd August, when Sher Zaman again refused to appear before the honourable Court. The Court, once again, exercised restraint, and did not issue non-bailable warrants of arrest, on the assurance

of President and Vice-President of LHCBA, that he would appear on the next date of hearing.

On the 11th August 2017, when the case was fixed for hearing, Sher Zaman still did not appear before the Court. Instead, senior members of Pakistan Bar Council and Punjab Bar Council, including Mr Ahsan Bhoon, Ms Asma Jehangir, Mr Farhad Shah and Mr Ghulam Sarwar Nihung, appeared before the Court and 'unanimously undertook that if they fail to produce the contemnor before the Court on the next date of hearing, they will disassociate themselves from the contemnors and would want the Court to proceed against the contemnors in accordance with law.'

*Finally, on 21st August 2017, when the case was next heard, Sher Zaman once again failed to appear before the Court; thus in light of his **'consistent defiance to appear'** before the Court, non-bailable warrants were issued.*

Feeling disgraced; the alleged supporters of Sher Zaman showed reaction; ransacked the LHC building, broken down its gates, and pelted stones at Court officials and the police around. In response, the police used water cannon and tear gas to disperse the crowd, which enraged the 'lawyers' who then attacked the Court with full vigour and anger.]

Around the same time, in the face of failing battle cry of 'revolution', the Sharifs launched its own series of attacks against the judiciary that had disqualified Nawaz Sharif; and started repeating their malicious rhetoric against **'five people'**. Anti-judiciary sentiments were openly played and displayed with nefarious and evil designs.

Nearly four weeks after the SC announced disqualification, [media reports of 25th August 2017 are referred] the former Prime Minister Nawaz Sharif remained comprehensively engaged in guiding the PML[N]; even at that difficult moment, Asad Junejo, son of former Prime Minister Mohammad Khan Junejo, joined it after meeting Nawaz Sharif.

Before departing for his one-day visit to Saudi Arabia, new Prime Minister Shahid Khaqan Abbasi held a consultative session with Nawaz Sharif which was also attended by Finance Minister Ishaq Dar and others, who accompanied him to Jeddah. Nawaz Sharif's entire core team was back in the federal cabinet with some additions recommended by him [ex-PM] to his choice successor, PM Abbasi.

Apart from earlier appointment of five special assistants [SAs] – Barrister Zafarullah, Miftah Ismail, Senator Dr Asif Kirmani, Dr Mussadiq Malik and Kh Zaheer Ahmad that followed the cabinet formation – the latest selection of another two SAs – Nasir Iqbal Bosal and Haroon Akhtar – completed the circle of nominations for top positions.

Besides Nawaz Sharif's omission, former Interior Minister Ch Nisar Ali Khan opted out as per his announcement made before the 28th July's ruling that he would stay out of the federal cabinet regardless of the judgment. However, Nawaz Sharif was able to earn much larger sympathy wave due to apparently minor ground on which he was declared ineligible. The return of his whole team in the federal cabinet demonstrated that he kept on holding the complete sway.

PM Abbasi had declared on the very first day that Nawaz Sharif's policies would be continued and implemented in letter and spirit. Virtually every PML[N] leader and worker looked towards him; he was the unique disqualified ex-premier, who relished firm control over the government while being out of office. He successfully allocated work of the government and the PML[N] separately to various groups.

That division of functions had to continue till the general elections in 2018. Obviously, the ex-premier aimed to lead the PML[N] into the fresh parliamentary polls. Nawaz Sharif's some opponents wanted to see him in jail sooner than later but Sheikh Rashid opposed such action as it could politically benefit the ex-premier.

Saad Rasool's essay, titled as LAW OF MAFIA, appeared in daily '**Nation**' dated **27th August 2017** described well about that day's Pakistan:

"A new un-written Constitution – if you have 'X' amount of money, you need not suffer through an accountability process in Pakistan.

If you can gather a thousand people in the streets, you need not go to jail. If you can convene a hundred black-coats, you will not be held in contempt. If you can call a lawyer's convention, you may scandalize and ridicule the bench. If you can get (buy?) a certain number of votes, you still not be disqualified.

*You may martyr people in a street (Model Town killings), and will never be made to answer. If you live in large enough mansions, you need not justify their means. If you own properties and **iqamas** abroad, you may escape this country, unscathed.*

And Allah Ditta, who can do none of these things, will appear in court, be held in contempt, suffer the NAB, and be jailed [not for fun sake] - being weak as well as poor."

REF AGAINST JUSTICE KHOSA [SHAME]

In mid August 2017, a five-page complaint against Justice Khosa was circulated among media persons, wherein page 2 of the document which seemingly detailed Justice Khosa's alleged '**misconduct**', was missing; there were no signatures or stamp on the complaint.

In the '**reference**', the speaker of the National Assembly Ayaz Sadiq had allegedly complained that Justice Khosa's calling him as a nominee or loyalist of the PM and it was a misstatement and contrary to the facts. It also caused disparagement and breach of privilege of the august house of the National Assembly comprising 342 members and the speaker elected by those members as the custodian of the house.

Para 68 of Justice Khosa's judgment cited above said:

"...Even the speaker of the National Assembly who could refer the matter to the Election Commission of Pakistan belongs to his political party and is his nominee."

The reference contained unusually harsh words against Justice Khosa, including that "*the honourable judge miserably failed to comprehend and appreciate the speaker's powers under the Constitution*".

Other accusations included Justice Khosa's alleged contempt for the speaker's position according to the warrant of precedent - that the honourable judge "*tarnished the noble image and reputation enjoyed by the judiciary in Pakistan and the comity of nations.*"

Justice Khosa was in the news since he quoted novel '**The Godfather**' in his judgment dated 20th April 2017 on the Panama Leaks case. The reason behind creating the controversy was that Justice Khosa was going to head a five-member bench of the apex court to hear review petitions of former PM Nawaz Sharif and his children.

Being the senior-most judge of the apex court, he himself was also a member of the Supreme Judicial Council [SJC] where complaint against

NAB Chairman Qamar Zaman was also pending. J Khosa had not only passed judgment against Nawaz Sharif, but also against former Chief Executive Gen Musharraf.

The SC registrar, who was also Secretary of the SJC, denied receiving any complaint against Justice Khosa.

The statement issued by AGP Ashtar Ausaf said: *"It appears that someone or some political party is trying to create a wedge between the legislature and the judiciary. You may have noticed a lot of disinformation being spread around. The idea seems to create despondency."*

The National Assembly speaker's office also contradicted the news; the National Assembly spokesman said: *"The speaker has not filed any reference against any judge of the Supreme Court."*

It was a planned conspiracy from more loyal activists of PML[N] against Justice Khosa which died its own death after a day's maligned campaign on Pakistani media. See an analysis appeared in daily '**Nation**' dated **20th August 2017** on that conspiracy against the apex judiciary:

*"Nawaz Sharif is perhaps no Pharaoh, nor can he be counted in the same league as Caesar. However, his tirade against the judiciary, during the whimpered GT-Road rally, culminating in a reference being drafted [**on behalf of the Speaker**] against Justice Asif Saeed Khosa, has all the signs of a desperate individual whose dynastic dreams are finally crumbling underneath the weight of constitutionalism and the law."*

The fact remained that Justice Khosa's observations with respect to the Speaker were correct and based on facts; the Speaker had favoured Nawaz Sharif in the Parliament, by not sending his case to the ECP. He [the Speaker] had dismissed all references against Nawaz Sharif regarding Panama, while forwarding those against Imran Khan and PTI's Jehangir Tareen to the ECP. In reality he was the most partisan Speaker in Pakistan's Parliamentary history.

Pakistan's history also witnessed that the PML[N] had once supported the SC in making observations against PPP's Speaker, at the time of Yousaf Raza Gillani's dismissal; **PLD 2012 SC 774** is referred. The political elite forgot that the Supreme Court could pass appropriate directions about '**administrative decisions of the Speaker**' again had the situation demanded and the apex court consider it appropriate.

Astonishingly, the said observations regarding the Speaker Ayaz Sadiq were passed by the SC's bench in its decision dated 20th April 2017, the why wait for almost 4 months – simply because the final verdict on Panama Leaks was delivered on 28th July 2017. The truth remains that when PML[N]'s verbal threats against the judiciary – from **Saad Rafique's 'lohey kay chaney'** to the barbaric speech of Nihal Hashmi – failed, PML[N] resorted to build pressure against judiciary through notorious gimmicks.

Nawaz Sharif's GT-Road rally could not pull enough crowds to achieve his political objectives though he had started the rhetoric of **"five people having robbed him of the sanctity of vote"**. When that did not work out according to PML[N]'s plans, then a direct attack on Justice Khosa was launched; a hopeless attempt to intimidate the esteemed judges and to make the Supreme Court controversial.

The intelligentsia held that through the above moves, the PML[N] declared an open war against the judiciary and the Constitution; political rhetoric, and [at last] the draft reference against a senior judge were testament to this fact. Sharifs' dynasty was crumbling but the nation didn't allow the constitutional institutions to be damaged.

Recall the attack on the Supreme Court of Pakistan in November 1997; some one using name of the Speaker of National Assembly, at the behest of his political master, decided to directly attack the integrity and esteem of the honourable Supreme Court, by singling out Justice Khosa, who headed the five-member Panama case bench.

The Attorney General of Pakistan claimed that no such reference was filed. Fair enough but, despite this clarification, no one affirms that who drafted that reference. It was the same or similar strategy which was adopted against the military, during Dawn Leaks in mid-2016.

However, as a result, the drafted reference glorified Justice Khosa's stature and firm standing for law and the constitution.

NAB CASES OF SHARIFs OPENED:

On 7th September 2017; the Executive Board meeting of the National Accountability Bureau [NAB] approved references to be filed against the Sharif family and Finance Minister Ishaq Dar; the Supreme Court had

ordered the NAB to file references against Sharif family and Senator Dar within six weeks and the deadline was going to end that day.

The meeting which took place at the NAB headquarters was presided over by NAB chairman Qamar Zaman Chaudhry; the references approved by the executive boards were prepared by NAB Lahore and NAB Rawalpindi. The meeting reviewed the four references against former Prime Minister Nawaz Sharif, Maryam Nawaz, Captain Safdar and Ishaq Dar.

Next day, NAB authorities filed four references along with over dozen documentary files from six countries against the Sharif family and Finance Minister Ishaq Dar; 17 communications containing actionable evidence from foreign countries were submitted along with.

The Central Authority of Switzerland, in response to two requests, provided all the details sought by the JIT against the accused in the Panama Leaks case. The British Virgin Islands [BVI] provided details about all the offshore companies owned by the children of Nawaz Sharif.

The government of United Kingdom also provided details about Avenfield properties under the Mutual Legal Assistance [MLA]. All new files had come through Volume X, this was an ongoing process. The government of Luxemburg also responded to the JIT request accordingly.

Similarly, **Saudi Arabia, in its seven communications**, also provided some facts about properties of Hussain Nawaz and his family. The governments of United Arab Emirates [UAE] and KSA also provided details about **Azizia Steel Company, Capital FZA and Hill Metal Est.**

UAE government also provided details about Finance Minister Ishaq Dar, who was also facing a separate reference. NAB also relied on findings gathered by the Panama JIT headed by Wajid Zia.

The references were filed in Accountability Courts in Rawalpindi and Islamabad; the NAB HQ sent the copies of approved references. NAB Lahore had sent references against Nawaz Sharif and his children over Avanfield Properties and against Ishaq Dar for possessing assets beyond means. Similarly, the NAB Rawalpindi had prepared reference against Sharif Family over Azizia Steel Mills and their 11 companies.

[It was a point to note that a day earlier {on 6th September 2017}, SC's three-member bench expressed its annoyance with the NAB performance in Balochistan. While hearing a case against

Balochistan's former food minister Asfandiyar Kakar, the SC held that NAB was facilitating corruption in the province with its poor performance; unfortunate state of affairs.

Justice Dost Mohammad commented that: ***'The poor performance of NAB Balochistan's DG Irfan Mangi is visible.'*** Justice Faiz Essa said ***'...he should be made a co-accused in the case because of his dismal performance.'***

The said comments of Justice Dost were criticized all over the media and intelligentsia because the apex court knew that:

"Mr Mangi remained engaged in the Panama Leaks JIT and it was more important cause thus he could not spare time to supervise the said case against the former food minister.

Secondly; due to very close buddy of PML[N], DG NAB Qamar Zaman Chaudhry purposefully kept Irfan Mangi away from Food Minister's case."

Otherwise, SC's Justice Essa was correct to point out that NAB had made fun of country's judicial system; people who were caught "red-handed" were being released.

Food Minister Kakar was granted bail against a surety of Rs:5 million; he was arrested by NAB in the high court premises in March 2017 after Balochistan High Court rejected his bail plea. Kakar was accused of embezzlement of over Rs:2 billion during the government of Pakistan Peoples Party while he was serving as a food minister in the provincial cabinet of former Chief Minister Nawab Aslam Raisani.]

Referring to **'the News'** dated **11th September 2017:**

"All the properties owned by former prime minister Nawaz Sharif, his children and Finance Minister Ishaq Dar in the country now stand attached and cannot be transferred to any other person after filing of references against them by the NAB in the light of the Supreme Court's July 28 verdict in the Panama Papers case."

Similarly, the Sharif family members could not make transactions through their bank accounts without prior approval of NAB. However, the properties owned by the Sharif family and Ishaq Dar in foreign countries could not be attached as there was no such provision in any law under which NAB could take this action.

{ Under the Money Laundering Laws & provisions, the NAB through government of Pakistan could ask the foreign countries, especially Dubai and UK, to get hold those estates for onward return to the peoples of Pakistan – BUT as the PML[N] government remained in saddles, so no action of any sort was taken. }

Further, that none of the NAB regional offices had recommended that the names of the accused persons should be included in the exit control list [ECL]; the question didn't arise in the meeting of the Executive Board of NAB – as the PML[N]'s paid team was there.

The NAB Rawalpindi submitted references with the NAB HQ on 31st August 2017, whereas references from Lahore NAB office were received on 5th September. During the meeting, the prosecution branch opined that the references had enough evidence to strengthen the case and further information would be added to main case as soon as replies received from foreign countries.

The evidence collected from the FBR, FIA and other offices within short time was a highly professional job done by regional offices of NAB. Regarding attachment of the properties as soon as the inquiry started, Section 23 of NAB Ordinance 1999 was very clear. It reads:

"Notwithstanding anything contained in any other law for the time being in force after the chairman NAB has initiated (an inquiry or) investigation into (any offence) under this Ordinance, alleged to have been committed by an accused person, (accused) person or any relative or associate of (accused) person or any other person on his behalf, shall not transfer by any means whatsoever, (or) create a charge on any property owned by him or in his possession, while the inquiry, investigation or proceedings are pending before the NAB or the court; and any transfer of any right; title or interest or creation of a charge on such property shall be void."

About the properties of Nawaz Sharif and others, the issue was dealt under Section 21 of NAB Ordinance 1999. The said ordinance authorises chairman NAB or NAB court to write foreign jurisdiction requesting them attached properties of person against whom investigation starts about the reference

filed. In Sharif's case, the decision to write to foreign jurisdiction was left with the Accountability Court – a blatant dishonesty on the part of Chairman Ch Qamar Zaman.

On 17th September 2017; Begum Kulsoom Nawaz of PML[N] won the NA-120 by polls with 61,254 votes by defeating her opponent PTI's Dr Yasmin Rashid who bagged 47,066 votes.

This contest, however, virtually took place between ex-premier Nawaz Sharif and his rival Imran Khan in the wake of former's disqualification by the apex court on latter's petition in the Panama Leaks case as MNA from NA-120. And in this context, Nawaz emerged victor.

According to unofficial results, Begum Kulsoom Nawaz clinched victory with a clear margin of 14,188 votes. Yaqoob Sheikh of Milli Muslim League remained on third slot while Faisal Mir of PPP got fourth position with 1441 vote only. Ziauddin Ansari of *Jamaat-e-Islami* [JI] received only 143 votes.

Around 115,820 voters exercised their right to vote out of total 321,786 registered voters in the constituency. The turnout was low as only 36 percent voters polled their votes in all 220 polling stations.

As many as 44 candidates were competing for NA-120 victory. However, surety bonds of 42 contestants were forfeited including PPP's candidate Faisal Mir and Qari Yaqoob Sheikh who secured about 4,500 votes.

Maryam Safdar sarcastically and loudly said that in NA-120 the people opted to reject the decision of the Supreme Court; the people not only defeated the opponents of PML[N] who were visible but ALSO THOSE WHO WERE NOT – clearly she was referring it to the Pak-Army.

She said so while delivering her victory speech at PML[N] Model Town Secretariat, adding that:

"The masses have given their decision on the Supreme Court's verdict. You have fought and won against conspiracies where on one hand it was the PML[N] while on the other it was all the forces who attack elected prime ministers in this democratic country and who set up a treacherous plan to besiege Nawaz Sharif."

Maryam alleged that there was an organised effort to sabotage the PML[N] and it started even before the bye-election when party's key campaign persons were abducted, blind-folded and transported to unknown places.

On 27th September 2017; the Accountability Court indicted Finance Minister Ishaq Dar in a reference filed by the NAB on the directions of the Supreme Court for possessing assets beyond known sources of income.

The Supreme Court had ordered the anti-corruption watchdog to file corruption references against former Prime Minister Nawaz Sharif, his children, close aide Ishaq Dar and his son in law captain Safdar in Panama Papers case ruling on 28th July 2017 through a judgment regarding Panama Leaks. However, Dar rejected the charges read out by the judge.

The minister held that his assets were in accordance with his income. Judge Mohammad Bashir handed him a copy of the reference to finance minister's counsel Barrister Masroor Shah, along with copies of related documents comprising 23 volumes.

REVIEW PETITIONS - NAILS IN COFFIN:

On 14-15th September 2017; the Supreme Court heard and dismissed all the review petitions filed by Sharif family and Ishaq Dar against apex court's ruling dated 28th July 2017 in Panama Leaks case. The court held that reasons for rejecting the petitions to be recorded later.

"All these review petitions are dismissed," said SC's Justice Asif Saeed Khosa who headed the five-member review panel. In a long appeal demanding that his case be reviewed, Sharif's legal team presented 19 points challenging the apex court's judgement.

Expressing reservations over court's decision, ruling party's GGB [***Gali Galoch Brigade***] said even a terrorist had the right to appeal, but in this case a prime minister was denied that right and sent home; free trial and right to appeal was ignored.

PTI's leader Fawad Chaudhry termed the decision as victory for good governance; adding that **"....now Papa, Phuppo and Pappu will return, and the money too. The slogan of Kiun Nikala is raised from GT road to NA-120 – but now it stands answered."**

The Supreme Court observed that former pm Nawaz Sharif received salary from Capital FZE and insisted that there were examples of appointing monitoring judges in the past.

Nawaz Sharif's counsel Kh Harris said that Article 62(1)(f) of the Constitution could not be applied to anyone for merely concealing assets BUT also conceded while saying that:

"My client has been disqualified for life-time on not disclosing his work permit and salary from an offshore company, (however) nullifying general elections could only dismiss him for a single election term (five year term)."

Justice Ejaz Afzal & Justice Ijazul Ahsan held that:

*"The employment agreement showed that a salary of 10,000 dirhams had been set for Nawaz Sharif AND the Joint Investigation Team [JIT] documents tell us that Nawaz Sharif had a bank account [**in the name of Nawaz Sharif with employee No 194,811**] to receive the salary [and it received].*

Once you [Kh Harris] also admitted that your client was entitled to get salary then the intention would not fit in the agreement that was given in black and white."

The SC also held that:

"Though the salary ceased to be an asset from January 2013 [when the company was shuttered] it remained an asset till then and the more so on 30th June 2012 which is the crucial date in terms of Section 12(2)(f) of ROPA. [...] It was an asset out and out. It was thus required to be disclosed in the nomination papers of the petitioner for the 2013 General Election."

The apex court further said that:

"...even if it had ignored the definition of the word "asset" it used in the July 28 verdict —the very admission of the petitioner that he waived the salary so accrued and accumulated in January 2013 in favour of the company speaks for itself.

*Had there been no admission we would not have stepped in as we did not step in when the document issued by **Mossack Fonseca***

showing respondent No.6 [Maryam Nawaz] as the beneficial owner of the Avenfield apartments, was disputed by her.

We also did not step in when many other documents disclosing several other assets purportedly owned by the children of the petitioner were disputed."

*"[...] we not only gave him [N Sharif] a fair chance to vindicate his position before this court, heard him at length for almost two days but also accepted whatever **he stated about work permit, his employment contract with Capital FZE Jabal Ali, his position as the chairman of the board** and his entitlement to salary which according to him was not withdrawn.*

*Hence, the mere fact that we didn't agree with petitioner when he stated **that his un-withdrawn salary is not an asset** would not amount to denial of fair chance to vindicate his position."*

Khawaja Haris said the report filed by the JIT before the apex court in Panama Leaks case was incomplete and on that incomplete report, the SC directed the NAB to file references against former premier and his children in the Accountability Court.

"You are saying to revive the JIT and continue investigation," Justice Sh Azmat Saeed asked the counsel..... "No, I am saying that the court had asked the anti-graft body, NAB to file references even on incomplete report," Kh Haris replied.

The Supreme Court dismissed the argument that it transgressed legal boundaries by ordering the National Accountability Bureau [NAB] to file references against Sharifs; the court said:

"What necessitated the issuance of these directions to the NAB has already been dealt with in paragraph 19 of the judgment dated 20th April 2017 authored by one of us [J Ejaz Afzal Khan]."

The SC then added that:

"[It may have been given some weight] had there been no institutional capture, seizure and subjugation of all the important institutions of the state, including NAB, the Election Commission of Pakistan, the Federal Board of Revenue, the State Bank of Pakistan, the National Bank of Pakistan and the Intelligence Bureau

through the cronies and collaborators of the person at the peak, as has been evidenced during the course of hearing.

We thus, with our eyes open and minds awake, would not let everything go into the hands of the cronies and collaborators for being taken to a dead end."

Justice Asif Saeed Khosa told the counsel Kh Harris that in Sheikh Liaquat Case decision, guidelines were given for monitoring the lower judiciary and same was done in the present case, which is not extraordinary; the monitoring judge would not interfere in the trial court proceedings.

After Kh Harris concluded his arguments, Shahid Hamid, counsel for Finance Minister Ishaq Dar, contended that his client's assets did not grow overnight but were expanded during 15 years.

Justice Khosa observed that Ishaq Dar's assets increased 91 times, as they went from Rs:9 million to Rs:900 million in short period of time and the counsel should clarify it before the trial court.

Regarding alleged vicious campaign launched in media and on roads against Ishaq Dar - Justice Sh Azmat Saeed told the counsel that in his client's government the same vicious campaign had been launched against the judiciary as well and their clients [Senator Dar and former pm Nawaz Sharif] were at the forefront of those who targeted the apex court.

During hearing of review petitions, the judges dismissed the notion that there wasn't any link between the respondent No.10 Captain Safdar and Avenfield apartments, saying that respondent No.6 Maryam Safdar *prima facie* happened to be the beneficial owner of the property

The 23-page verdict stated that observations given in the Panama case verdict were tentative; it would not have any effect on the references against the Sharifs, for the accountability court.

The apex court ONCE MORE ruled that '**...the evidence relating to Sharif's disqualification was undisputed, and that the verdict does not point to any legal loophole.'**

.....The SC verdict further said:

"... To our dismay and disappointment, the petitioner has not been fair and forthright in answering any of the queries made during the course of hearing.

He never came forth with the whole truth. He tried to fool the people inside and outside the Parliament. He even tried to fool the [Supreme] Court without realizing that 'you can fool all the people for some of the time, some of the people all the time but you cannot fool all the people all the time.'

Refuge in evasive, equivocal and non-committal reply does not help always. If fortune has throned, crowned and sceptered him to rule the country, his conduct should be above board and impeccable.

Resignation rather than prevarication in ambiguous terms is [a] more honourable exit if and when anything secretly carried under the sanctimonious gown of leadership drops and gets sighted.

Since the prime minister of the country is thought to be the ethos personified of the nation he represents at national and international level, denying an asset established or defending a trust deed written in 2006 in a font becoming commercial in 2007 is below his dignity and decorum of the office he holds."

[That pm's]... many omissions are not something to be looked at with a casual eye and outlook. It is not only a legal duty [to declare your assets honestly] but a qualifying test for the candidates....

Any concession at this stage or any leniency to the candidates or the person elected would be a prelude to a catastrophe in politics, which has already had enough of it.

Since it is already touching the extreme, extreme measures have to be taken. The culture of passing the candidates by granting grace marks has not delivered the goods. It has rather corrupted the people and corrupted the system."

AND that was the ending hour of Nawaz Sharif's circa 30 years' corrupt rule and monarchy based on lies, fraud, deception, nepotism, revenge, dishonesty, swindling & racketeering, bias and discrimination.