

**Annual
Report
2023**

A photograph of a wooden gavel resting on a stack of books, with a pair of golden scales of justice in the background. The scene is lit with warm, golden light, creating a professional and judicial atmosphere.

Administrative Tribunals & Special Courts

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Foreword:

The **Annual Report for Administrative Tribunals and Special Courts for the year 2023** is an important document that highlights the performance and progress of these critical judicial bodies in Pakistan. Established under various statutes by both federal and provincial governments, these courts and tribunals play a pivotal role in delivering justice efficiently and promptly. The primary objective of this report is to present comprehensive performance statistics, provide an in-depth analysis of case data, and support policymakers in making informed decisions. Additionally, the report aims to empower stakeholders by enabling them to assess court performance and identify key areas for strategic improvement.

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

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

Riffat Inam Butt
Secretary
Law and Justice Commission of Pakistan

Overview:

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

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

This annual report offers a detailed examination of the performance of 324 Administrative Tribunals and Special Courts from 1st January to 31st December 2023, focusing on key metrics that highlight the strengths and challenges of the courts. These courts—established by federal and provincial governments—are tasked with ensuring timely and fair resolution of cases that require specialized legal knowledge. Their role in delivering justice in accordance with specific statutes is critical to the broader legal system.

During the reporting period, the total number of pending cases at the start of the year was 160,697, with 135,824 new cases filed and 137,316 cases disposed of. Despite these efforts, a 2% increase in pending cases was observed, with 163,211 cases remaining unresolved by the end of the year. This rise in case pendency points to the ongoing challenges in managing caseloads, particularly in light of limited judicial resources. The report also highlights disparities in performance between federal and provincial jurisdictions, with a 5.7% increase in federal cases and an 11% decrease in provincial cases.

In addition to performance metrics, the report identifies significant staffing shortfalls that continue to impede the courts' ability to manage their caseloads effectively. Out of the 324 Administrative Tribunals and Special Courts, 62 positions of Presiding Officers/Chairmen, 28 positions of Technical/Financial Members, and 1,251 staff positions remain vacant. These vacancies pose a considerable challenge to the timely resolution of cases and underscore the urgent need for capacity building within the judicial system.

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

Province wise Number of Administrative Tribunals and Special Courts

Jurisdiction	ICT	Punjab	Sindh	KPK	Balochistan	Total
Federal	18	58	43	18	5	146
Provincial	-	62	58	40	18	178
Total	18	120	101	58	23	324

Consolidated Statement of Pendency, Institution and Disposal of Cases

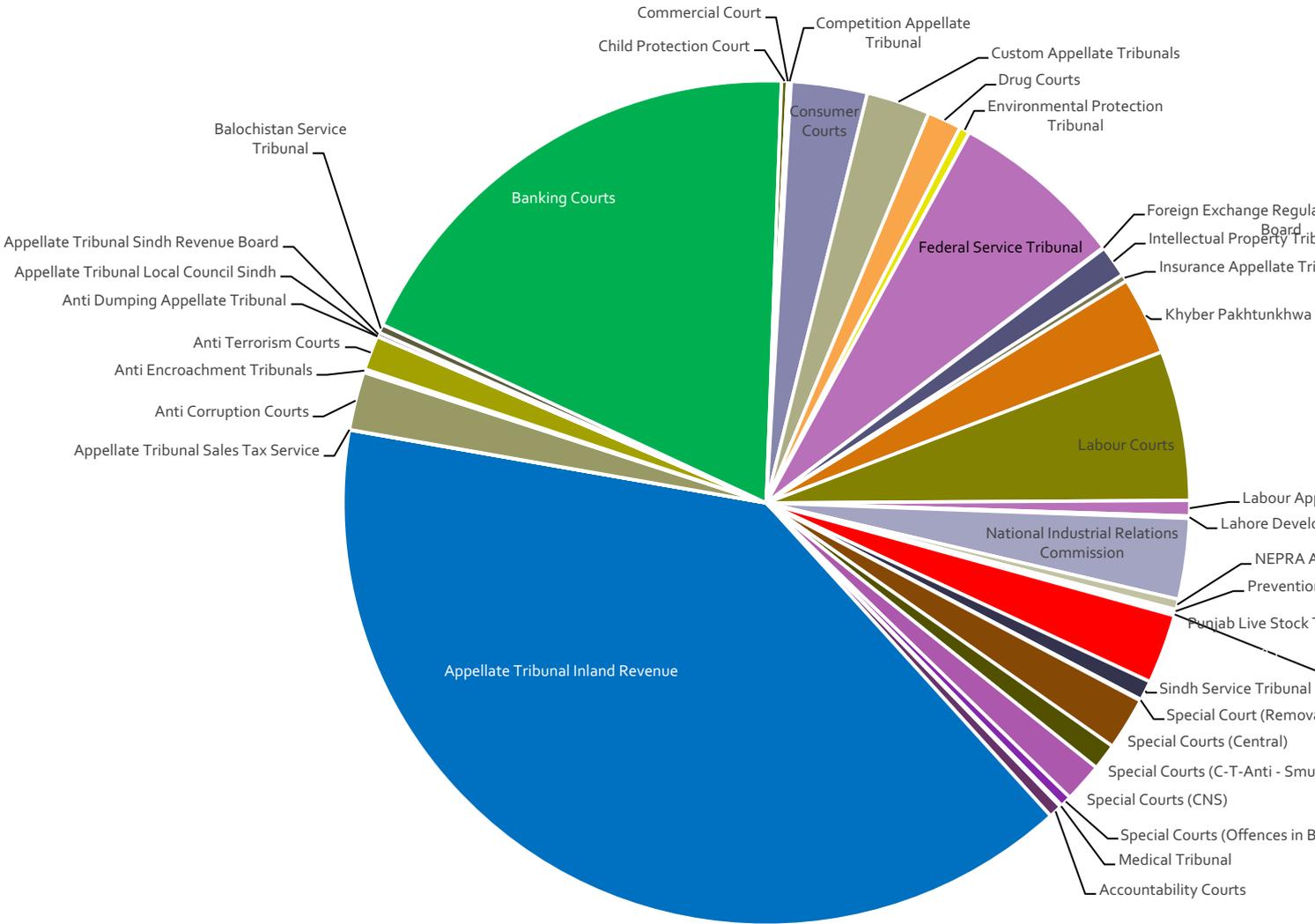
Jurisdiction	Pendency 1st Jan, 2023	Institution	Disposal	Pendency 31st Dec, 2023
Federal	121225	78652	74384	128111
Provincial	39472	57172	62932	35100
Total	160697	135824	137316	163211

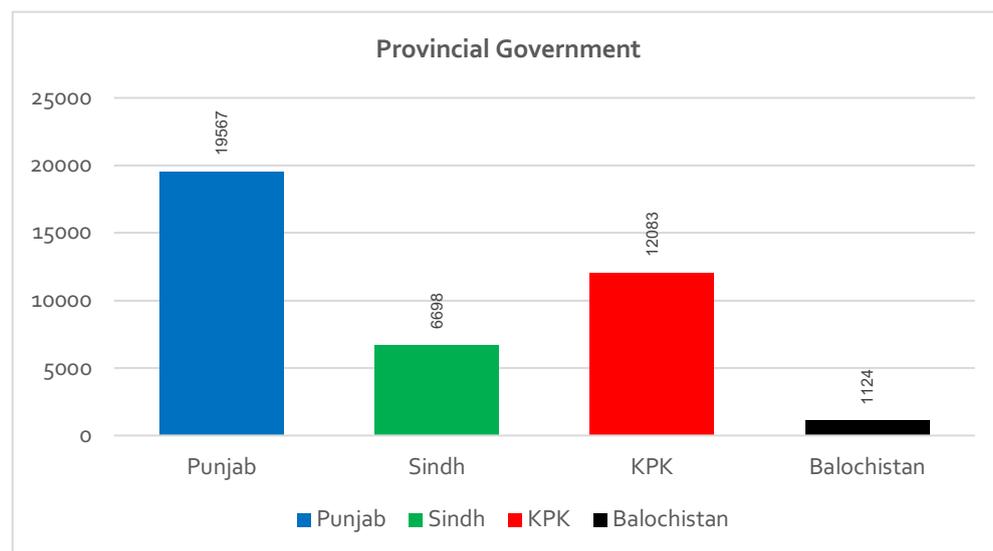
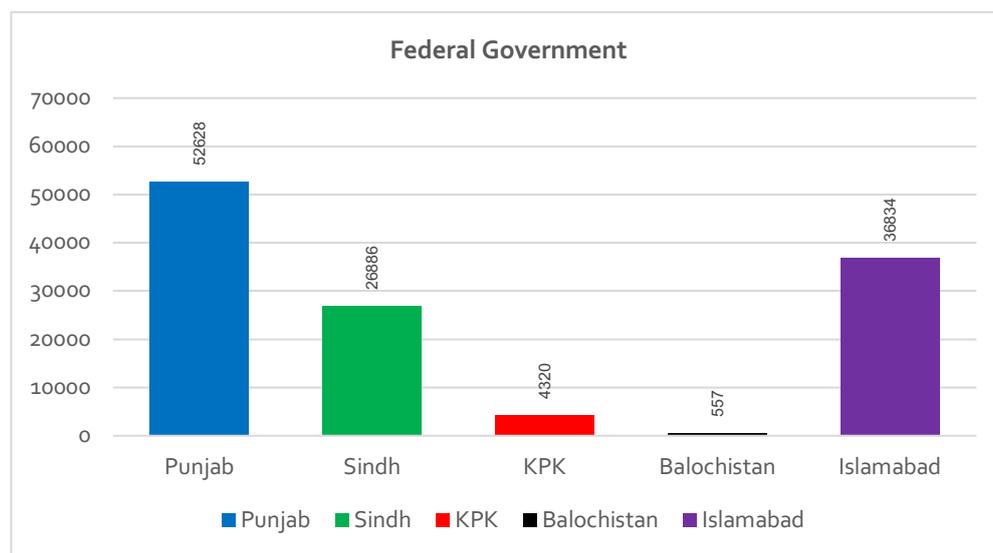
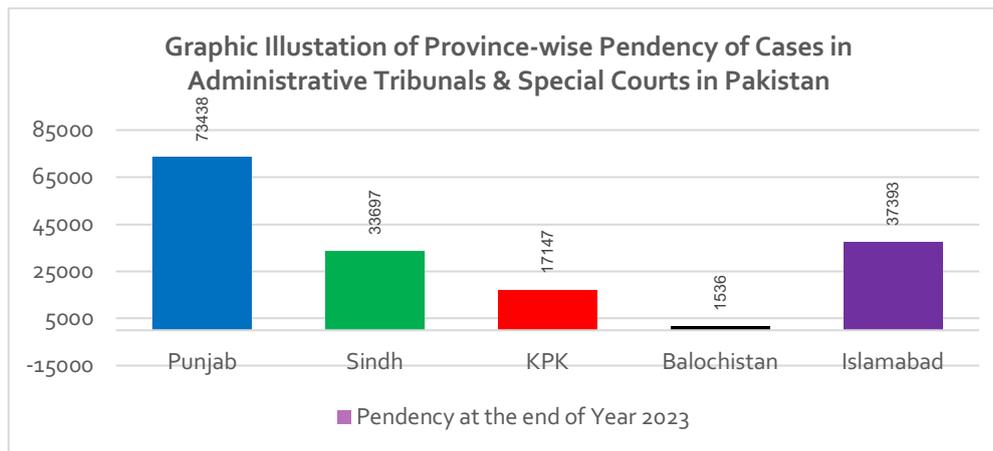
Vacant Positions of Presiding Officers, Members and Staff

Jurisdiction	Presiding Officer	Member	Officer/Official	Total
Federal	31	17	446	494
Provincial	31	11	805	847
Total	62	28	1251	1341

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

Pendency of Cases in Administrative Tribunals and Special Courts of Pakistan





1. Accountability Courts:

1.1 Introduction:

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

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

1.2 Statistics of Cases:

There are 42 Accountability Courts across the country. The institution, disposal and pendency of cases is tabulated in the following table.

	Name of Courts	Pendency (Jan'23)	Institution during year	Disposal during year	Pendency (Dec'23)
1	Accountability Court I, Islamabad	2	52	16	38
2	Accountability Court II, Islamabad	12	20	12	20
3	Accountability Court III, Islamabad	12	29	12	29
4	Accountability Court I, Rawalpindi	10	15	11	26
5	Accountability Court II, Rawalpindi	0	0	0	0
6	Accountability Court III, Rawalpindi	7	0	5	0
7	Accountability Court I, Lahore	7	1	5	0
8	Accountability Court II, Lahore	7	1	5	34
9	Accountability Court III, Lahore	2	34	1	20
10	Accountability Court IV, Lahore	4	0	4	0
11	Accountability Court V, Lahore	4	1	0	0
12	Accountability Court VI, Lahore	20	0	2	12
13	Accountability Court IX, Lahore	5	2	1	14
14	Accountability Court X, Lahore	3	18	1	21
15	Accountability Court, Multan I	9	1	3	85

	Name of Courts	Pendency (Jan'23)	Institution during year	Disposal during year	Pendency (Dec'23)
16	Accountability Court, Multan II	5	0	2	0
17	Accountability Court I, Karachi	30	0	8	26
18	Accountability Court II, Karachi	47	0	30	39
19	Accountability Court III, Karachi	29	0	0	1
20	Accountability Court IV, Karachi	43	0	29	42
21	Accountability Court V, Karachi	0	0	0	0
22	Accountability Court VI, Karachi	5	0	17	32
23	Accountability Court VII, Karachi	0	0	16	27
24	Accountability Court VIII, Karachi	0	0	0	0
25	Accountability Court IX, Karachi	0	0	0	0
26	Accountability Court X, Karachi	0	0	0	0
27	Accountability Court I, Sukkur	62	0	46	7
28	Accountability Court II, Sukkur	0	0	0	0
29	Accountability Court III, Sukkur	1	1	5	62
30	Accountability Court IV, Sukkur	0	0	0	0
31	Accountability Court I, Hyderabad	22	0	18	18
32	Accountability Court II, Hyderabad	6	0	5	9
33	Accountability Court III, Hyderabad	4	0	2	9
34	Accountability Court I, Peshawar	5	0	0	5
35	Accountability Court II, Peshawar	4	4	3	33
36	Accountability Court III, Peshawar	11	35	24	28
37	Accountability Court IV, Peshawar	15	9	9	42
38	Accountability Court V, Peshawar	2	38	24	16
39	Accountability Court VI, Peshawar	0	23	2	16
40	Accountability Court VII, Peshawar	0	19	15	14
41	Accountability Court VIII, Peshawar	15	22	13	24
42	Accountability Court I, Quetta	11	104	0	78
Total		421	429	346	827

Accountability Court-I, Quetta, has been reported as having the highest institution amongst all the Accountability Courts while Accountability Court-I, Sukkur, has achieved the highest disposal rate. Accountability Court II and III, Rawalpindi, and Accountability Court - II, Multan have been abolished. The difference in balance is reported due to transfer, re-opening/restoration, remand and in cases where leave to appeal is granted.

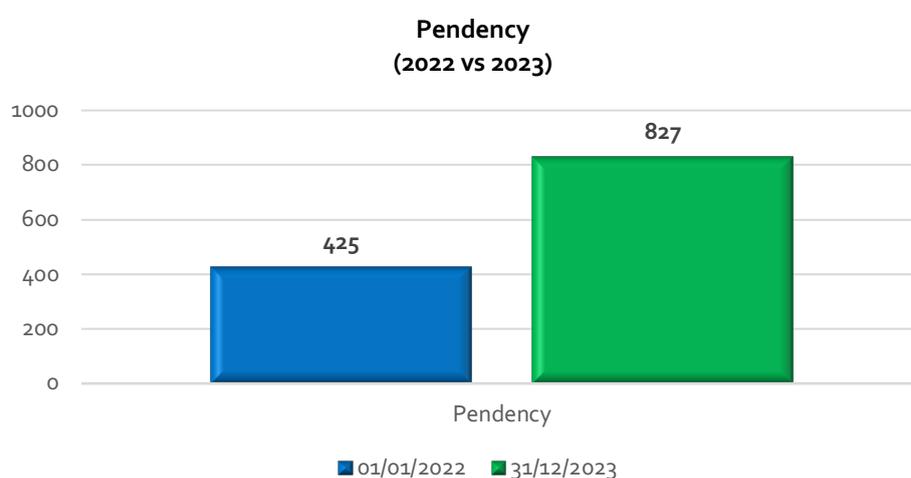
1.3 Working Strength of Accountability Courts:

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

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Islamabad	Total
Number of Courts	13	17	8	1	3	42
Number of Vacant Courts	3	12	2	0	2	19

1.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023:

Year	No. of Courts	Pendency (January)	Institution during year	Disposal during year	Pendency (December)
2022	44	1011	340	764	425
2023	42	421	429	346	827



1.5 Budget Allocation:

The budget allocation for 42 Accountability Courts across the Country for financial year 2022-23 was approximately Rs. 676 million which includes 210 million for Accountability Courts in Punjab, 231 million for Accountability Courts in Sindh, 137 million for Accountability Courts in Khyber Pakhtunkhwa, 56 million for Accountability Courts in Balochistan and 42 million for Accountability Courts in Islamabad.

1.6 Analysis:

The Accountability Courts operate under the National Accountability Ordinance, 1999, which empowers them to tackle corruption and related offenses. Each court is presided over by a judge appointed by the President of Pakistan, ensuring a degree of independence and expertise. However, vacancies in critical positions hinder their

ability to function optimally, potentially impacting the speed and efficiency of case resolutions. Addressing these vacancies promptly is essential to improving overall performance.

The Accountability Courts are required to conduct hearings on a day-to-day basis, aiming for quick disposals within 30 days. In 2023, they faced a challenge in managing the increasing volume of cases, leading to a significant rise in pendency. This indicates that while they strive for efficiency, the influx of new cases often outpaces their disposal rates. Implementing a robust case management system could significantly enhance their ability to handle caseloads effectively.

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

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

The total budget of Rs. 676 million reflects a commitment to combat corruption through the Accountability Courts. However, the current budget may not be sufficient to address the increasing complexities of cases, particularly in high-population areas. Increased funding and resource allocation are essential to enhance the courts' capacities to handle their workloads effectively. Developing a strategic financial plan to optimize resource allocation and ensure timely budget releases could strengthen operational capacity.

1.7 Recommendation:

The Accountability Courts are indeed facing significant challenges due to unfilled judicial positions, leading to high pendency rates. To tackle this issue, filling vacancies and introducing automated case tracking systems can be game-changers.

2. Anti – Encroachment Tribunal:

2.1 Introduction:

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

2.2 Statistics of Cases:

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

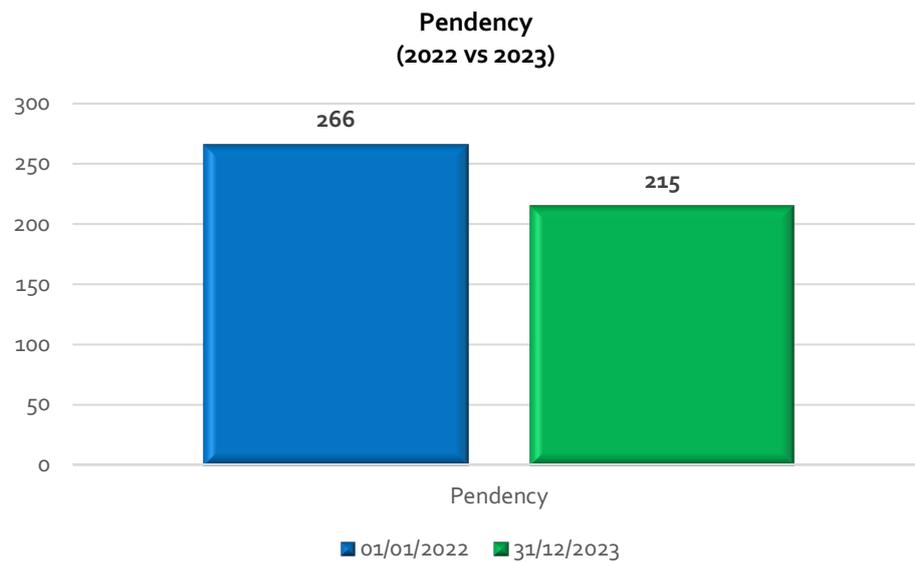
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Anti-Encroachment Tribunal, Karachi	18	38	23	34
2	Anti-Encroachment Tribunal, Hyderabad	169	130	202	105
3	Anti-Encroachment Tribunal, Sukkur	22	56	38	40
4	Anti-Encroachment Tribunal, Mirpurkhas	41	42	71	17
5	Anti-Encroachment Tribunal, Larkana	16	67	64	19
Total		266	333	398	215

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

2.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	5	247	338	326	266
2023	5	266	333	398	215

Graphical illustration showing Institution, Disposal and Pendency of cases during the 2022 and 2023.



2.4 Budget Allocation:

The budget allocation for financial year 2022-23 was approximately Rs. 167 million.

2.5 Analysis:

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

The tribunals excelled in case disposal, surpassing the number of new cases filed, leading to a significant decrease in overall pendency. However, the reliance on a limited number of judges may lead to bottlenecks in high-demand areas, affecting overall efficiency. Implementing additional support staff or utilizing technology for case tracking could enhance their operational capabilities further.

A comparative review of data from 2022 to 2023 shows significant improvement, with a marked decrease in pendency from 266 to 215 cases. This improvement can be attributed to enhanced operational practices and a focused approach towards resolving cases. However, consistent performance must be sustained despite fluctuations in case volume. Regular training and development for judges and staff can help maintain high standards of performance.

Performance has varied across regions, with the Karachi Tribunal facing challenges in managing its caseload compared to the more efficient Hyderabad and Mirpurkhas Tribunals. The discrepancies in performance

underline the necessity for targeted interventions and support for underperforming tribunals. Identifying and addressing specific local challenges will be crucial for equitable service delivery across the province.

The budget allocation of Rs. 167 million for the Anti-Encroachment Tribunals highlights the government's commitment to tackling encroachment issues. However, without a detailed breakdown of expenditures and comparative data from previous years, assessing the adequacy of these financial resources becomes challenging. Future reports should include more detailed financial analysis to ensure transparency and accountability in resource utilization.

2.6 Recommendation:

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

3. Anti-Corruption Courts (Provincial):

3.1 Introduction:

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

3.2 Statistics of Cases:

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

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Anti-Corruption Court - I, Lahore	188	151	166	173
2	Anti-Corruption Court - II, Lahore	233	124	141	198
3	Anti-Corruption Court, Bahawalpur	655	83	186	552
4	Anti-Corruption Court, Faisalabad	238	186	218	206
5	Anti-Corruption Court, Multan	117	123	150	90
6	Anti-Corruption Court, D.G.Khan	292	106	190	209
7	Anti-Corruption Court, Gujranwala	175	118	158	147
8	Anti-Corruption Court, Rawalpindi	318	77	204	192
9	Anti-Corruption Court, Sargodha	206	417	506	138
10	Anti-Corruption Court, Sahiwal	155	273	285	148
11	Anti-Corruption Court, Hyderabad	98	60	79	80
12	Anti-Corruption Court, Sukkur	719	58	133	643
13	Anti-Corruption Court, Karachi	634	166	322	478
14	Anti-Corruption Court, Larkana	111	18	37	93
15	Anti-Corruption Court, Peshawar	229	21	31	219
16	Anti-Corruption Court, Bannu	66	73	84	57
17	Anti-Corruption Court, Quetta	21	9	17	13
Total		4455	2063	2907	3636

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

3.3 Working Strength of Anti-Corruption Courts:

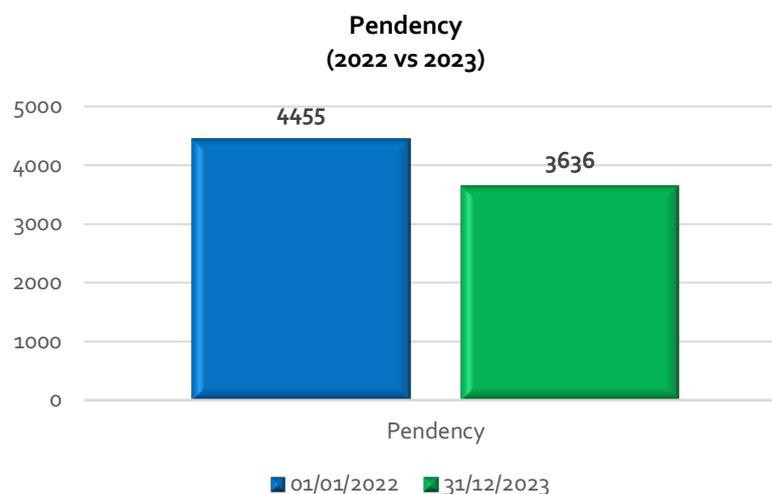
The number of Courts and Vacant position in Accountability Courts are tabulated below.

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

3.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	17	5177	2791	3481	4455
2023	17	4455	2063	2907	3636

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



3.5 Budget Allocation:

The budget allocation for 17 Anti-Accountability Courts across the Country for financial year 2022-23 was approximately Rs. 326 million which includes 122 million for Punjab, 140 million for Sindh, 42 million for Khyber Pakhtunkhwa, 22 million for Balochistan.

3.6 Analysis:

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

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

Year-on-year data indicates a slight reduction in overall pendency in 2023, reflecting improvements in operational efficiency. Despite this positive trend, the courts faced challenges due to a high volume of new institutions, which can undermine previous gains in performance. Developing proactive strategies to manage new cases and streamline processes is essential to sustaining improvements.

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

The budget allocation of Rs. 326 million signifies a strong financial commitment to the Anti-Corruption Courts. However, the effectiveness of this allocation depends on proper resource management and strategic investment in judicial capacity. A comprehensive review of budget utilization could identify areas for further investment to optimize court operations.

3.7 Recommendation:

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

4 Anti-Dumping Appellate Tribunal:

4.1 Introduction:

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

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

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

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

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

4.2 Statistics of Cases:

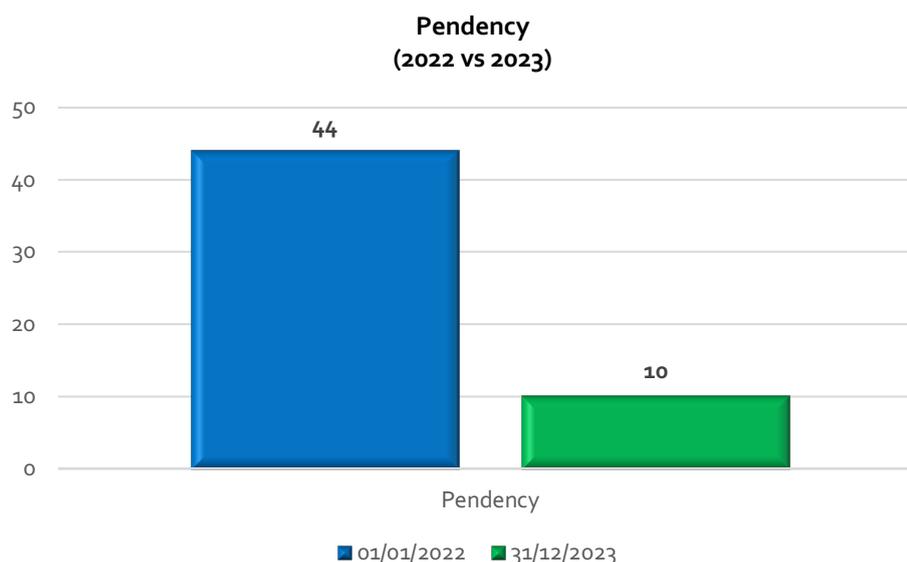
There is one Anti-Dumping Appellate Tribunal in Islamabad. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Anti - Dumping Appellate Tribunal, Islamabad	44	18	52	10
Total		44	18	52	10

4.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	82	101	139	44
2023	1	44	18	52	10

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



Pakistan's Anti-Dumping Tribunal in Islamabad has made significant progress in recent years. In 2023, despite having a pendency of only 10 cases, the tribunal successfully disposed of 52 cases, showing a remarkable disposal rate. This builds upon the tribunal's impressive performance in 2022, where 139 cases were disposed of. The Anti-Dumping Tribunal's efforts have led to a decrease in backlog over the last two years, indicating an improvement in efficiency. To further enhance its effectiveness, it's crucial for the tribunal to adhere to procedural mandates under the Anti-Dumping Ordinance 2000.

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

4.4 Budget Allocation:

There is one Anti-Dumping Appellate Tribunal in Islamabad. The budget allocation for financial year 2022-23 was approximately Rs. 45 million.

4.5 Analysis:

The Anti-Dumping Appellate Tribunal operates under the Anti-Dumping Ordinance, 2000, serving as an appellate body for trade disputes. The Tribunal's structure includes a Chairman and two members who possess expertise in trade law, which is essential for informed decision-making. However, the reliance on a small number of judges may create bottlenecks in case processing during peak periods. Increasing the number of tribunal members could help alleviate this pressure.

The tribunal demonstrated commendable efficiency in resolving cases, with a significant number of cases disposed of relative to new filings. This reflects effective case management and operational practices. Nonetheless, ongoing vigilance is necessary to maintain this performance amid potential increases in trade disputes. Adopting automated systems for case tracking could enhance operational efficiency.

The year-on-year comparison shows significant improvement in performance, with a reduction in pendency and a higher disposal rate. The tribunal's ability to handle complex cases has strengthened over the years, but sustaining this progress requires continuous adaptation to evolving trade regulations. Regular training sessions for tribunal members on new trade laws and practices could further bolster their effectiveness.

Performance is consistent across the sole tribunal in Islamabad, but fluctuations in trade disputes may affect future operations. The tribunal's effectiveness in managing these disputes reflects its importance in the regulatory framework. Considering the establishment of additional appellate tribunals could help distribute caseloads more evenly in the future.

The allocation of Rs. 45 million signifies a commitment to addressing trade-related disputes; however, resource constraints could limit operational capacity. Without adequate financial support, the tribunal may struggle to maintain its performance levels amid increasing demands. A review of funding allocation based on caseload and complexity of cases could help ensure sufficient resources are available.

4.6 Recommendation:

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

5 Anti-Terrorism Courts:

5.1 Introduction:

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

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

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

5.2 Statistics of Cases:

There are 66 Accountability Courts across the country. The institution, disposal and pendency of cases is tabulated in the following table.

	Name of Courts	Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Anti-Terrorism Court - I, Islamabad	22	26	26	22
2	Anti-Terrorism Court -II, Islamabad	25	4	18	11
3	Anti-Terrorism Court - I, Lahore	67	110	112	65
4	Anti-Terrorism Court - III, Lahore	27	108	91	44
5	Anti-Terrorism Court - II, Gujranwala	17	103	96	24
6	Anti-Terrorism Court - I, Rawalpindi	54	136	143	45
7	Anti-Terrorism Court - I, Multan	21	96	105	12
8	Anti-Terrorism Court, Sargodha	14	74	75	13
9	Anti-Terrorism Court, Bahawalpur	12	85	90	7
10	Anti-Terrorism Court, D.G Khan	3	123	124	2
11	Anti-Terrorism Court, Sahiwal	11	55	50	16
12	Anti-Terrorism Court, Faisalabad	7	53	38	14
13	Anti-Terrorism Court - I, Karachi	80	53	76	34
14	Anti-Terrorism Court - II, Karachi	79	39	77	49
15	Anti-Terrorism Court - III, Karachi	55	56	90	28
16	Anti-Terrorism Court - IV, Karachi	129	20	94	47
17	Anti-Terrorism Court - V, Karachi	107	12	80	55
18	Anti-Terrorism Court - VI, Karachi	112	0	60	53
19	Anti-Terrorism Court - VII, Karachi	123	21	60	78

	Name of Courts	Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
20	Anti-Terrorism Court - VIII, Karachi	45	59	75	30
21	Anti-Terrorism Court - IX, Karachi	23	98	110	19
22	Anti-Terrorism Court - X, Karachi	139	2	26	99
23	Anti-Terrorism Court - XI, Karachi	0	94	72	19
24	Anti-Terrorism Court - XII, Karachi	128	48	77	96
25	Anti-Terrorism Court - XIII, Karachi	0	89	66	22
26	Anti-Terrorism Court - XIV, Karachi	0	74	44	25
27	Anti-Terrorism Court - XV, Karachi	115	59	117	44
28	Anti-Terrorism Court - XVI, Karachi	91	34	58	59
29	Anti-Terrorism Court - XVII, Karachi	0	65	54	12
30	Anti-Terrorism Court - XVIII, Karachi	0	75	52	15
31	Anti-Terrorism Court - XIX, Karachi	0	65	38	25
32	Anti-Terrorism Court - XX, Karachi	158	16	99	77
33	Anti-Terrorism Court-I, Hyderabad	60	113	60	84
34	Anti-Terrorism Court-II, Hyderabad	10	0	12	4
35	Anti-Terrorism Court, N. Feroze	18	36	50	35
36	Anti-Terrorism Court, Mirpurkhas	32	57	48	38
37	Anti-Terrorism Court, Kashmore	10	12	9	14
38	Anti-Terrorism Court, S.Benazirabad	17	18	13	24
39	Anti-Terrorism Court-I, Sukkur	9	0	12	14
40	Anti-Terrorism Court-II, Sukkur	15	50	28	14
41	Anti-Terrorism Court, Khairpur	99	61	43	128
42	Anti-Terrorism Court, Larkana	79	77	95	86
43	Anti-Terrorism Court, Shikarpur	29	52	62	39
44	Anti-Terrorism Court, Ghotki	32	142	42	82
45	Anti-Terrorism Court - I, Peshawar	24	102	67	52
46	Anti-Terrorism Court - II, Peshawar	18	68	55	26
47	Anti-Terrorism Court - III, Peshawar	22	81	68	31
48	Anti-Terrorism Court, Buner	12	97	64	41
49	Anti-Terrorism Court, Kohat	17	37	36	19
50	Anti-Terrorism Court, D.I Khan	2	40	25	15
51	Anti-Terrorism Court, Mardan	3	84	85	1
52	Anti-Terrorism Court, Bannu	15	88	53	49
53	Anti-Terrorism Court, Abbottabad	16	151	128	25
54	Anti-Terrorism Court - I, Swat	1	7	5	3
55	Anti-Terrorism Court - II, Swat	10	130	86	16

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
56	Anti-Terrorism Court - III, Timergara	4	323	311	0
57	Anti-Terrorism Court - IV, Matta Swat	2	115	114	3
58	Anti-Terrorism Court - I, Quetta	65	84	75	58
59	Anti-Terrorism Court -II, Quetta	6	17	6	14
60	Anti-Terrorism Court, Sibi	24	42	24	20
61	Anti-Terrorism Court, Khuzdar	0	9	7	2
62	Anti-Terrorism Court, Turbat	15	12	17	8
63	Anti-Terrorism Court, Dera Allah Yar	11	11	7	10
64	Anti-Terrorism Court, Loralai	10	39	40	9
65	Anti-Terrorism Court, Nushki	3	9	3	9
66	Anti-Terrorism Court, Pishin	6	19	6	9
Total		2360	4135	4149	2143

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

5.3 Working Strength of Accountability Courts:

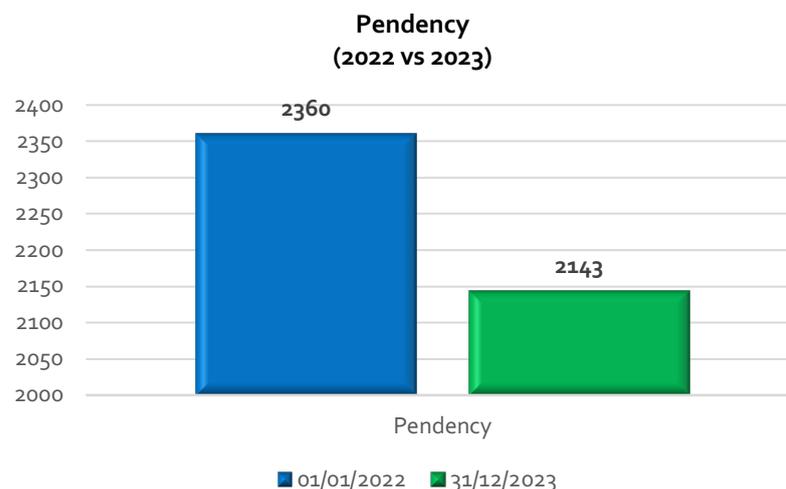
The number of Courts and Vacant position in Anti-Terrorism Courts are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Islamabad	Total
Number of Courts	10	32	13	9	2	66
Number of Vacant Courts	0	3	1	8	1	13

5.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	66	2318	4356	3927	2360
2023	66	2360	4135	4149	2143

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



5.5 Budget Allocation:

The budget allocation for 66 Anti-Terrorism Courts across the Country for financial year 2022-23 was approximately Rs. 1621 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	239
Sindh	927
Khyber Pakhtunkhwa	223
Balochistan	194
Islamabad	38
Total	1621

5.6 Analysis:

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

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

Year-on-year analysis reveals a slight reduction in pendency, indicating progress in operational efficiency. However, the rising number of terrorism-related offenses necessitates ongoing vigilance to sustain and enhance

these gains. Proactive measures to engage law enforcement in case preparation may assist in expediting trial processes.

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

The budget of Rs. 1612 million reflects a significant investment in the Anti-Terrorism Courts. However, ongoing resource constraints and the need for specialized training for court personnel can limit effectiveness. A thorough review of resource allocation in conjunction with performance metrics would help optimize funding strategies.

5.7 Recommendation:

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

6 Appellate Tribunal for Sales Tax on Service:

6.1 Introduction:

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

6.2 Statistics of Cases:

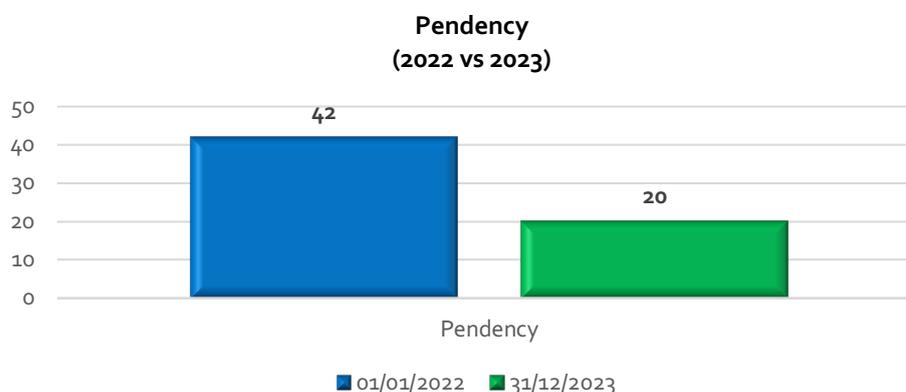
There is one Appellate Tribunal for Sales Tax on Service. The institution, disposal and pendency of cases is tabulated in the following table.

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Appellate Tribunal for Sales Tax on Services	42	47	69	20
Total		42	47	69	20

6.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	16	104	78	42
2023	1	42	47	69	20

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



6.4 Budget Allocation:

There is one Appellate Tribunal for Sales Tax on Services in Khyber Pakhtunkhwa. The budget allocation for the financial year 2022-23 was approximately Rs. 57 million.

6.5 Analysis:

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

The tribunal demonstrated effective case management by resolving a significant number of appeals in 2023. However, the continued rise in new filings highlights a potential backlog if the current trends persist. Adopting case management software could enhance tracking and streamline processes, enabling more efficient resolutions.

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

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

The budget allocation of Rs. 57 million indicates a commitment to facilitating tax dispute resolutions. However, without adequate funding to support operational expansions or enhancements, the tribunal may struggle with increasing demands. A comprehensive review of financial allocation based on performance and caseload trends would ensure resources are aligned with needs.

6.6 Recommendation:

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

7 Appellate Tribunal, Local Council (Judicial Forum):

7.1 Introduction:

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

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

7.2 Statistics of Cases:

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

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Appellate Tribunal, Local Council (Judicial Forum)	0	18	3	15
Total		0	18	3	15

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

7.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	0	0	0	0
2023	1	0	18	3	15

7.4 Budget Allocation:

There is one Appellate Tribunal, Local Council (Judicial Forum) in Sindh. The budget allocation for the financial year 2022-23 was approximately Rs. 43 million.

7.5 Analysis:

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

The tribunal has shown capacity to process new cases but experienced a low disposal rate in 2023. The imbalance between new cases instituted and those resolved highlights weaknesses in operational efficiency. Improving case management practices and establishing clearer procedures can facilitate more timely resolutions.

Since its inception, the tribunal has seen fluctuations in its performance metrics. With a significant increase in new cases filed in 2023, it remains essential for the tribunal to develop strategies for improved throughput. Establishing a feedback loop for continuous improvement based on tribunal performance will support long-term enhancements.

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

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

7.6 Recommendation:

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

8 Appellate Tribunal, Punjab Revenue Authority:

8.1 Introduction:

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

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

8.2 Statistics of Cases:

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

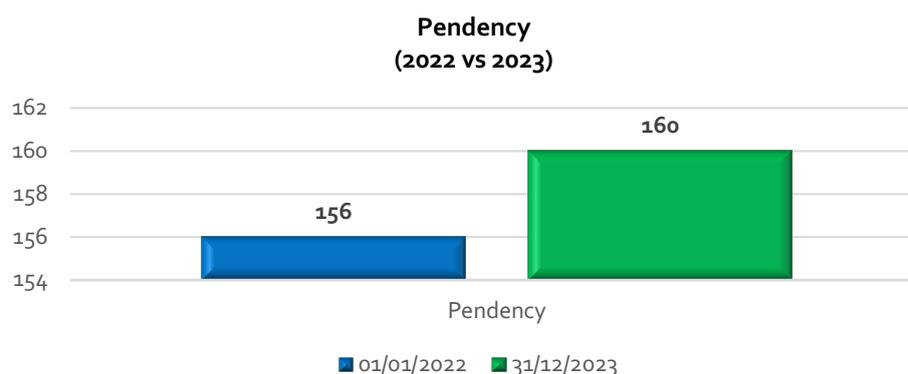
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Appellate Tribunal Punjab Revenue Authority	156	210	212	160
Total		156	210	212	160

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

8.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	111	107	72	156
2023	1	156	210	212	160

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



8.4 Budget Allocation:

There is one Appellate Tribunal, Punjab Revenue Authority. The budget allocation for financial year 2022-23 was approximately Rs. 82 million.

8.5 Analysis:

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

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

The tribunal's budget allocation of Rs. 82 million indicates a commitment to resolving tax disputes. Nevertheless, as the tribunal manages more complex cases, there is a pressing need for enhanced financial support.

8.6 Recommendation:

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

9 Appellate Tribunal Sindh Revenue Board:

9.1 Introduction:

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

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

9.2 Statistics of Cases:

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

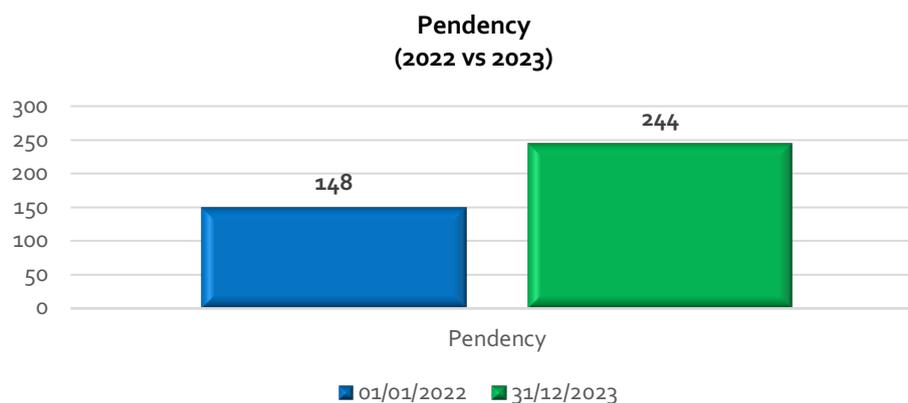
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Appellate Tribunal Sindh Revenue Board	148	178	82	244

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

9.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	42	189	83	148
2023	1	148	178	82	244

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



9.4 Budget Allocation:

There is one Appellate Tribunal Sindh Revenue Board. The budget allocation for financial year 2022-23 was approximately Rs. 103 million.

9.5 Analysis:

The Appellate Tribunal Sindh Revenue Board adjudicates disputes related to sales tax on services. It is vital for ensuring a fair and transparent tax environment. However, the limited number of members can strain resources, particularly during peak filing seasons. Expanding tribunal membership could alleviate this pressure and enhance overall performance. The tribunal faced challenges in case management, with a marked increase in pendency due to a lower disposal rate. New cases filed outpaced disposals, contributing to a growing backlog. Implementing advanced case management tools and practices could improve efficiency and help manage caseloads effectively. Compared to the previous year, the tribunal has seen an increase in pending cases, underscoring the ongoing challenges in handling the caseload effectively. The fluctuating performance indicates the need for systematic improvements. Regular analysis of operational practices can identify bottlenecks and support continuous improvement. The tribunal operates solely within Sindh, where varying levels of taxpayer compliance and economic activity may impact the volume of cases. Disparities in service delivery and access to justice can affect the tribunal's ability to function effectively. Addressing these regional variations through targeted support and resources will be crucial for equitable performance. With a budget allocation of Rs. 103 million, the tribunal is supported but may still require additional funding to meet rising demands. Budget constraints can limit operational capacity and hinder case resolution efforts. A review of financial allocation based on workload and complexity of cases is essential to ensure that the tribunal remains adequately funded.

9.6 Recommendation:

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

10 Appellate Tribunal Inland Revenue:

10.1 Introduction:

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

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

10.2 Statistics of Cases:

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

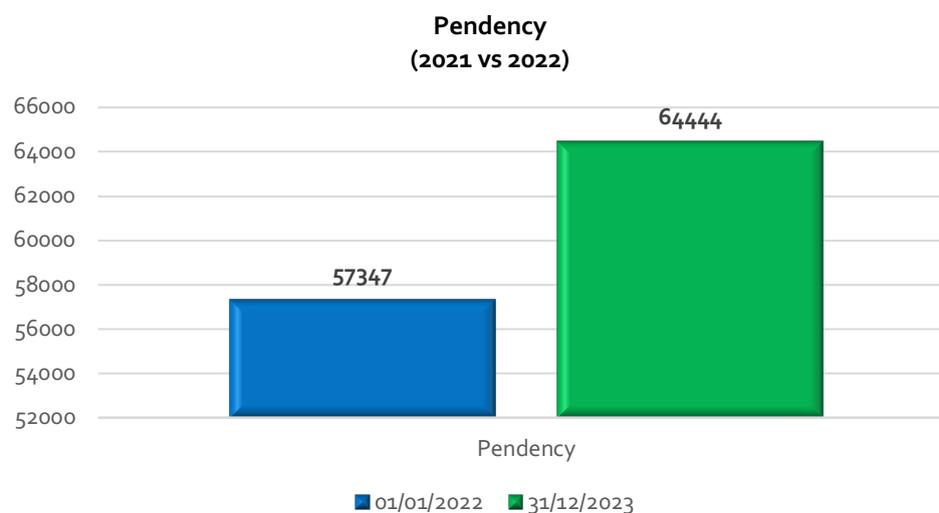
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Appellate Tribunal Inland Revenue, Islamabad	17528	6387	4997	18922
2	Appellate Tribunal Inland Revenue, Lahore	27443	21650	18495	30611
3	Appellate Tribunal Inland Revenue, Karachi	10966	9157	6938	13168
4	Appellate Tribunal Inland Revenue, Peshawar	1411	1232	979	1743
Total		57348	38426	31409	64444

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

10.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	4	52457	37723	32322	57347
2023	4	57348	38426	31409	64444

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

**10.4 Budget Allocation:**

The budget allocation for 4 Appellate Tribunal Inland Revenue across the Country for financial year 2022-23 was approximately Rs. 357 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	82
Sindh	169
Khyber Pakhtunkhwa	20
Islamabad	86
Total	357

10.5 Analysis:

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

The tribunal faced significant challenges with increasing pendency, with a backlog of 64,444 cases at year-end. Despite resolving 31,409 cases, the high rate of new filings points to a need for improved case management practices. Adopting advanced technology solutions for case tracking and processing could greatly enhance operational efficiency.

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

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

The budget allocation of Rs. 357 million reflects a commitment to the Appellate Tribunal, but ongoing resource constraints may impact effectiveness. Adequate funding is critical for handling complex tax cases and ensuring timely resolutions. Conducting a comprehensive needs assessment for funding based on actual caseloads and trends will help align resources with operational demands.

10.6 Recommendation:

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

11 Banking Courts:

11.1 Introduction:

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

11.2 Statistics of Cases:

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

	Name of Courts	Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Banking Court, Islamabad	650	397	598	449
2	Banking Court-I, Lahore	808	520	737	717
3	Banking Court-II, Lahore	651	568	415	856
4	Banking Court-III, Lahore	607	618	1040	525
5	Banking Court-IV, Lahore	522	824	871	506
6	Banking Court-V, Lahore	841	920	1039	738
7	Banking Court-VI, Lahore	584	369	541	457
8	Banking Court-VII, Lahore	557	670	747	661
9	Banking Court-I, Gujranwala	973	1196	1127	1164
10	Banking Court-II, Gujranwala	1506	817	1145	533
11	Banking Court-I, Faisalabad	1672	835	813	1698
12	Banking Court-II, Faisalabad	853	495	470	829

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
13	Banking Court, Bahawalpur	2767	1054	845	2985
14	Banking Court, Dera Ghazi Khan	754	454	515	693
15	Banking Court, Rawalpindi	193	378	375	189
16	Banking Court, Sargodha	679	514	452	760
17	Banking Court-I, Multan	1382	1121	1083	844
18	Banking Court-II, Multan	1333	956	1161	1208
19	Banking Court, Sahiwal	728	908	1072	685
20	Banking Court-I, Karachi	943	215	311	852
21	Banking Court-II, Karachi	674	473	648	591
22	Banking Court-III, Karachi	859	71	311	617
23	Banking Court-IV, Karachi	664	118	218	567
24	Banking Court-V, Karachi	480	239	382	337
25	Banking Court-I, Hyderabad	960	369	244	1085
26	Banking Court-II, Hyderabad	1495	981	792	1684
27	Banking Court-I, Sukkur	1090	200	242	1050
28	Banking Court-II, Sukkur	2487	708	878	2359
29	Banking Court-I, Larkana	533	231	162	607
30	Banking Court-II, Larkana	719	126	169	687
31	Banking Court-I, Peshawar	516	269	281	512
32	Banking Court-II, Peshawar	454	391	330	515
33	Banking Court, Abbottabad	203	250	250	203
34	Banking Court, Quetta	359	138	139	351
Total		30496	18393	20403	30407

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

11.3 Working Strength of Banking Courts:

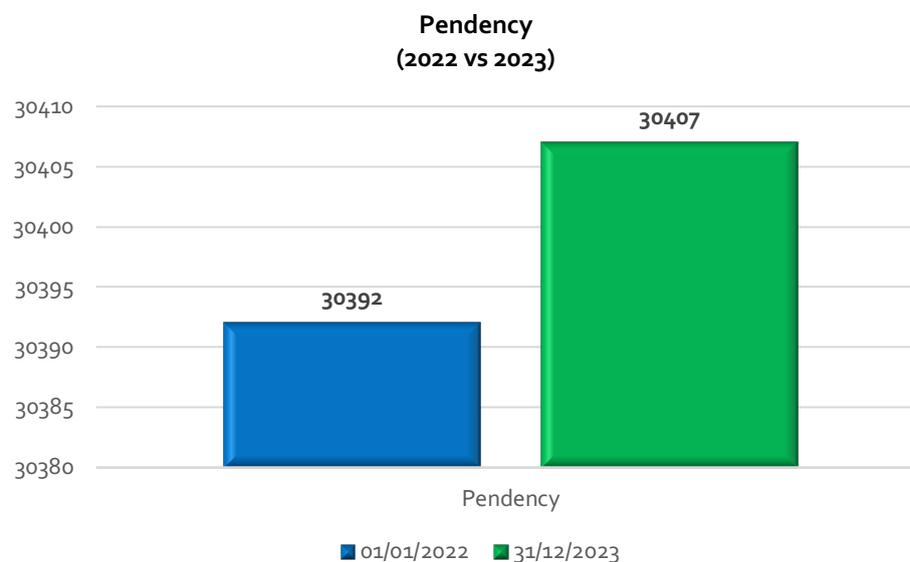
The number of Courts and Vacant position in Accountability Courts are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Islamabad	Total
Number of Courts	18	11	3	1	1	34
Number of Vacant Courts	1	1	0	0	0	2

11.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	34	35613	18185	25354	30392
2023	34	30496	18393	20403	30407

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



11.5 Budget Allocation:

The budget allocation for 34 Banking Courts across the country for financial year 2022-23 was approximately Rs. 656 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	360
Sindh	194
Khyber Pakhtunkhwa	66
Balochistan	22
Islamabad	14
Total	656

11.6 Analysis:

The Banking Courts were established under the Financial Institutions (Recovery of Finances) Ordinance, 2001, to handle disputes related to banking transactions. With judges appointed by the Federal Government, the structure emphasizes judicial independence and specialized expertise. However, vacancies in key positions hinder the courts' effectiveness, leading to delays in case resolutions. Promptly filling these vacancies is essential for enhancing the courts' operational capacity. These courts have a mandate to conduct daily hearings and aim to resolve cases swiftly, typically within 30 days. While they have shown a commendable disposal rate, the increasing number of new cases has resulted in rising pendency. Implementing more robust case management systems and tools could improve efficiency and reduce backlogs. The year-on-year data indicates a modest decline in overall pendency; however, the courts still face challenges from the high volume of new institutions. This ongoing increase in case filings underscores the need for better management strategies. Establishing a system for prioritizing cases based on urgency could further streamline operations. Performance varies significantly across regions, with Punjab experiencing higher caseloads compared to Sindh and Khyber Pakhtunkhwa. This discrepancy indicates potential inequities in resource allocation and access to judicial services. Targeted resource allocation and staffing in high-demand areas will be vital for improving performance across all regions. With a budget allocation of Rs. 656 million, the courts are supported, but financial constraints may still impact their ability to operate efficiently. Insufficient funding for training and operational enhancements can limit effectiveness. A strategic review of budget allocation based on actual caseload and needs will help ensure adequate funding for ongoing operations.

11.7 Recommendation:

The Banking Courts in Pakistan are indeed facing a significant challenge due to a huge pendency of cases. Implementing case prioritization systems and filling vacant positions are excellent strategies to accelerate case disposal.

12 Child Protection Court Punjab:

12.1 Introduction:

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

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

12.2 Statistics of Cases:

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

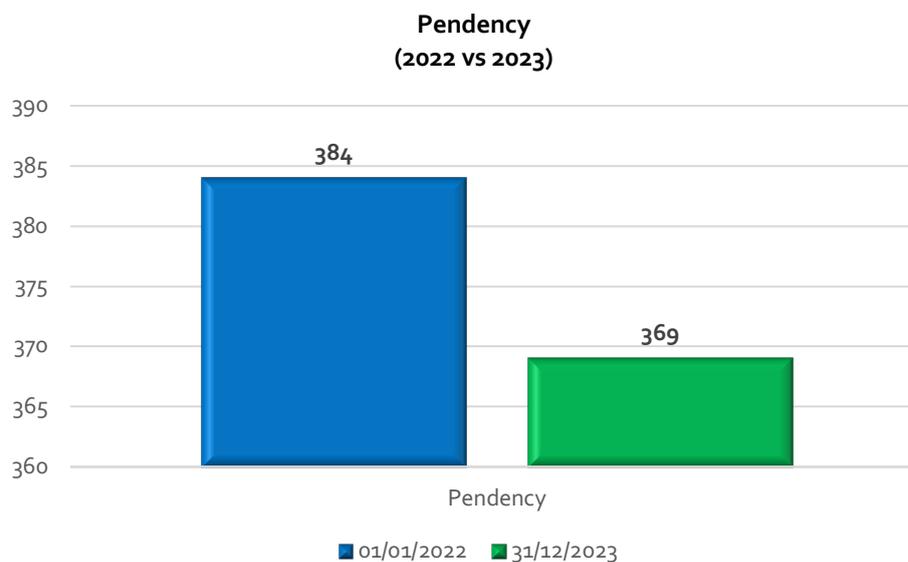
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Child Protection Court Punjab	384	1565	1580	369
Total		384	1565	1580	369

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

12.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	293	3006	2935	384
2023	1	384	1565	1580	369

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



12.4 Analysis:

Established under the Punjab Destitute and Neglected Children Act, 2004, the Child Protection Court focuses on the welfare and protection of vulnerable children. The court's structure includes specialized judges trained in child welfare issues. However, the limited number of courts may lead to delays in addressing the needs of children in crisis situations. Expanding the number of Child Protection Courts would enhance access to timely justice for affected children. The court demonstrated effective case management by resolving a majority of new cases while reducing overall pendency. Nevertheless, the high institution rate indicates that demand continues to exceed capacity. Enhancing case tracking systems and support services for families can further streamline the court's operations. Year-on-year data reflects a positive trend, with a decrease in total pendency from 384 to 369 cases. This indicates improved operational practices, yet the increasing number of cases necessitates ongoing attention. Continuous assessment and refinement of judicial processes will help sustain these improvements. The tribunal operates only in Punjab, which may limit its effectiveness in addressing child welfare issues across diverse geographic contexts. Differences in local governance can also affect the availability and quality of child welfare services. Coordinating with local governments to enhance support systems for children can ensure more comprehensive care. The budget allocated to the Child Protection Court may not be sufficient to address the growing number of cases. Limited funding can impede the court's ability to provide necessary support services and resources. A thorough evaluation of financial needs based on case volume and complexity will be essential to ensure adequate support.

12.5 Recommendation:

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

13 Commercial Courts:

13.1 Introduction:

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

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

13.2 Statistics of Cases:

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

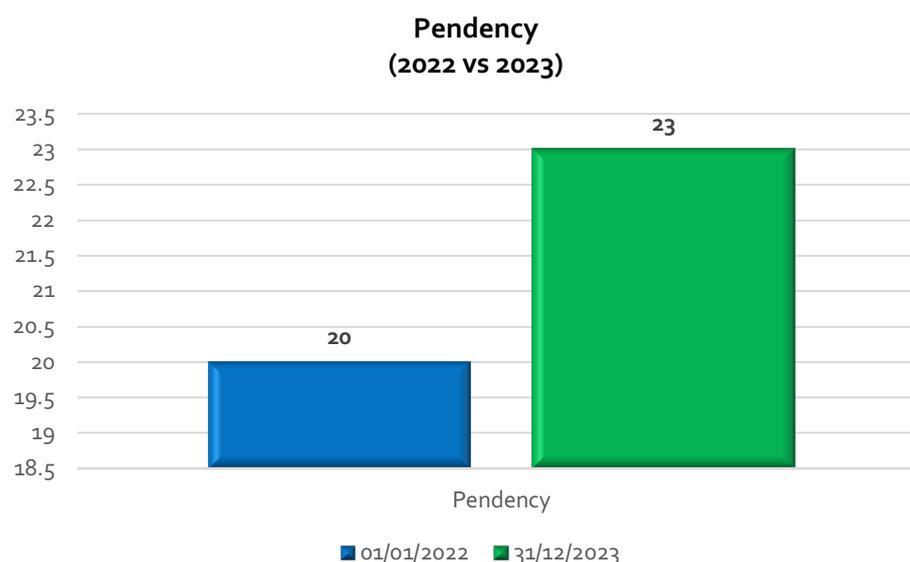
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Commercial Court Punjab	14	3	0	17
2	Commercial Court Sindh	6	0	0	6
Total		20	3	0	23

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

13.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	2	24	1	5	20
2023	2	20	3	0	23

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



13.4 Budget Allocation:

The budget allocation for 2 Commercial Courts across the Country for financial year 2022-23 was approximately Rs. 13 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	7
Sindh	6
Total	13

13.5 Analysis:

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

The courts experienced challenges in managing their caseloads, reflected by a growing number of pending cases. Although some disposals were recorded, the lack of resolution for new institutions points to weaknesses in operational efficiency. Adopting technology-based solutions for case management could improve processing speeds and reduce bottlenecks.

The year-on-year analysis shows a decline in pending cases from 24 to 23, indicating some progress. However, the zero disposals in 2023 highlight significant operational challenges that require immediate attention. Implementing continuous performance evaluations could help identify specific areas for improvement.

The performance of the commercial courts can vary by region, influenced by local economic conditions and the volume of commercial activity. Inconsistent performance across regions could hinder fair access to justice. Ensuring equitable resources and outreach in underperforming areas will be crucial for improving service delivery.

The budget allocation of Rs. 13 million reflects a limited financial commitment to the commercial courts. Insufficient funding may restrict their ability to expand operations or invest in necessary resources. A comprehensive financial analysis could guide future budget allocations to align with operational needs.

13.6 Recommendation:

The lack of disposal in Commercial Courts is a pressing concern, hindering timely justice. Enhancing tribunal efficiency and ensuring swift dispute resolution are vital.

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

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

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

14.2 Statistics of Cases:

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

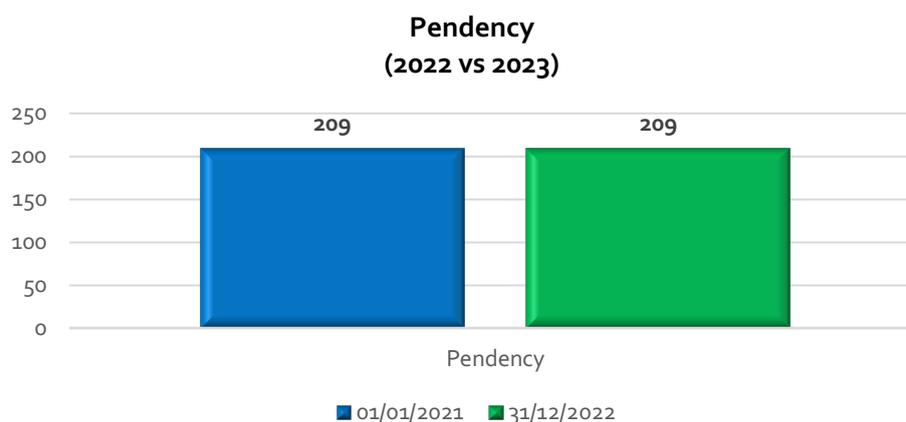
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Competition Appellate Tribunal	209	5	12	202
Total		209	5	12	202

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

14.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	200	23	14	209
2023	1	209	5	12	202

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



14.4 Budget Allocation:

The budget allocation for 1 Competition Appellate for financial year 2022-23 was approximately Rs. 53 million.

14.5 Analysis:

The Competition Appellate Tribunal was established under the Competition Act, 2010, to ensure consumer protection and promote competitive markets. It consists of members with expertise in trade law and economics, but the reliance on a single tribunal limits its ability to manage high volumes of disputes effectively. Consideration for additional branches may enhance its capacity to resolve disputes promptly. The tribunal handled a modest number of cases, with only 12 cases disposed of in 2023. The low number of new filings indicates challenges in public engagement or awareness regarding the tribunal's functions. Increasing outreach and public education efforts could help raise awareness and potentially reduce the volume of disputes. While the tribunal's total pendency remained relatively stable, the low disposal rate suggests a need for improvement. Maintaining high standards of efficiency is crucial to meet the demands of a rapidly changing market environment. Continuous training and development for tribunal members on emerging issues in competition law could enhance their effectiveness. As a single tribunal, regional variations in competition law enforcement are likely. Different market dynamics across provinces may affect the types of disputes filed. Establishing localized panels could improve responsiveness to regional economic conditions and consumer concerns. The allocation of Rs. 53 million provides essential support, yet ongoing resource constraints may affect operational capacity. Adequate funding is critical to ensure the tribunal can effectively manage disputes and maintain impartiality. A strategic financial review based on case trends and economic shifts will help ensure sufficient resource allocation.

14.6 Recommendation:

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

15 Consumer Courts:**15.1 Introduction:**

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

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

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

15.2 Statistics of Cases:

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

	Name of Courts	Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Consumer Court, Lahore	1680	833	717	1839
2	Consumer Court, Sahiwal	319	128	232	226
3	Consumer Court, Dera Ghazi Khan	1	53	54	0
4	Consumer Court, Multan	138	227	274	98
5	Consumer Court, Gujranwala	97	142	212	53
6	Consumer Court, Sargodha	114	124	148	90
7	Consumer Court, Gujrat	59	84	131	13
8	Consumer Court, Sialkot	25	126	151	4
9	Consumer Court, Bahawalpur	197	145	154	194
10	Consumer Court, Faisalabad	248	332	375	204
11	Consumer Court, Rawalpindi	93	237	264	77
12	Consumer Court, Raheem Yar Khan	23	44	49	23
13	Consumer Court, Layyah	2	34	31	5
14	Consumer Court, Bahawalnagar	48	102	117	33
15	Consumer Court, Bhakkar	3	27	12	18
16	Consumer Court, Mandi Bahauddin	206	154	322	41
17	Consumer Court, Mianwali	0	8	8	0
18	Consumer Court, Peshawar	47	1150	1176	28
19	Consumer Court, Haripur	8	36	40	5
20	Consumer Court, Swat	124	433	359	144
21	Consumer Court, Bannu	219	527	721	184
22	Consumer Court, Dera Ismail Khan	84	195	168	114
23	Consumer Court, Mansehra	57	149	178	31
24	Consumer Court, Karak	50	1245	1254	115

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
25	Consumer Court, Lakki Marwat	150	867	891	236
26	Consumer Court, Abbottabad	133	756	661	238
27	Consumer Court, Chitral	35	235	188	83
28	Consumer Court, Charsadda	69	141	112	102
29	Consumer Court, Malakand	0	40	39	1
30	Consumer Court, Swabi	204	1561	1489	277
31	Consumer Court, Tank	21	934	878	107
32	Consumer Court, Mardan	37	105	104	37
33	Consumer Court, Kohat	30	172	164	38
34	Consumer Court, Nowshera	48	217	197	78
Total		4569	11563	11870	4736

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

15.3 Working Strength of Accountability Courts:

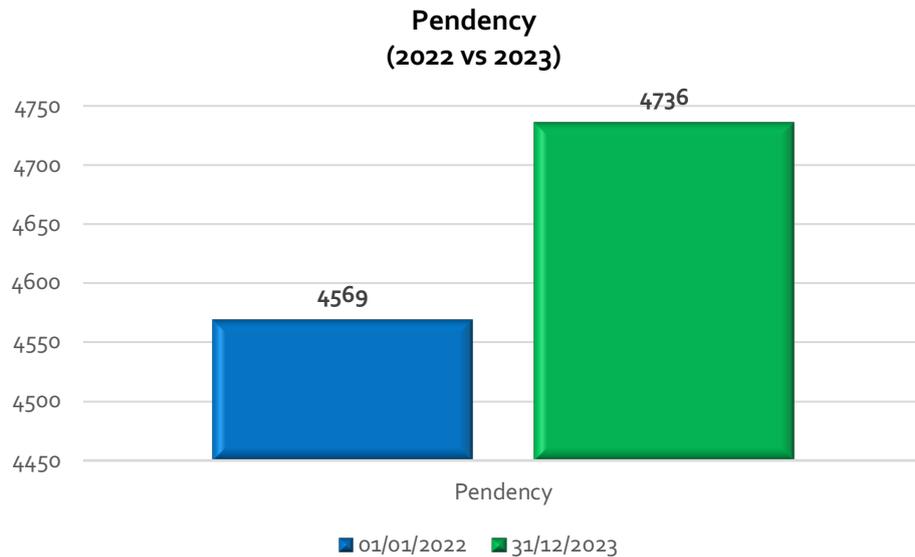
The number of Courts and Vacant position in Accountability Courts are tabulated below.

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

15.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	34	4979	11288	12168	4569
2023	34	4569	11563	11870	4736

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



15.5 Budget Allocation:

The budget allocation for 34 Consumer Courts across the country for financial year 2022-23 was approximately Rs. 614 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	345
Khyber Pakhtunkhwa	269
Total	614

15.6 Analysis:

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

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

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

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

The budget allocation of Rs. 614 million signifies a commitment to consumer rights, but ongoing financial constraints could impact court operations. Limited funding may restrict resources necessary for effective case handling and consumer education. A thorough review of financial needs based on performance metrics will ensure adequate funding for effective operations.

15.7 Recommendation:

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

16 Customs Appellate Tribunal:

16.1 Introduction:

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

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

16.2 Statistics of Cases:

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

Name of Courts		Previous Pendency (Jan'23)	Institution during year	Disposal during year	Pendency (Dec'23)
1	Customs Appellate Tribunal Bench I, Islamabad	250	138	301	87
2	Customs Appellate Tribunal Bench II, Islamabad	282	178	327	133
3	Customs Appellate Tribunal Bench I, Lahore	1516	337	539	1340
4	Customs Appellate Tribunal Bench II, Lahore	968	327	350	937
5	Customs Appellate Tribunal Bench I, Karachi	850	46	1201	355
6	Customs Appellate Tribunal Bench II, Karachi	689	23	714	577
7	Customs Appellate Tribunal Bench III, Karachi	818	1855	962	532
Total		5373	2904	4394	3961

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

16.3 Working Strength of Customs Appellate Tribunals:

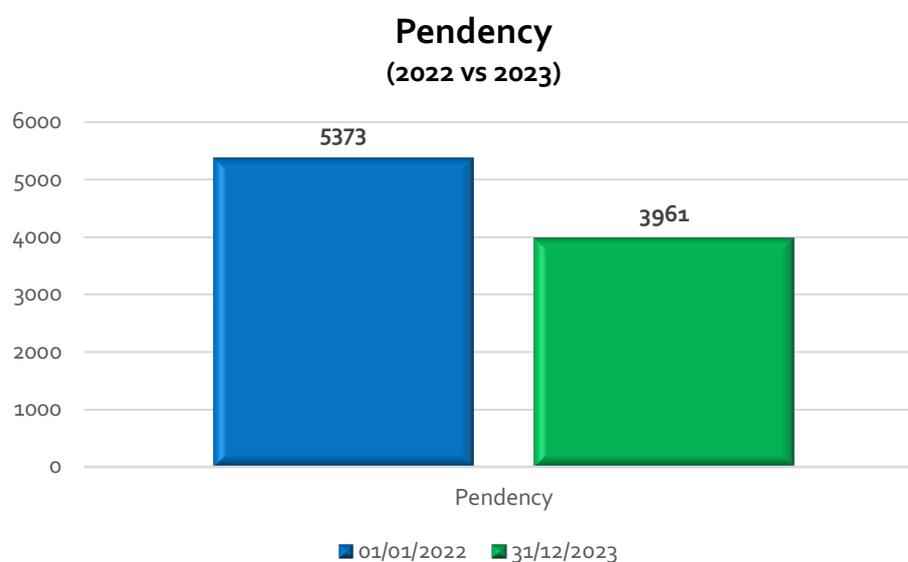
The number of Courts and Vacant position in Customs Appellate Tribunals are tabulated below.

	Punjab	Sindh	Islamabad	Total
Number of Courts	2	3	2	7
Number of Vacant Courts	0	0	0	0

16.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	7	11176	3875	9900	5373
2023	7	5373	2904	4394	3961

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



16.5 Budget Allocation:

The budget allocation for 7 Customs Appellate Tribunal across the Country for financial year 2022-23 was approximately Rs. 173 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	29
Sindh	88
Islamabad	56
Total	173

16.6 Analysis:

The Customs Appellate Tribunal operates under the Customs Act, 1969, serving as an important forum for resolving disputes related to customs duties. Its structure includes experienced judges specializing in customs law, but reliance on a small number of judges can lead to delays in case processing. Increasing tribunal capacity through additional appointments may help alleviate these bottlenecks. The tribunal has managed to dispose of many cases; however, the total pendency remains substantial, suggesting that the system is under pressure. The ongoing influx of new cases continues to challenge the tribunal's ability to maintain timely resolutions. Implementing a streamlined case management system could enhance efficiency and prevent backlogs. The year-on-year performance shows some improvement, with a reduction in overall pendency, yet the challenges remain significant. The tribunal's performance in handling complex customs issues needs ongoing evaluation. Regular training for tribunal members on new regulations will help ensure informed decision-making. The tribunal operates in Islamabad, Lahore, and Karachi, but varying economic conditions and customs activity levels across regions can impact performance. Disparities in case types may lead to uneven workloads. Targeted support and resources in regions with higher trade activity will be essential for equitable service delivery. With a budget of Rs. 173 million, the tribunal is reasonably supported; however, increased complexity in customs disputes necessitates additional funding. Insufficient resources could hinder the tribunal's ability to manage its caseload effectively. A comprehensive assessment of financial requirements in line with projected case volumes will help optimize funding.

16.7 Recommendation:

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

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

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

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

17.2 Statistics of Cases:

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

	Name of Courts	Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Drug Court, Islamabad	8	31	17	22
2	Drug Court, Rawalpindi	0	614	210	404
3	Drug Court, Lahore	308	235	151	392
4	Drug Court, Faisalabad	22	1528	1372	184
5	Drug Court, Gujranwala	67	191	207	51
6	Drug Court, Bahawalpur	147	1650	1797	0
7	Drug Court, Multan	284	557	593	252
8	Drug Court, Karachi	113	15	27	102
9	Drug Court, Peshawar	780	949	1122	636
10	Drug Court, Quetta	107	21	43	80
	Total	1836	5791	5539	2123

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

17.3 Working Strength of Drug Courts:

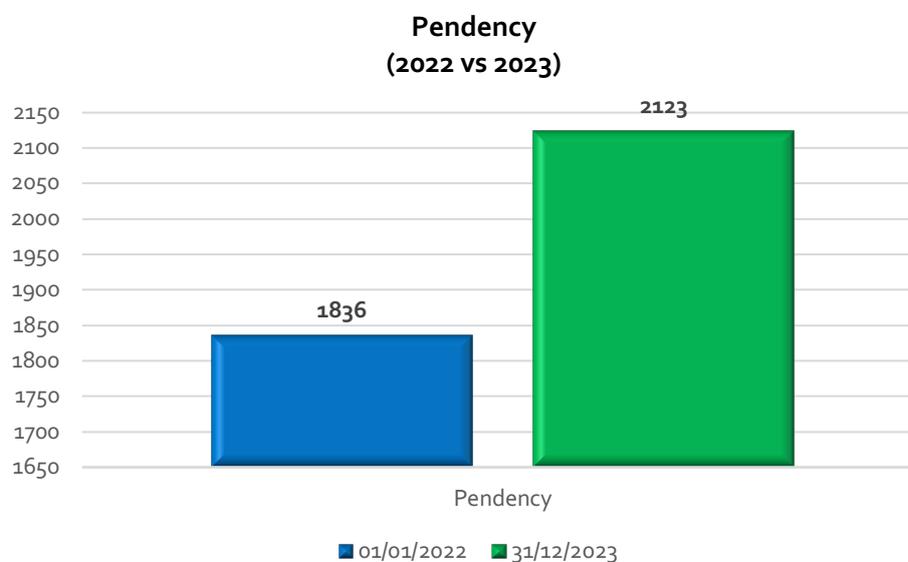
The number of Courts and Vacant position in Drug Courts are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Islamabad	Total
Number of Courts	6	1	1	1	1	10
Number of Vacant Courts	2	0	0	1	0	3

17.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	10	2952	3021	4138	1836
2023	10	1836	5791	5539	2123

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



17.5 Budget Allocation:

The budget allocation for 10 Drug Courts across the Country for financial year 2022-23 was approximately Rs. 215 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	128
Sindh	32
Khyber Pakhtunkhwa	27
Balochistan	15
Islamabad	13
Total	215

17.6 Analysis:

The Drug Courts operate under the Drugs Act, 1976, focused on regulating offenses related to drugs and ensuring public health. These courts have judges with specialized training in pharmaceutical law; however, the limited number of courts can hinder their effectiveness. Increasing the number of Drug Courts would enhance their capacity to address growing drug-related cases. Drug Courts have shown capacity to process cases but still face challenges with a significant backlog. The reliance on a few judges can lead to delays in resolving critical drug offenses. Enhancing support staff and implementing more efficient case management practices can help improve resolution times. While the courts managed to resolve a substantial number of cases, the overall increase in pendency in 2023 indicates systemic challenges. A proactive approach to case management is required to sustain improvements and tackle the backlog effectively. Regular operational assessments will help identify areas requiring further attention and resources. The effectiveness of Drug Courts varies regionally, influenced by local drug issues and law enforcement cooperation. Certain regions may experience higher drug offenses, leading to inconsistent workloads. Targeted interventions and increased resources in high-need areas will help ensure consistent access to justice.

The budget allocation of Rs. 215 million reflects a commitment to addressing drug-related offenses, but ongoing financial limitations could affect operations. Insufficient funding for specialized training and support services may hinder court effectiveness. A detailed financial analysis to align budget allocations with operational demands will be crucial for effective resource utilization.

17.7 Recommendation:

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

18 Environmental Protection Tribunal:

18.1 Introduction:

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

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

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

18.2 Statistics of Cases:

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

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Environment Protection Tribunal, Islamabad	35	30	27	38
2	Environment Protection Tribunal, Lahore	298	677	657	319
3	Environment Protection Tribunal, Karachi	61	5	24	45
4	Environment Protection Tribunal, Peshawar	140	72	151	190
5	Environment Protection Tribunal, Quetta	56	82	87	51
Total		590	866	946	643

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

18.3 Working Strength of Environmental Protection Tribunal:

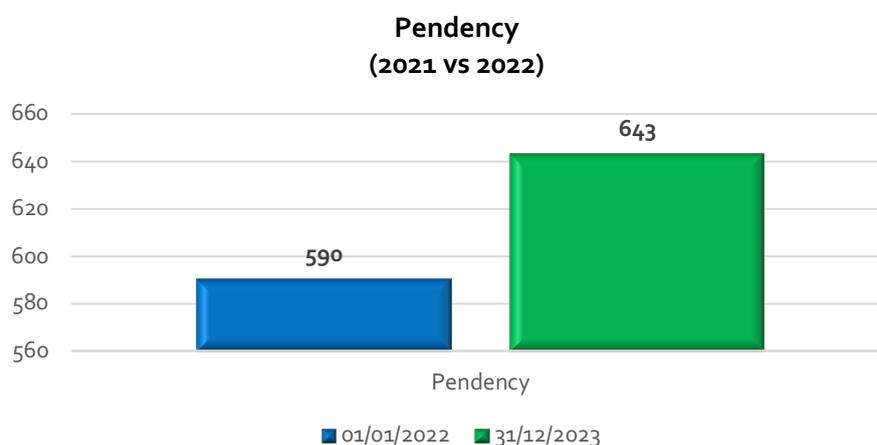
The number of Courts and Vacant position in Environmental Protection Tribunal are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Islamabad	Total
Number of Courts	1	1	1	1	1	5
Number of Vacant Courts	0	0	1	0	0	1

18.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	5	659	567	693	590
2023	5	590	866	946	643

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



18.5 Budget Allocation:

The budget allocation for 5 Environmental Protection Tribunal across the Country for financial year 2022-23 was approximately Rs. 145 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	33
Sindh	48
Khyber Pakhtunkhwa	33
Balochistan	3
Islamabad	28
Total	145

18.6 Analysis:

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

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

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

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

The budget allocation of Rs. 145 million supports the tribunal's operations, yet the increasing complexity of environmental cases necessitates additional funding. Insufficient resources could limit the tribunal's ability to manage cases effectively. A strategic review of financial allocations based on case trends and environmental needs will help ensure adequacy.

18.7 Recommendation:

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

19 Federal Service Tribunal:

19.1 Introduction:

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

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

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

19.2 Statistics of Cases:

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

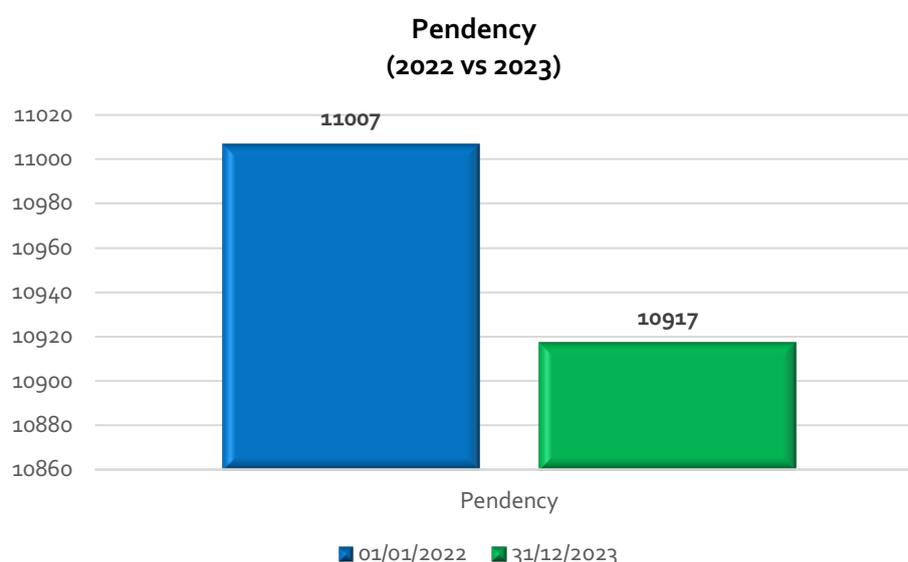
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Federal Service Tribunal, Islamabad Bench	11007	2473	2563	10917
Total		11007	2473	2563	10917

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

19.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	11097	2473	2563	11007
2023	1	11007	2900	2990	10917

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

**19.4 Budget Allocation:**

The budget allocation for Federal Service Tribunal across the Country for financial year 2022-23 was approximately Rs. 200 million.

19.5 Analysis:

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

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

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

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

With a budget allocation of Rs. 200 million, the tribunal is reasonably supported, but financial constraints may limit its ability to function effectively. Insufficient funding can impede the tribunal's ability to resolve disputes in a timely manner. Conducting a comprehensive needs assessment for funding based on actual caseloads will ensure adequate support for operations.

19.6 Recommendation:

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

20 Foreign Exchange Regulation Appellate Board:

20.1 Introduction:

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

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

20.2 Statistics of Cases:

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

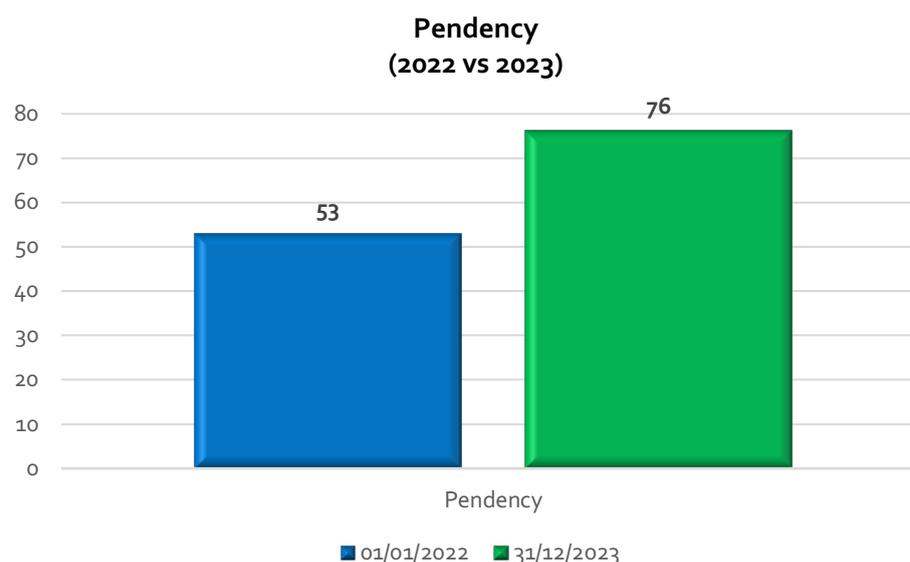
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Foreign Exchange Appellate Board, Lahore	44	20	24	40
2	Foreign Exchange Appellate Board, Karachi	6	35	5	36
Total		50	55	29	76

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

20.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	2	77	15	39	53
2023	2	50	55	29	76

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



20.4 Budget Allocation:

The budget allocation for 2 Foreign Exchange Appellate Board across the Country for financial year 2022-23 was approximately Rs. 4 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	3
Sindh	1
Total	4

20.5 Analysis:

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

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

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

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

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

20.6 Recommendation:

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

21 Insurance Appellate Tribunal:**21.1 Introduction:**

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

21.2 Statistics of Cases:

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

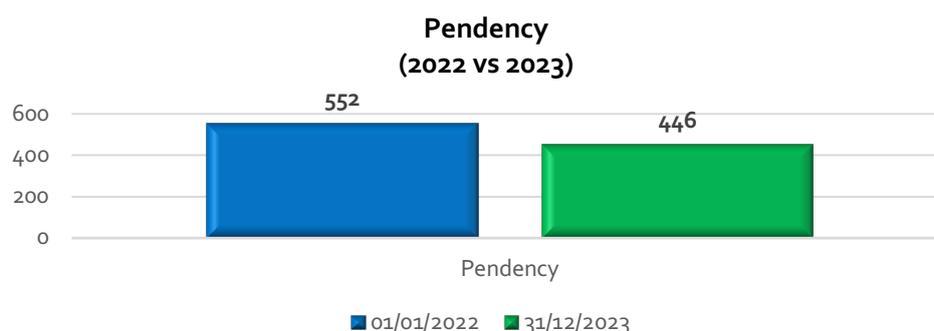
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Insurance Appellate Tribunal, Lahore	335	119	255	204
2	Insurance Appellate Tribunal, Multan	89	118	158	84
3	Insurance Appellate Tribunal, Karachi	128	43	13	158
Total		552	280	426	446

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

21.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	351	588	288	552
2023	3	552	280	426	446

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



21.4 Budget Allocation:

The budget allocation for 3 Insurance Appellate Tribunal across the Country for financial year 2022-23 was approximately Rs. 99 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	92
Sindh	7
Total	99

21.5 Analysis:

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

With 446 cases pending at the end of 2023, the tribunal exhibited a reasonable case disposal rate of 77%. However, the high influx of new cases continues to challenge its capacity.

The disposal rate dropped from 82% in 2022 to 77% in 2023, reflecting a slight decline in performance. Addressing administrative bottlenecks could help reverse this trend and improve case resolution rates.

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

The budget of Rs. 99 million is relatively well-allocated across the provinces, but expanding services to underserved regions may require additional financial resources. A detailed assessment of financial requirements for potential expansion could ensure better coverage.

21.6 Recommendation:

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

22 Intellectual Property Tribunal:

22.1 Introduction:

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

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

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

22.2 Statistics of Cases:

There are 3 Intellectual Property Tribunals across the country. The institution, disposal and pendency of cases is tabulated in the following table.

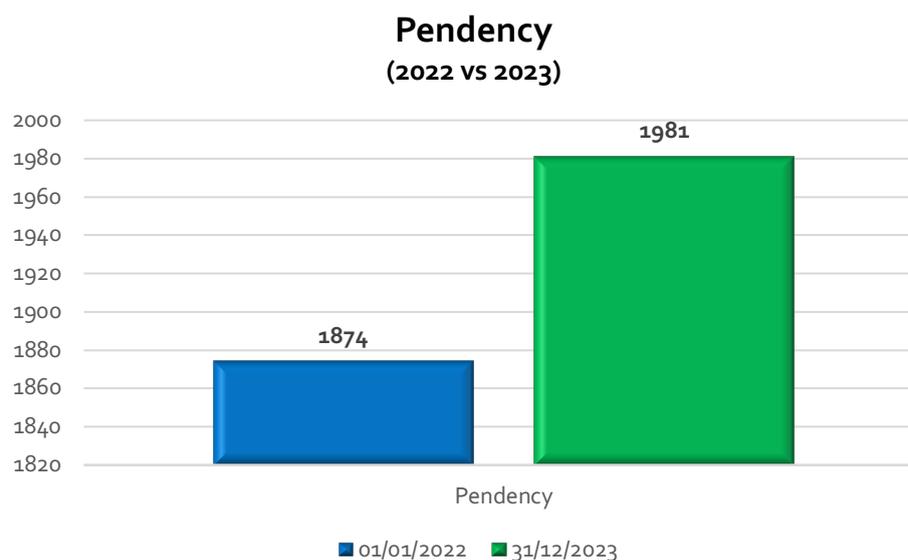
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Intellectual Property Tribunal, Islamabad	37	97	101	33
2	Intellectual Property Tribunal, Lahore	1660	909	735	1810
3	Intellectual Property Tribunal, Karachi	177	243	284	138
Total		1874	1249	1120	1981

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

22.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	3	1875	1111	1116	1874
2023	3	1874	1249	1120	1981

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



22.4 Budget Allocation:

The budget allocation for 3 Intellectual Property Tribunal across the Country for financial year 2022-23 was approximately Rs. 62 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	20
Sindh	24
Islamabad	18
Total	62

22.5 Analysis:

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

With 1,981 cases pending at the end of 2023, the tribunal's case management efficiency appears strained, handling only 59% of cases filed. Optimizing case distribution and improving internal processes can enhance efficiency.

The pendency slightly increased from 1,874 cases in 2022 to 1,981 in 2023, indicating the tribunal's struggle to manage rising case volumes. Enhanced case prioritization and scheduling could help bring about year-on-year improvement.

IP tribunals are only located in Islamabad, Punjab, and Sindh, leaving significant geographical gaps in IP protection. Creating tribunals in other regions would ensure more consistent enforcement of intellectual property laws nationwide.

The budget allocation of Rs. 62 million may be insufficient given the tribunal's growing case burden. An increase in financial support for expanding infrastructure and staff may help the tribunals manage their caseloads more effectively.

22.6 Recommendation:

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

23. Labour Appellate Tribunal:**23.1 Introduction:**

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

23.2 Statistics of Cases:

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

Name of Courts		Previous Pendency (Jan '23)	Institution during year	Disposal during year	Pendency (Dec '23)
1	Labour Appellate Tribunal, Lahore	190	996	891	287
2	Labour Appellate Tribunal, Multan	294	516	460	368
3	Labour Appellate Tribunal, Karachi	169	455	468	156
4	Labour Appellate Tribunal, Peshawar	144	66	64	146
5	Labour Appellate Tribunal, Quetta	13	40	47	6
Total		810	2073	1930	963

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

23.3 Working Strength of Labour Appellate Tribunal:

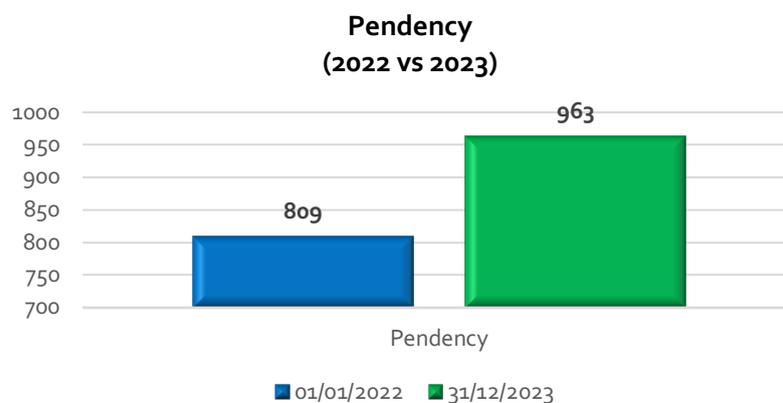
The number of Courts and Vacant position in Labour Appellate Tribunal are tabulated below.

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

23.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	5	754	2128	2113	809
2023	5	810	2073	1930	963

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



23.5 Budget Allocation:

The budget allocation for 5 Labour Appellate Tribunal across the country for financial year 2022-23 was approximately Rs. 123 million. There is no separate budget of Labour Appellate Tribunal KPK and Balochistan. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	73
Sindh	50
Khyber Pakhtunkhwa	-
Balochistan	-
Total	123

23.6 Analysis:

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

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

Pendency increased slightly from 809 cases in 2022 to 963 in 2023, showing a need for enhanced resource management and operational efficiency. Addressing vacancies promptly could significantly reduce pendency in the future.

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

The tribunal's budget allocation of Rs. 123 million appears sufficient, but better utilization of funds, especially to fill vacancies, could improve overall tribunal performance. Strategic budget management focusing on human resources may enhance functionality.

23.7 Recommendation:

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

24 Labour Court:**24.1 Introduction:**

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

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

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

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

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

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

24.2 Statistics of Cases:

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

	Name of Courts	Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Labour Court - I, Lahore	240	246	457	62
2	Labour Court -II, Lahore	572	674	801	445
3	Labour Court-III, Ferozewala, Lahore	913	559	1181	291
4	Labour Court - IV, Faisalabad	635	340	488	540
5	Labour Court - V, Gujranwala	555	280	471	359
6	Labour Court - VI, Rawalpindi	99	101	109	156
7	Labour Court - VII, Sargodha	482	496	558	420
8	Labour Court - VIII, Bahawalpur	375	223	422	176
9	Labour Court - IX, Multan	859	450	646	663
10	Labour Court - X, Sahiwal	99	144	146	104
11	Labour Court - XI, Dera Ghazi Khan	1001	479	405	1075
12	Labour Court - I, Karachi	242	332	416	119
13	Labour Court - II, Karachi	90	94	50	144
14	Labour Court -III, Karachi	193	46	79	199
15	Labour Court - IV, Karachi	261	129	199	184

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
16	Labour Court - V, Karachi	229	823	844	234
17	Labour Court - VI, Hyderabad	132	285	312	108
18	Labour Court - VII, Sukkur	35	205	236	4
19	Labour Court - VIII, Larkana	3	18	20	1
20	Labour Court - I, Peshawar	1356	1297	1716	937
21	Labour Court - II, Mardan	1642	1826	3385	83
22	Labour Court - III, Haripur	291	2957	2625	668
23	Labour Court - IV, Dera Ismail Khan	1565	3348	2677	2236
24	Labour Court - V, Swat	98	1505	1507	96
25	Labour Court - I, Quetta	21	634	641	14
26	Labour Court - II, Sibi	2	15	15	2
27	Labour Court - III, Hub	15	22	36	1
28	Labour Court - IV, Gawadar	0	25	24	1
29	Labour Court - V, Loralai	3	192	171	24
Total		12008	17745	20637	9346

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

24.3 Working Strength of Labour Courts:

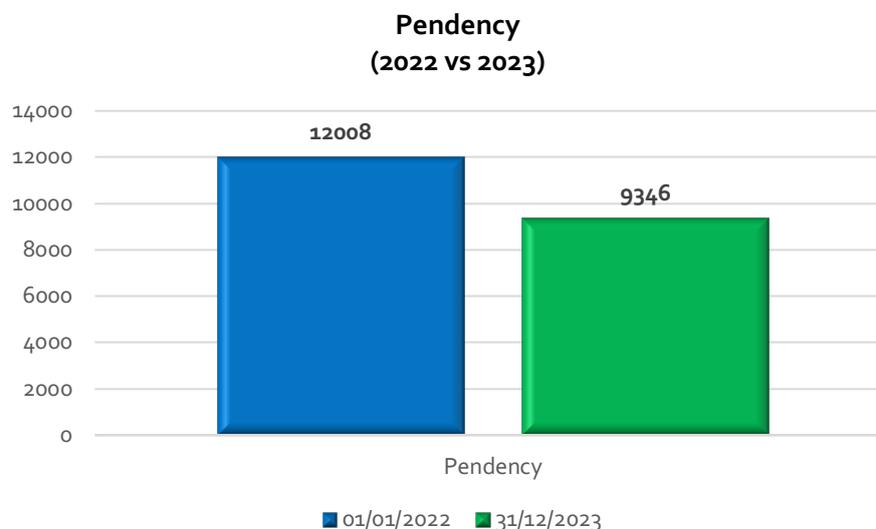
The number of Courts and Vacant position in Labour Courts are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Total
Number of Courts	11	8	5	5	29
Number of Vacant Courts	3	1	2	4	10

24.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	29	12988	18387	19452	12008
2023	29	12008	17745	20637	9346

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



24.5 Budget Allocation:

The budget allocation for 29 Labour Courts across the Country for financial year 2022-23 was approximately Rs. 581 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	200
Sindh	180
Khyber Pakhtunkhwa	83
Balochistan	118
Total	581

24.6 Analysis:

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

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

Pendency decreased slightly from 12008 cases in 2022 to 9346 in 2023, showing a need for enhanced resource management and operational efficiency. Addressing vacancies promptly could significantly reduce pendency in the future.

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

The tribunal's budget allocation of Rs. 581 million appears sufficient, but better utilization of funds, especially to fill vacancies, could improve overall tribunal performance. Strategic budget management focusing on human resources may enhance functionality.

24.7 Recommendation:

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

25 Lahore Development Authority Tribunal:**25.1 Introduction:**

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

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

25.2 Statistics of Cases:

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

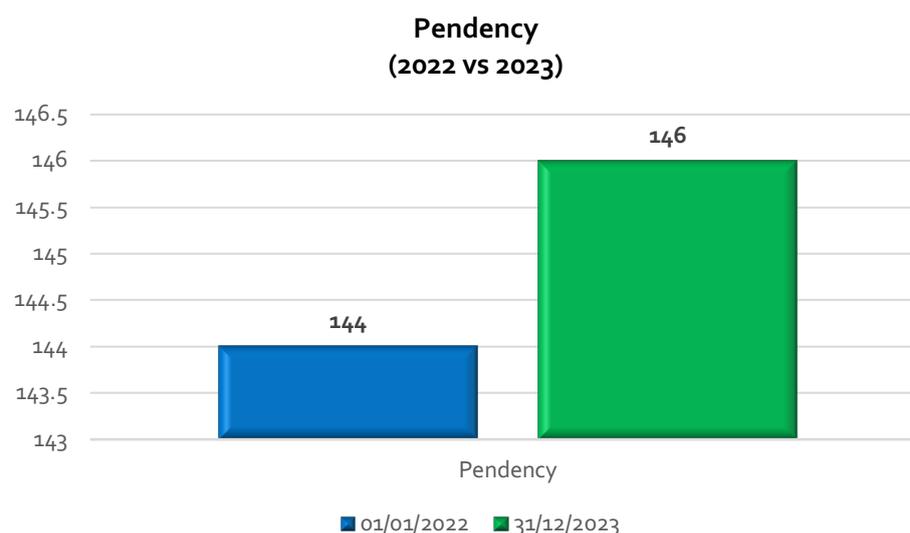
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Lahore Development Authority Tribunal	144	36	34	146
Total		144	36	34	146

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

25.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	157	20	33	144
2023	1	144	36	34	146

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



25.4 Analysis:

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

The LDA Tribunal showed moderate progress in resolving cases, but with only 34 cases disposed of in 2023, the disposal rate remains lower than optimal. Strengthening internal case management procedures may help improve efficiency. The Tribunal saw a slight increase in pendency from 144 cases in 2022 to 146 in 2023. This stagnation indicates a need for more effective strategies to handle urban planning disputes. Introducing technological solutions for tracking and prioritizing cases could enhance year-on-year performance. Being focused exclusively on Lahore, the Tribunal's scope is limited geographically, which may create disparities in urban governance in neighboring regions. Expanding its jurisdiction or coordinating with neighboring urban bodies could improve regional urban planning. There is no separate budget allocated for the Tribunal, which may hinder its operational efficiency. Providing a distinct budget for infrastructure and human resources could bolster its functionality.

25.5 Recommendation:

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

26 Livestock Tribunal:

26.1 Introduction:

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

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

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

26.2 Statistics of Cases:

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

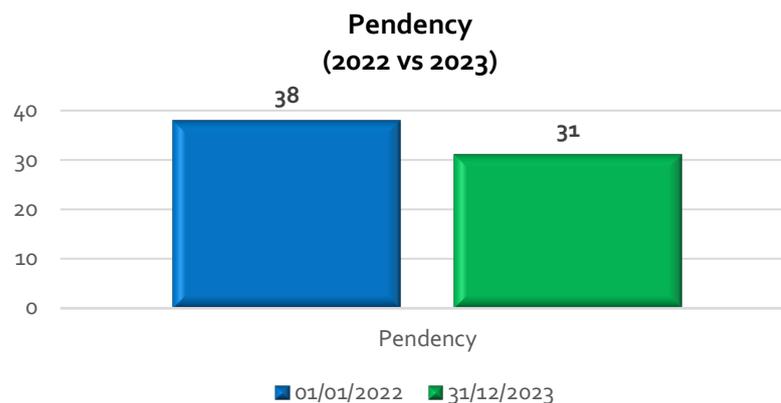
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Livestock Tribunal Punjab, Lahore	38	49	56	31
Total		38	49	56	31

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

26.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	37	96	95	38
2023	1	38	49	56	31

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



26.4 Budget Allocation:

There is one Livestock Tribunal in Punjab. The budget allocation for financial year 2022-23 was approximately Rs. 9 million.

26.5 Analysis:

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

The Tribunal handled a modest number of cases, with 56 disposals in 2023. Despite this, backlogs remain, suggesting that improvements in procedural efficiency could enhance performance. A reduction in pendency from 38 to 31 cases in 2023 reflects slight improvement, but this progress could be bolstered with better case management practices. Automation in tracking cases may further improve the Tribunal's ability to clear backlogs.

The Tribunal operates exclusively in Punjab, potentially leaving livestock-related issues in other regions unaddressed. Expanding the jurisdiction to other provinces could help standardize livestock regulation across Pakistan. The Tribunal's budget of Rs. 9 million for the financial year 2022-23 is modest. A more substantial allocation, especially for outreach and training programs, could enhance its effectiveness.

26.6 Recommendation:

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

27 Medical Tribunal:

27.1 Introduction:

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

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

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

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

27.2 Statistics of Cases:

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

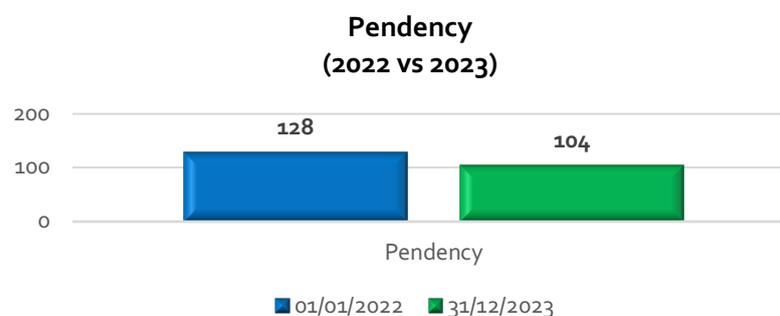
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Medical Tribunal	128	12	36	104
Total		128	12	36	104

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

27.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	64	82	18	128
2023	1	128	12	36	104

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



27.4 Budget Allocation:

The budget allocation for financial year 2022-23 was approximately Rs. 75 million.

27.5 Analysis:

The Medical Tribunal, established under the Medical Tribunal Act of 2020, is tasked with addressing medical and health sector disputes. Operating primarily in Islamabad, its jurisdiction is currently limited. Expanding this tribunal's reach to other major regions could improve access to justice in healthcare disputes. The tribunal processed a relatively small caseload, with 36 disposals in 2023. However, high institutional rates led to a slight increase in pendency. Implementing more efficient case processing systems would allow for faster resolution of cases. Pendency decreased slightly from 128 cases in 2022 to 104 in 2023, reflecting improved performance. Ongoing enhancements in procedural efficiency could further reduce pending cases. As the tribunal is limited to Islamabad, medical disputes in other regions remain underserved. Expanding its jurisdiction to other provinces would promote more equitable access to healthcare-related legal remedies. With a budget of Rs. 75 million, the tribunal operates under modest financial constraints. Increased funding could facilitate the expansion of services to other regions and improve case resolution rates.

27.6 Recommendation:

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

28 National Electric Power Regulation Authority Appellate Board:**28.1 Introduction:**

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

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

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

28.2 Statistics of Cases:

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

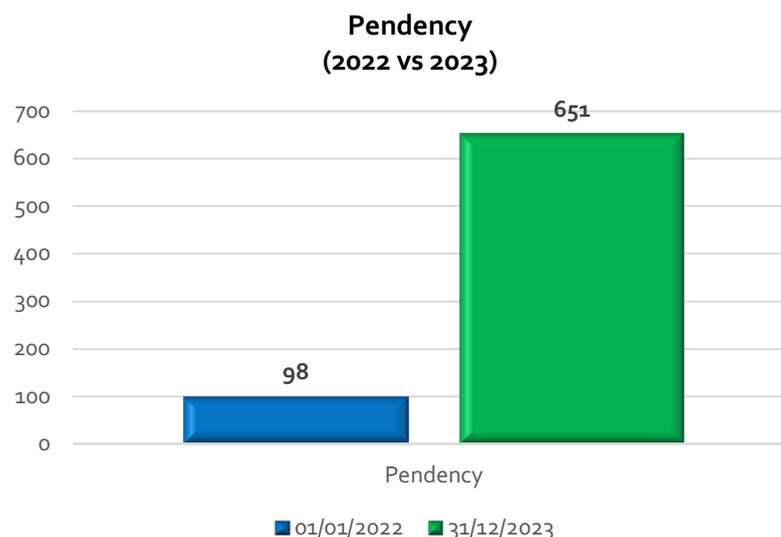
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	National Electric Power Regulatory Authority	98	621	68	651
Total		98	621	68	651

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

28.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	25	106	33	98
2023	1	98	621	68	651

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



28.4 Budget Allocation:

There is one NEPRA Appellate Board in Islamabad. The budget allocation for NEPRA Appellate Board for financial year 2022-23 was approximately Rs. 48 million.

28.5 Analysis:

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

The tribunal handled a substantial number of cases, with 68 disposals in 2023. However, a backlog remains, with 651 cases pending. Improving case management and introducing digital solutions for case tracking could enhance its overall efficiency. Pendency increased significantly from 98 cases in 2022 to 651 in 2023, reflecting a need for more streamlined operations. Addressing operational inefficiencies through technology adoption may reverse this trend. The tribunal's centralized location in Islamabad poses accessibility issues for those in other provinces. Establishing regional benches could improve service delivery and promote fairness in resolving power-related disputes. Increased funding, especially for technological upgrades, could improve case management and reduce pendency.

28.6 Recommendation:

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

29 National Industrial Relations Commission Tribunal:**29.1 Introduction:**

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

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

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

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

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

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

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

29.2 Statistics of Cases:

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

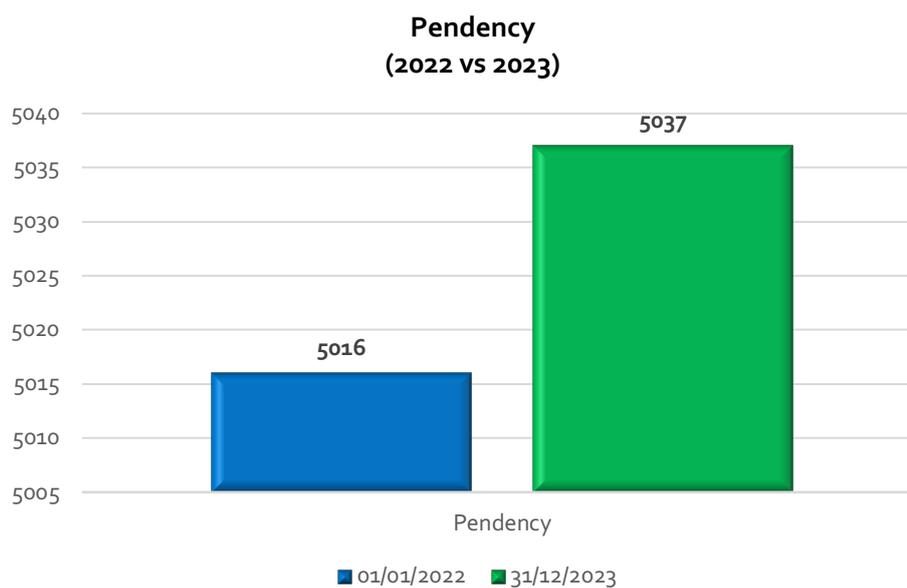
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	NIRC Islamabad	5629	3667	4259	5037
Total		5629	3667	4259	5037

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

29.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	6505	6744	8233	5016
2023	1	5629	3667	4259	5037

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



29.4 Budget Allocation:

There is one NIRC Tribunal in Islamabad with benches across the Country. The budget allocation for financial year 2022-23 was approximately Rs. 9 million.

29.5 Analysis:

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

The tribunal handled a substantial number of cases, with 4259 disposals in 2023. However, a backlog remains, with 5037 cases pending. Improving case management and introducing digital solutions for case tracking could enhance its overall efficiency. Pendency decreased from 6505 cases in 2022 to 5037 in 2023, reflecting a need for more streamlined operations. Addressing operational inefficiencies through technology adoption may reverse this trend. The budget allocation of Rs. 9 million may be insufficient to support the growing caseload. Increased funding, especially for technological upgrades, could improve case management and reduce pendency.

29.6 Recommendation:

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

30 Prevention of Electronic Crime Investigation Court:**30.1 Introduction:**

Electronic crime is considered to be the most complicated crime of the world. The internet users in Karachi, Lahore and Islamabad are 90% of the users of the country. Though, it is not possible to eliminate this crime, as we are living in cyber era, however through proper and effective measures could be adopted to control this crime.

Under clause (ix) of subsection (1) of section 2 of the Prevention Act of the Electronic Crimes the Government designate the Court of competent jurisdiction to adjudicate the offences as enumerated in the Act, 2016 and to deals with the following offences: -

- Unauthorized access to information system or data, copying or transmission of data, Interference with information system or data, access to critical infrastructure information system or data, copying or transmission of critical infrastructure data
- Interference with critical infrastructure information system or data, Glorification of an offence, Cyber terrorism, hate speech, Recruitment, funding and planning of Terrorism, Electronic forgery, Electronic fraud, Making, obtaining, or supplying device for use in offence.
- Unauthorized use of identity information, issuance of SIM cards, Tampering of communication equipment, interception
- Offences against dignity of a natural Person, Offences against modesty of a natural person and minor, Child pornography, Malicious code, Cyber stalking, Spamming, Spoofing,

Under section 29 of the Electronic Crimes Act, 2016 the Federal Government may establish or designate a law enforcement agency as the investigation agency for the purposes of investigation of offences under the Act, 2016. There is no separate budget allocated to this Tribunal.

30.2 Statistics of Cases:

There is 1 Prevention of Electronic Crime Investigation Court. The institution, disposal and pendency of cases is tabulated in the following table.

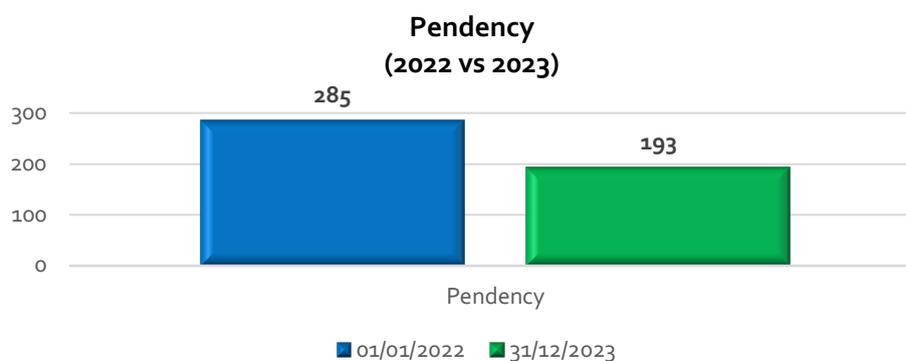
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Prevention of Electronic Crime, Islamabad	285	261	353	193
Total		285	261	353	193

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

30.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	1	93	215	23	285
2023	1	285	261	353	193

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



30.4 Analysis:

This court operates under the Prevention of Electronic Crimes Act, 2016, with jurisdiction in Islamabad. Given the rise in cybercrime, the court is under-resourced, with no additional support courts established in other provinces. The court resolved 353 cases in 2023, reducing the total pending cases to 193, but the number of new cases continues to rise. Implementing more robust digital case management systems will help manage the increasing workload. Pendency decreased from 285 cases in 2022 to 193 in 2023, indicating improved case resolution. However, better resource allocation and enhanced technological tools are needed to keep up with rising cybercrime cases. Currently limited to Islamabad, this court is unable to address electronic crimes in other regions effectively. Expanding its jurisdiction or establishing new courts in other provinces would ensure nationwide coverage for electronic crime cases.

There is no specific budget allocation for this court, which hinders its ability to cope with increasing case volumes. Allocating a dedicated budget for digital infrastructure and expert training will be crucial in enhancing its capacity.

30.5 Recommendation:

The Prevention of Electronic Crimes Court in Islamabad has achieved high disposal rates, but still faces challenges due to high institution rates and slight decrease in pendency. Expanding to more regions and enhancing digital infrastructure can help address these issues.

31 Provincial Service Tribunals:**31.1 Introduction:**

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

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

There are 4 Provincial Service Tribunals one in each province.

31.2 Statistics of Cases:

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

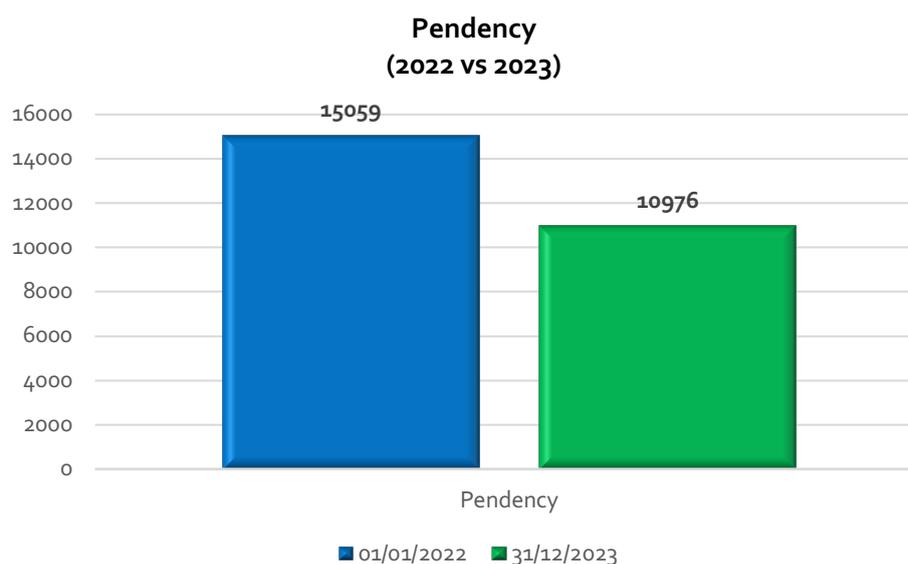
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Punjab Service Tribunal, Lahore	5342	7136	8670	4334
2	Sindh Service Tribunal, Karachi	1294	966	1072	1229
3	K.P Service Tribunal, Peshawar	5090	2754	3082	4886
4	Balochistan Service Tribunal, Quetta	746	712	931	527
Total		12472	11568	13755	10976

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

31.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	4	15926	10227	11979	15059
2023	4	12472	11568	13755	10976

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



31.4 Budget Allocation:

The budget allocation for 4 Provincial Service Tribunals across the Country for financial year 2022-23 was approximately Rs. 554 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	120
Sindh	144
Khyber Pakhtunkhwa	163
Balochistan	127
Total	554

31.5 Analysis:

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

The tribunals handled 10,976 cases in 2023. While disposal rates improved compared to 2022, the tribunals still face challenges due to high institutional rates. Streamlining case management processes and addressing staffing issues could improve overall efficiency.

The tribunals reduced pending cases from 15,059 in 2022 to 10,976 in 2023, reflecting a commendable improvement. However, further gains will require sustained efforts to address backlog and improve procedural timelines.

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

The budget allocation of Rs. 554 million provides basic operational support but may require revision to match increasing caseloads, particularly in Punjab. An evaluation of budget needs based on caseload distribution will ensure optimal use of resources.

31.6 Recommendation:

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

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

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

32.2 Statistics of Cases:

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

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Special Court (Central), Islamabad	329	101	230	200
2	Special Court (Central)-I, Lahore	281	1941	1447	583
3	Special Court (Central)-II, Lahore	243	206	244	241
4	Special Court (Central)-III, Lahore	119	380	261	238
5	Special Court (Central), Multan	238	143	198	174
6	Special Court (Central), Faisalabad	195	310	297	208
7	Special Court (Central), Gujranwala	368	748	823	293
8	Special Court (Central), Gujranwala II	217	875	916	176
9	Special Court (Central), Rawalpindi	167	230	267	129
10	Special Court (Central)-I, Karachi	151	32	62	130
11	Special Court (Central)-II, Karachi	94	92	157	41
12	Special Court (Central), Hyderabad	65	51	23	96
13	Special Court (Central), Peshawar	535	616	483	668
14	Special Court (Central), Quetta	98	11	3	106
Total		3100	5736	5411	3283

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

32.3 Working Strength of Special Courts (Central):

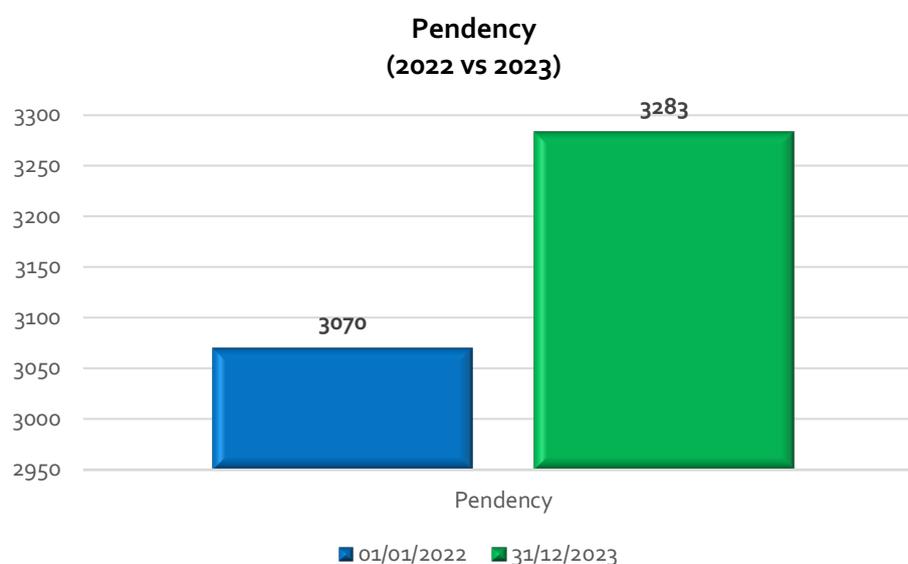
The number of Courts and Vacant position in Special Courts (Central) are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Islamabad	Total
Number of Courts	8	3	1	1	1	14
Number of Vacant Courts	0	0	1	0	0	1

32.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	14	4031	5961	7068	3070
2023	14	3100	5736	5411	3283

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

**32.5 Budget Allocation:**

The budget allocation for 14 Special Courts (Central) for financial year 2022-23 was approximately Rs. 214 million. Where no separate budget for Special Court (Central) Balochistan. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	141
Sindh	42
Khyber Pakhtunkhwa	16
Islamabad	15
Total	214

32.6 Analysis:

The Special Courts (Central) operate under the Criminal Law Amendment Act, 1958, dealing with corruption and white-collar crimes. The courts are distributed across Pakistan, ensuring access to justice in major regions. However, vacancies in key positions, especially in Khyber Pakhtunkhwa, have slowed down the adjudication process.

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

Pendency increased slightly from 3,070 cases in 2022 to 3,283 in 2023, reflecting challenges in case disposal despite improved institutional efforts. Continuous performance evaluation and resource allocation can help improve future outcomes.

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

The budget allocation for these courts, at Rs. 214 million, was distributed across provinces, but additional financial support may be required to reduce the pending case load. Reviewing the budget allocation based on the actual caseload will ensure efficient use of resources.

32.7 Recommendation:

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

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

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

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

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

33.2 Statistics of Cases:

There 11 Special Court (Control of Narcotic Substances). The institution, disposal and pendency of cases is tabulated in the following table.

	Name of Courts	Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Special Court (CNS), Islamabad	209	155	107	257
2	Special Court (CNS), Lahore	102	157	135	124
3	Special Court (CNS), Rawalpindi	98	161	63	196
4	Special Court (CNS), Mianwali	8	8	7	9
5	Special Court (CNS), Sialkot	22	14	27	9
6	Special Court (CNS), Faisalabad	72	56	34	94
7	Special Court (CNS), Multan	55	140	128	67
8	Special Court (CNS)-I, Karachi	398	120	187	333
9	Special Court (CNS)-II, Karachi	329	71	93	300
10	Special Court (CNS), Peshawar	244	906	545	923
11	Special Court (CNS), Quetta	89	258	204	143
	Total	1626	2046	1530	2455

33.3 Working Strength of Special Court (Control of Narcotic Substances):

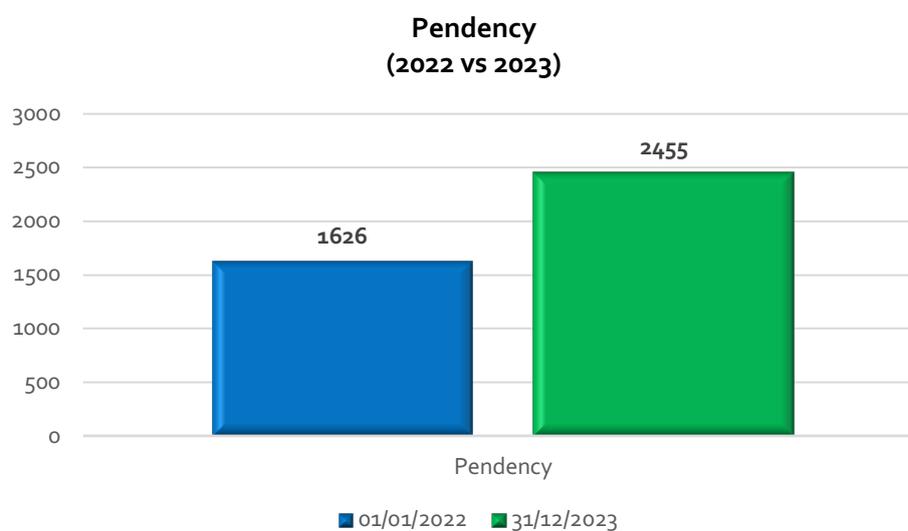
The number of Courts and Vacant position in Special Court (Control of Narcotic Substances) are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Islamabad	Total
Number of Courts	6	2	1	1	1	11
Number of Vacant Courts	0	0	0	0	0	0

33.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	11	7150	1265	1269	1626
2023	11	1626	2046	1530	2455

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

**33.5 Budget Allocation:**

The budget allocation for 11 Special Courts (CNS) across the Country for financial year 2022-23 was approximately Rs. 99 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	20
Sindh	33
Khyber Pakhtunkhwa	17
Balochistan	13
Islamabad	16
Total	99

33.6 Analysis:

The Special Courts (Control of Narcotic Substances) are governed by the Control of Narcotic Substances Act, 1997. There are 11 courts spread across Punjab, Sindh, Khyber Pakhtunkhwa, Balochistan, and Islamabad, each headed by a presiding judge. However, vacant positions in some regions hinder operational efficiency, particularly in Sindh and Balochistan.

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

The total pending cases increased from 1,626 in 2022 to 2,455 in 2023, reflecting challenges in keeping up with newly instituted cases. Addressing resource shortages and improving procedural efficiency will be critical in reversing this trend. Courts in Khyber Pakhtunkhwa and Sindh experience the highest caseloads, while Punjab has a more manageable burden. Redistributing cases or allocating additional resources in high-demand regions will help balance the workload.

The allocated budget of Rs. 99 million provides basic operational support, but more funds are required to cope with the increasing case burden. A review of budget allocations to match regional demand will ensure more effective resource utilization.

33.7 Recommendation:

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

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

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

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

34.2 Statistics of Cases:

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

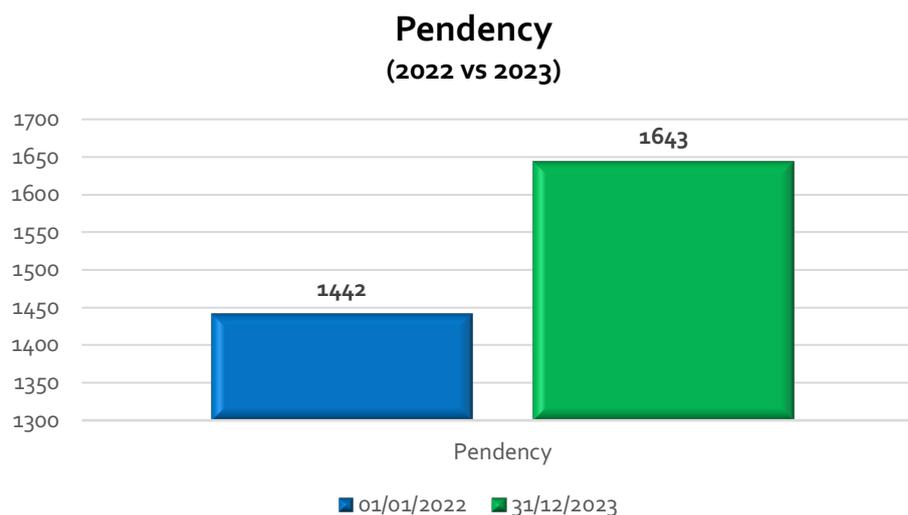
Name of Courts		Previous Pendency (Jan' 23)	Institution during year	Disposal during year	Pendency (Dec '23)
1	Special Court (CT&AS), Rawalpindi	514	167	218	463
2	Special Court (CT&AS), Lahore	16	37	39	14
3	Special Court (CT&AS), Karachi	851	288	82	1057
4	Special Court (CT&AS), Peshawar	61	76	28	109
Total		1442	568	367	1643

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

34.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	4	1331	834	723	1442
2023	4	1442	568	367	1643

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



34.4 Budget Allocation:

The budget allocation for 4 Special Courts (CT&AS) across the Country for financial year 2022-23 was approximately Rs. 69 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	29
Sindh	23
Khyber Pakhtunkhwa	17
Total	69

34.5 Analysis:

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

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

While there was an increase in pending cases, from 1,442 in 2022 to 1,643 in 2023, some regions performed better than others. Addressing staffing issues and refining case management tools may improve the disposal rate.

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

The allocated budget of Rs. 69 million may be insufficient to address rising case volumes, especially in Sindh and Khyber Pakhtunkhwa. A revised financial plan focusing on high-demand areas will ensure better management of cases.

34.6 Analysis:

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

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

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

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

35.2 Statistics of Cases:

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

Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Spl. Court (Offences in Banks), Islamabad	33	5	20	18
2	Spl. Court (Offences in Banks)-I, Lahore	145	64	28	181
3	Spl. Court (Offences in Banks)-II, Lahore	150	95	70	175
4	Spl. Court (Offences in Banks), Multan	56	154	143	67
5	Spl. Court (Offences in Banks), Karachi	205	62	29	238
6	Spl. Court (Offences in Banks), Peshawar	22	38	37	23
Total		611	418	327	702

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

35.3 Working Strength of Accountability Courts:

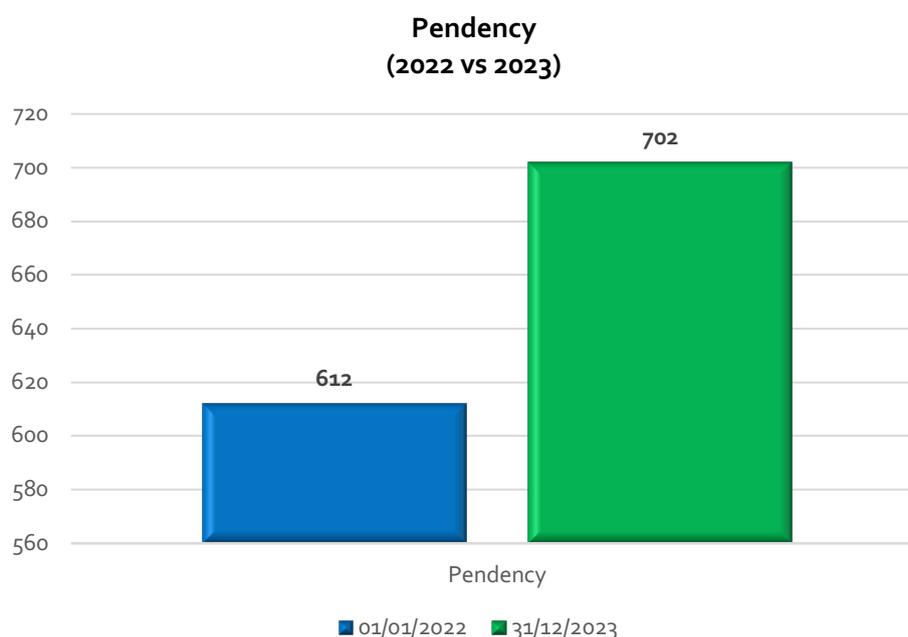
The number of Courts and Vacant position in Accountability Courts are tabulated below.

	Punjab	Sindh	Khyber Pakhtunkhwa	Islamabad	Total
Number of Courts	3	1	1	1	6
Number of Vacant Courts	0	1	0	0	1

35.4 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	6	727	330	445	612
2023	6	611	418	327	702

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

**35.5 Budget Allocation:**

The budget allocation for 6 Special Courts (Offences in Banks) across the Country for financial year 2022-23 was approximately Rs. 103 million. The province-wise breakup of budget allocation is as follows;

Province	Budget Allocation (2022-23) (Millions)
Punjab	56
Sindh	21
Khyber Pakhtunkhwa	12
Islamabad	14
Total	103

35.6 Analysis:

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

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

Although pendency increased from 612 in 2022 to 702 in 2023, the courts showed steady progress in case resolution. Filling vacancies and streamlining case management will help further reduce backlogs.

Courts in Sindh and Punjab face higher caseloads, with Sindh handling over 238 cases. Balancing case distribution across regions or opening new courts will help reduce the strain on overburdened regions.

The allocated budget of Rs. 103 million is adequate for current operations, but additional resources may be required to address regional disparities. A financial review could provide the necessary adjustments to improve case management in high-demand areas.

35.7 Recommendation:

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

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

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

36.2 Statistics of Cases:

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

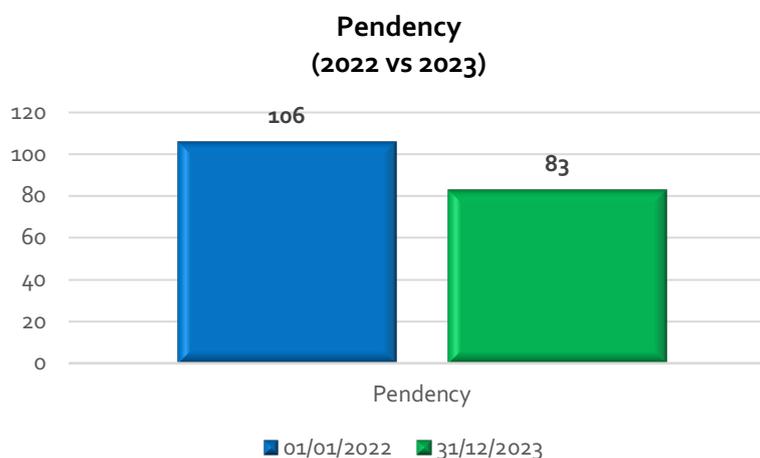
Name of Courts		Previous Pendency (Jan`23)	Institution during year	Disposal during year	Pendency (Dec`23)
1	Spl Court of Public Property, Karachi	106	18	44	82
2	Spl Court of Public Property, Hyderabad	0	0	0	0
3	Spl Court of Public Property, Sukkur	0	1	0	1
Total		106	19	44	83

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

36.3 Institution, Disposal and Pendency of cases during the years 2022 and 2023.

Year	No. of Courts	Pendency at the start of Year	Institution during year	Disposal during year	Pendency at the end of Year
2022	3	56	57	8	106
2023	3	106	19	44	83

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



36.4 Budget Allocation:

The budget allocated for financial year 2022-23 was approximately Rs. 90 million.

36.5 Analysis:

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

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

The courts reduced the number of pending cases from 106 in 2022 to 83 in 2023, showing a positive trend in disposal rates. Continuing this progress will require addressing delays due to procedural inefficiencies.

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

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

36.6 Recommendation:

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

Key Conclusions and Recommendations for the Courts

Introduction

This chapter summarizes the findings and recommendations based on the performance analysis of the 36 Administrative Tribunals and Special Courts across Pakistan. The evaluation focuses on identifying common trends, strengths, weaknesses, and actionable strategies to improve the judicial process. The recommendations aim to streamline court operations, reduce backlogs, and enhance the overall efficiency of case disposal. This chapter also provides court-specific insights for targeted improvements, ensuring justice delivery is accessible, transparent, and prompt.

General Trends

A review of the data across the 36 courts highlights the following key trends:

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

Strengths, Weaknesses, and Key Issues

Strengths

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

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

Weaknesses

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

Key Issues Identified

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

General Recommendations for Improvement

To improve the performance and operational efficiency of all 36 courts, the following recommendations are suggested:

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

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

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

APPENDICES

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

Name of Court	ICT	Punjab	Sindh	KP	Balochistan	Total
Accountability Courts	3	13	17	8	1	42
Anti-Dumping Appellate Tribunal	1	-	-	-	-	1
Anti-Terrorism Court	2					2
Appellate Tribunal Inland Revenue	1	1	1	1	-	4
Appellate Tribunal Sales Tax Service	-	-	-	1	-	1
Banking Courts	1	18	11	3	1	34
Commercial Courts	-	1	1	-	-	2
Competition Appellate Tribunal	1	-	-	-	-	1
Custom Appellate Tribunals	2	2	3	-	-	7
Drug Court	1	-	-	1	1	3
Environmental Protection Tribunal	1	-	-	-	-	1
Federal Service Tribunal	1	-	-	-	-	1
Foreign Exchange Regulation Appellate Board	-	1	1	-	-	2
Insurance Appellate Tribunal	-	2	1	-	-	3
Intellectual Property Tribunal	1	1	1	-	-	3
Medical Tribunal	1	-	-	-	-	1
National Electric Power Regulatory Authority Appellate Tribunal	1	-	-	-	-	1
National Industrial Relations Commission	1	-	-	-	-	1
Prevention of Electronic Crime Investigation Agency Tribunal	1	-	-	-	-	1
Special Court (Central)	1	8	3	1	1	14
Special Court (Control of Narcotics Substances)	1	6	2	1	1	11
Special Court (Customs, Taxation and Anti-Smuggling)	-	2	1	1	-	4
Special Court (Offences in Banks)	1	3	1	1	-	6
Total	18	58	43	18	5	146

Provincial Jurisdiction Courts

Name of Court	Punjab	Sindh	KP	Balochistan	Total
Anti-Corruption Courts	10	4	2	1	17
Appellate Tribunal Local Council Sindh	-	1		-	1
Anti-Terrorism Courts	10	32	13	9	64
Anti-Encroachment Tribunals	-	5	-	-	5
Child Protection Court	1	-	-	-	1
Consumer Courts	17	-	17	-	34
Appellate Tribunal Sindh Revenue Authority	-	1	-	-	1
Drug Courts	6	1	-	-	7
Environmental Protection Tribunal	1	1	1	1	4
Labour Appellate Tribunals	2	1	1	1	5
Labour Courts	11	8	5	5	29
Special Court (Removal of Encroachment)	-	3	-	-	3
Lahore Development Authority Tribunal	1	-	-	-	1
Punjab Revenue Authority Board	1	-	-	-	1
Punjab Live Stock Tribunal	1	-	-	-	1
Service Tribunals	1	1	1	1	4
Total	62	58	40	18	178

Vacant Positions in Courts under administrative control of Federal Government

Province	No. of Courts	Presiding Officers (Vacant Positions)	Members (Vacant Positions)	Officers & Staff (Vacant Positions)	Total
Punjab	58	6	6	194	206
Sindh	43	17	8	86	111
Khyber Pakhtunkhwa	18	4	1	58	63
Balochistan	4	0	0	9	9
Islamabad	22	4	2	99	105
Total	145	31	17	446	494

Vacant Positions in Courts under administrative control of Provincial Government

Province	No. of Courts	Presiding Officers (Vacant Positions)	Members (Vacant Positions)	Officers & Staff (Vacant Positions)	Total
Punjab	62	9	2	187	198
Sindh	58	5	1	426	432
Khyber Pakhtunkhwa	40	3	8	119	130
Balochistan	19	14	0	73	87
Total	179	31	11	805	847
Grand Total	324	62	28	1251	1341

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

Province	Name of Administrative Tribunals / Special Courts
Punjab	1. Accountability Court I, Lahore 2. Accountability Court IV, Lahore 3. Accountability Court VI, Lahore 4. Accountability Court I, Multan 5. Banking Court, Faisalabad 6. Special Court Commercial, Lahore (Members) 1. 2 Posts in Appellate Tribunal Inland Revenue, Lahore 2. 2 Posts in Customs Appellate Tribunal - I, Lahore 3. 1 Post in Customs Appellate Tribunal - II, Lahore 4. 1 Post in Special Court Commercial, Lahore
Sindh	1. Accountability Court-II, Karachi 2. Accountability Court-III, Karachi 3. Accountability Court-V, Karachi 4. Accountability Court-VI, Karachi 5. Accountability Court-VII, Karachi 6. Accountability Court-VIII, Karachi 7. Accountability Court-IX, Karachi 8. Accountability Court-X, Karachi 9. Accountability Court-I, Sukkur 10. Accountability Court-II, Sukkur 11. Accountability Court-IV, Sukkur 12. Accountability Court-I, Hyderabad 13. Foreign Exchange Regulation Appellate Board, Karachi 14. Insurance Appellate Tribunal, Karachi 15. Banking Court I, Karachi 16. Commercial Court, Karachi 17. Special Court (Offences in Bank), Karachi (Members) 1. 1 Post in Customs Appellate Tribunal-III, Karachi 2. 1 Post in Insurance Appellate Tribunal, Karachi 3. 2 Posts in Commercial Court, Karachi 4. 4 Post in Appellate Tribunal Inland Revenue, Karachi
Khyber Pakhtunkhwa	1. Accountability Court I, Peshawar 2. Accountability Court VIII, Peshawar 3. Special Court (Central), Peshawar 4. Drug Court, Peshawar (Members) 1. 1 Post in Accountability Court II, Peshawar
Balochistan	-
Islamabad	1. Accountability Court - II, Islamabad 2. Accountability Court - III, Islamabad 3. Anti-Terrorism Court - II, Islamabad 4. Drug Court, Islamabad (Members) 1. 1 Post in Environmental Protection Tribunal, Islamabad 2. 1 Post in Medical Tribunal, Islamabad

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

Province	Name of Administrative Tribunals / Special Courts
Punjab	1. Anti-Corruption Court, Lahore 2. Consumer Court, Lahore 3. Drug Court, Bahawalpur 4. Drug Court, Lahore 5. Labour Court, Faisalabad 6. Labour Court, Sahiwal 7. Labour Court, Dera Ghazi Khan 8. Appellate Tribunal Punjab Revenue Authority 9. Punjab Livestock Tribunal, Lahore (Members) 1. Provincial Service Tribunal 2. Appellate Tribunal Punjab Revenue Authority
Sindh	1. Labour Court, Karachi 2. Anti-Terrorism Court VIII, Karachi 3. Anti-Terrorism Court II, Hyderabad 4. Anti-Terrorism Court, Naushahero Feroze 5. Anti-Encroachment Tribunal, Sukkur (Members) 1. 1 Post in Appellate Tribunal Sindh Board of Revenue
Khyber Pakhtunkhwa	1. Anti-Terrorism Court, D.I.Khan 2. Consumer Court, Tank 3. Environmental Protection Tribunal (Members) 1. 4 Posts in Consumer Court, Chitral 2. 4 Posts in Consumer Court, D I Khan
Balochistan	1. Anti-Corruption Balochistan, Quetta 2. Labour Court, Sibi 3. Labour Court, Hub 4. Labour Court, Gawadar 5. Labour Court, Loralai 6. Anti-Terrorism Court - II, Quetta 7. Anti-Terrorism Court, Sibi 8. Anti-Terrorism Court, Dera Allah Yar 9. Anti-Terrorism Court, Khuzdar 10. Anti-Terrorism Court, Turbat 11. Anti-Terrorism Court, Nushki 12. Anti-Terrorism Court, Loralai 13. Anti-Terrorism Court, Pishin 14. Drug Court, Quetta

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

(Punjab)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2023	Institution	Disposal	Balance on 31.12.2023
1	Accountability Courts	13	83	73	40	212
2	Appellate Tribunal Inland Revenue	1	27443	21650	18495	30611
3	Banking Courts	18	17410	13218	14448	17941
4	Commercial Court	1	14	3	0	17
5	Custom Appellate Tribunals	2	2484	664	889	2277
6	Foreign Exchange Regulation Appellate Board	1	44	20	24	40
7	Intellectual Property Tribunal	1	1660	909	735	1810
8	Insurance Appellate Tribunal	2	424	237	413	288
9	Special Courts (Central)	8	1828	4833	4453	2042
10	Special Courts (Custom, Taxation & Anti - Smuggling)	2	530	204	257	477
11	Special Courts (Control of Narcotics Substances)	6	357	536	394	499
12	Special Courts (Offences in Banks)	3	351	313	241	423
Total		58	52628	42660	40389	56637

(Sindh)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2023	Institution	Disposal	Balance on 31.12.2023
1	Accountability Courts	17	249	1	176	272
2	Appellate Tribunal Inland Revenue	1	10966	9157	6938	13168
3	Banking Courts	11	10904	3731	4357	10436
4	Commercial Court	1	6	0	0	6
5	Custom Appellate Tribunals	3	2357	1924	2877	1464
6	Foreign Exchange Regulation Appellate Board	1	6	35	5	36
7	Intellectual Property Tribunal	1	177	243	284	138
8	Insurance Appellate Tribunal	1	128	43	13	158
9	Special Court (Central)	3	310	175	242	267
10	Special Court (Custom, Taxation & Anti - Smuggling)	1	851	288	82	1057
11	Special Court (Control of Narcotics Substances)	2	727	191	280	633
12	Special Court (Offences in Banks)	1	205	62	29	238
Total		43	26886	15850	15283	27873

(Khyber Pakhtunkhwa)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2023	Institution	Disposal	Balance on 31.12.2023
1	Accountability Courts	8	52	150	90	178
2	Appellate Tribunal Inland Revenue	1	1411	1232	979	1743
3	Appellate Tribunal Sales Tax Service	1	42	47	69	20
4	Banking Courts	3	1173	910	861	1230
5	Drug Court	1	780	949	1122	636
6	Special Courts (Central)	1	535	616	483	668
7	Special Court (Custom, Taxation & Anti - Smuggling)	1	61	76	28	109
8	Special Court (Control of Narcotics Substances)	1	244	906	545	923
9	Special Court (Offences in Banks)	1	22	38	37	23
Total		18	4320	4924	4214	5530

(Balochistan)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2023	Institution	Disposal	Balance on 31.12.2023
1	Accountability Courts	1	11	104	0	78
2	Banking Courts	1	359	138	139	351
4	Special Courts (Central)	1	98	11	3	106
5	Special Court (Control of Narcotics Substances)	1	89	258	204	143
Total		4	557	511	346	678

(Islamabad)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2023	Institution	Disposal	Balance on 31.12.2023
1	Accountability Courts	3	26	101	40	87
2	Anti-Terrorism Courts	2	47	30	44	33
3	Anti-Dumping Appellate Tribunal	1	44	18	52	10
4	Appellate Tribunal Inland Revenue	1	17528	6387	4997	18922
5	Banking Courts	1	650	397	598	449
6	Competition Appellate Tribunal	1	209	5	12	202
7	Custom Appellate Tribunals	2	532	316	628	220
8	Drug Court	1	8	31	17	22
9	Environmental Protection Tribunal	1	35	30	27	38
10	Federal Service Tribunal	1	11007	2473	2563	10917

11	Intellectual Property Tribunal	1	37	97	101	33
12	National Industrial Relations Commission	1	5629	3667	4259	5037
13	National Electric Power Regulatory Authority Board	1	98	621	68	651
14	Prevention of Electronic Crime Court	1	285	261	353	193
15	Special Courts (Central)	1	329	101	230	200
16	Special Court (Control of Narcotics Substances)	1	209	155	107	257
17	Special Court (Offences in Banks)	1	33	5	20	18
18	Medical Tribunal	1	128	12	36	104
Total		22	36834	14707	14152	37393

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

(Punjab)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2023	Institution	Disposal	Balance on 31.12.2023
1	Anti-Corruption Courts	10	2577	1658	2204	2053
2	Anti-Terrorism Courts	10	233	943	924	242
3	Child Protection Court	1	384	1565	1580	369
4	Consumer Courts	17	3253	2800	3251	2918
5	Drug Courts	6	828	4775	4330	1283
6	Environmental Protection Tribunal	1	298	677	657	319
7	Labour Courts	11	5830	3992	5684	4291
8	Labour Appellate Tribunals	2	484	1512	1351	655
9	Lahore Development Authority	1	144	36	34	146
10	Punjab Live Stock Tribunal	1	38	49	56	31
11	Punjab Revenue Authority Board	1	156	210	212	160
12	Punjab Service Tribunal	1	5342	7136	8670	4334
Total		62	19567	25353	28953	16801

(Sindh)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2023	Institution	Disposal	Balance on 31.12.2023
1	Anti-Corruption Courts	4	1562	302	571	1294
2	Anti-Terrorism Courts	32	1794	1597	1899	1448
3	Anti-Encroachment Tribunals	5	266	333	398	215
4	Appellate Tribunal Local Council Sindh	1	0	18	3	15
5	Appellate Tribunal Sindh Revenue Board	1	148	178	82	244
6	Drug Court	1	113	15	27	102
7	Environmental Protection Tribunal	1	61	5	24	45
8	Labour Appellate Tribunals	1	169	455	468	156
9	Labour Courts	8	1185	1932	2156	993
10	Sindh Service Tribunal	1	1294	966	1072	1229
11	Special Court (Removal of Encroachment)	3	106	19	44	83
Total		58	6698	5820	6744	5824

(Khyber Pakhtunkhwa)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2023	Institution	Disposal	Balance on 31.12.2023
1	Anti-Corruption Courts	2	295	94	115	276
2	Anti-Terrorism Courts	13	146	1323	1097	281
3	Consumer Courts	17	1316	8763	8619	1818
4	Environmental Protection Tribunal	1	140	72	151	190
5	Khyber Pakhtunkhwa Service Tribunal	1	5090	2754	3082	4886
6	Labour Courts	5	4952	10933	11910	4020
7	Labour Appellate Tribunals	1	144	66	64	146
Total		40	12083	24005	25038	11617

(Balochistan)						
Sr. #	Name of Tribunals/Special Court	No. of Courts	Pendency as on 01.01.2023	Institution	Disposal	Balance on 31.12.2023
1	Anti-Corruption Courts	1	21	9	17	13
2	Anti-Terrorism Courts	9	140	242	185	139
3	Balochistan Service Tribunal	1	746	712	931	527
4	Drug Court	1	107	21	43	80
5	Environmental Protection Tribunal	1	56	82	87	51
6	Labour Courts	5	41	888	887	42
7	Labour Appellate Tribunals	1	13	40	47	6
Total		19	1124	1994	2197	858

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

Punjab							
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Total	Disp	Balance
1	Accountability Courts	13	83	73	156	40	212
2	Appellate Tribunal Inland Revenue	1	27443	21650	49093	18495	30611
3	Anti-Corruption Courts	10	2577	1658	4235	2204	2053
4	Anti-Terrorism Courts	10	233	943	1176	924	242
5	Banking Courts	18	17410	13218	30628	14448	17941
5	Child Protection Court	1	384	1565	1949	1580	369
6	Commercial Court	1	14	3	17	0	17
7	Consumer Courts	17	3253	2800	6053	3251	2918
8	Custom Appellate Tribunals	2	2484	664	3148	889	2277
10	Drug Courts	6	828	4775	5603	4330	1283
11	Environmental Protection Tribunal	1	298	677	975	657	319
12	Foreign Exchange Regulation Appellate Board	1	44	20	64	24	40
13	Intellectual Property Tribunal	1	1660	909	2569	735	1810
14	Insurance Appellate Tribunal	2	424	237	661	413	288
15	Labour Courts	11	5830	3992	9822	5684	4291
16	Labour Appellate Tribunals	2	484	1512	1996	1351	655
17	Lahore Development Authority	1	144	36	180	34	146
18	Punjab Live Stock Tribunal	1	38	49	87	56	31
19	Punjab Revenue Authority Board	1	156	210	366	212	160
20	Punjab Service Tribunal	1	5342	7136	12478	8670	4334
21	Special Courts (Central)	8	1828	4833	6661	4453	2042
22	Special Courts (C-T-Anti - Smuggling)	2	530	204	734	257	477
23	Special Courts (CNS)	6	357	536	893	394	499
24	Special Courts (Offences in Banks)	3	351	313	664	241	423
Total		120	72195	68013	140208	69342	73438

Sindh							
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Total	Disp	Balance
1	Accountability Courts	17	249	1	250	176	272
2	Appellate Tribunal Inland Revenue	1	10966	9157	20123	6938	13168
3	Anti-Corruption Courts	4	1562	302	1864	571	1294
4	Anti-Encroachment Tribunals	5	266	333	599	398	215
5	Anti-Terrorism Courts	32	1794	1597	3391	1899	1448
6	Appellate Tribunal Local Council Sindh	1	0	18	18	3	15
7	Appellate Tribunal Sindh Revenue Board	1	148	178	326	82	244
8	Banking Courts	11	10904	3731	14635	4357	10436
9	Commercial Court	1	6	0	6	0	6
10	Custom Appellate Tribunals	3	2357	1924	4281	2877	1464
11	Drug Courts	1	113	15	128	27	102
12	Environmental Protection Tribunal	1	61	5	66	24	45
13	Foreign Exchange Regulation Appellate Board	1	6	35	41	5	36
14	Intellectual Property Tribunal	1	177	243	420	284	138
15	Insurance Appellate Tribunal	1	128	43	171	13	158
16	Labour Courts	8	1185	1932	3117	2156	993
17	Labour Appellate Tribunals	1	169	455	624	468	156
18	Sindh Service Tribunal	1	1294	966	2260	1072	1229
19	Special Court (Removal of Encroachment)	3	106	19	125	44	83
20	Special Courts (Central)	3	310	175	485	242	267
21	Special Courts (C-T-Anti - Smuggling)	1	851	288	1139	82	1057
22	Special Courts (CNS)	2	727	191	918	280	633
23	Special Courts (Offences in Banks)	1	205	62	267	29	238
Total		101	33584	21670	55254	22027	33697

Khyber Pakhtunkhwa							
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Total	Disp	Balance
1	Accountability Courts	8	52	150	202	90	178
2	Appellate Tribunal Inland Revenue	1	1411	1232	2643	979	1743
3	Appellate Tribunal Sales Tax Service	1	42	47	89	69	20
4	Anti-Corruption Courts	2	295	94	389	115	276
5	Anti-Terrorism Courts	13	146	1323	1469	1097	281
6	Banking Courts	3	1173	910	2083	861	1230
7	Consumer Courts	17	1316	8763	10079	8619	1818
8	Drug Courts	1	780	949	1729	1122	636
9	Environmental Protection Tribunal	1	140	72	212	151	190
10	Khyber Pakhtunkhwa Service Tribunal	1	5090	2754	7844	3082	4886
11	Labour Courts	5	4952	10933	15885	11910	4020
12	Labour Appellate Tribunals	1	144	66	210	64	146
13	Special Courts (Central)	1	535	616	1151	483	668
14	Special Courts (C-T-Anti - Smuggling)	1	61	76	137	28	109
15	Special Courts (CNS)	1	244	906	1150	545	923
16	Special Courts (Offences in Banks)	1	22	38	60	37	23
Total		58	16403	28929	45332	29252	17147

Balochistan							
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Total	Disp	Balance
1	Accountability Courts	1	11	104	115	0	78
2	Anti-Corruption Courts	1	21	9	30	17	13
3	Anti-Terrorism Courts	9	140	242	382	185	139
4	Balochistan Service Tribunal	1	746	712	1458	931	527
5	Banking Courts	1	359	138	497	139	351
6	Drug Courts	1	107	21	128	43	80
7	Environmental Protection Tribunal	1	56	82	138	87	51
8	Labour Courts	5	41	888	929	887	42
9	Labour Appellate Tribunals	1	13	40	53	47	6
10	Special Courts (Central)	1	98	11	109	3	106
11	Special Courts (CNS)	1	89	258	347	204	143
Total		23	1681	2505	4186	2543	1536

Islamabad							
Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Total	Disp	Balance
1	Accountability Courts	3	26	101	127	40	87
2	Appellate Tribunal Inland Revenue	1	17528	6387	23915	4997	18922
3	Anti-Terrorism Courts	2	47	30	77	44	33
4	Anti-Dumping Appellate Tribunal	1	44	18	62	52	10
5	Banking Courts	1	650	397	1047	598	449
6	Competition Appellate Tribunal	1	209	5	214	12	202
7	Custom Appellate Tribunals	2	532	316	848	628	220
8	Drug Courts	1	8	31	39	17	22
9	Environmental Protection Tribunal	1	35	30	65	27	38
10	Federal Service Tribunal	1	11007	2473	13480	2563	10917
11	Intellectual Property Tribunal	1	37	97	134	101	33
12	National Industrial Relations Commission	1	5629	3667	9296	4259	5037
13	NEPRA Authority Board	1	98	621	719	68	651
14	Prevention of Electronic Crime Court	1	285	261	546	353	193
15	Special Courts (Central)	1	329	101	430	230	200
16	Special Courts (CNS)	1	209	155	364	107	257
17	Special Courts (Offences in Banks)	1	33	5	38	20	18
18	Medical Tribunal	1	128	12	140	36	104
Total		22	36834	14707	51541	14152	37393

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

Sr. #	Name of Court/Tribunal	No. Courts	Pend	Inst.	Total	Disp	Balance
1	Accountability Courts	42	421	429	850	346	827
2	Appellate Tribunal Inland Revenue	4	57348	38426	95774	31409	64444
3	Appellate Tribunal Sales Tax Service	1	42	47	89	69	20
4	Anti-Corruption Courts	17	4455	2063	6518	2907	3636
5	Anti-Encroachment Tribunals	5	266	333	599	398	215
6	Anti-Terrorism Courts	66	2360	4135	6495	4149	2143
7	Anti-Dumping Appellate Tribunal	1	44	18	62	52	10
8	Appellate Tribunal Local Council Sindh	1	0	18	18	3	15
9	Appellate Tribunal Sindh Revenue Board	1	148	178	326	82	244
10	Balochistan Service Tribunal	1	746	712	1458	931	527
11	Banking Courts	34	30496	18394	48890	20403	30407
12	Child Protection Court	1	384	1565	1949	1580	369
13	Commercial Court	2	20	3	23	0	23
14	Competition Appellate Tribunal	1	209	5	214	12	202
15	Consumer Courts	34	4569	11563	16132	11870	4736
16	Custom Appellate Tribunals	7	5373	2904	8277	4394	3961
17	Drug Courts	10	1836	5791	7627	5539	2123
18	Environmental Protection Tribunal	5	590	866	1456	946	643
19	Federal Service Tribunal	1	11007	2473	13480	2563	10917
20	Foreign Exchange Regulation Appellate Board	2	50	55	105	29	76
21	Intellectual Property Tribunal	3	1874	1249	3123	1120	1981
22	Insurance Appellate Tribunal	3	552	280	832	426	446
23	Khyber Pakhtunkhwa Service Tribunal	1	5090	2754	7844	3082	4886
24	Labour Courts	29	12008	17745	29753	20637	9346
25	Labour Appellate Tribunals	5	810	2073	2883	1930	963
26	Lahore Development Authority	1	144	36	180	34	146

27	National Industrial Relations Commission	1	5629	3667	9296	4259	5037
28	NEPRA Authority Board	1	98	621	719	68	651
29	Prevention of Electronic Crime Court	1	285	261	546	353	193
30	Punjab Live Stock Tribunal	1	38	49	87	56	31
31	Punjab Revenue Authority Board	1	156	210	366	212	160
32	Punjab Service Tribunal	1	5342	7136	12478	8670	4334
33	Sindh Service Tribunal	1	1294	966	2260	1072	1229
34	Special Court (Removal of Encroachment)	3	106	19	125	44	83
35	Special Courts (Central)	14	3100	5736	8836	5411	3283
36	Special Courts (C-T-Anti - Smuggling)	4	1442	568	2010	367	1643
37	Special Courts (CNS)	11	1626	2046	3672	1530	2455
38	Special Courts (Offences in Banks)	6	611	418	1029	327	702
39	Medical Tribunal	1	128	12	140	36	104
Total		324	160697	135824	296521	137316	163211

**Budget Allocation
(2022 – 2023)**

Name of Courts	Amount (Millions)
Accountability Courts	676
Anti-Encroachment Tribunal	167
Anti-Corruption Court (Provincial)	326
Anti-Dumping Appellate Tribunal, Islamabad	45
Anti-Terrorism Court	1621
Appellate Tribunal for Sales Tax on Service	57
Appellate Tribunal, Local Council (Judicial Forum)	43
Appellate Tribunal, Punjab Revenue Authority	82
Appellate Tribunal, Sindh Revenue Board	103
Appellate Tribunal Inland Revenue	357
Banking Court	656
Child Protection Court	-
Commercial Courts	13
Competition Appellate Tribunal	53
Consumer Court	614
Custom Appellate Tribunal	173
Drug Courts	215
Environment Protection Tribunal	145
Federal Service Tribunal	200
Foreign Exchange Appellate Board	4
Insurance Appellate Tribunal	99
Intellectual Property Tribunal	62
Labour Appellate Tribunal	123
Labour Court	581
Lahore Development Authority Tribunal	-
Livestock Tribunal	9
Medical Tribunal Islamabad	75
National Electric Power Regulation Authority Appellate Board	48
National Industrial Relations Commission	9
Prevention of Electronic Crime, Islamabad	-
Provincial Service Tribunal	554
Special Court (Central)	214
Special Court (Control of Narcotics Substances)	99
Special Court (Customs, Taxation & Anti-Smuggling)	69
Special Court (Offences in Banks)	103
Special Court of Public Property (Removal of Encroachment)	90
Grand Total	7595