

JUDGMENT SHEET
IN THE COURT OF SHAHRUKH ARJUMAND, SENIOR
JUDGE, SPECIAL COURT CENTRAL-I,
ISLAMABAD

THE STATE

VS

IMRAN AHMED KHAN NIAZI AND ANOTHER

Date of filing of Reference in Accountability Court: 07.09.2024

Date of transfer of case to this Court: 09.09.2024

Date of submission of report by FIA: 23.09.2024

Date of Decision: 20.12.2025

Special Court Case No.SJC-1/T/01/2024, dated 18.09.2024

Offences: U/S 409, 109 PPC r/w 5(2) 1947 PCA

Anti-Corruption Circle, FIA Islamabad.

ACCUSED:

1) **Imran Ahmed Khan Niazi S/o Ikramullah Khan
Niazi, r/o: Khan House, Banigala, Mohra Noor,
Chak Shahzad, Islamabad.
(CNIC No. 61101-4966540-1)**

2) **Bushra Imran Khan w/o Imran Ahmed Khan Niazi,
r/o: Khan House, Banigala, Mohra Noor, Chak
Shahzad, Islamabad.
(CNIC No. 35200-7821339-2)**

**Syed Zulfiqar Abbas Naqvi and Barrister Umair Majeed
Malik Advocates, learned Special Prosecutors for the State.**

**Barrister Salman Safdar Advocate, for accused Imran Ahmed
Khan Niazi and Bushra Imran Khan.**

**Qausain Faisal Mufti Advocate, for accused Imran Ahmed
Khan Niazi.**

**Muhammad Arshad Tabraiz Advocate, for accused Bushra
Imran Khan**

JUDGMENT: -

A source report regarding corruption and corrupt practices in relation to gifted State assets so received by two accused facing trial came up for

deliberations in Executive Board Meeting of National Accountability Bureau ('NAB') and on the recommendations of the Board, Chairman NAB authorized an inquiry vide letter (Exh.PW-19/B) on 01.08.2022. On the strength of said order, DG NAB Rawalpindi / Islamabad authorized **Ms.Maryam Binte Saeed** for conducting inquiry through letter dated (Exh.PW-19/C). Through letter Exh.PW-19/A dated 25.05.2023 DG NAB changed the I.O and authorized Muhammad Mohsin Haroon (PW-19) to continue with inquiry. On the basis of evidence so collected during inquiry, case was upgraded into investigation by the Chairman NAB through letter (Exh.PW-19/D) dated 14.07.2023. DG NAB Rawalpindi / Islamabad after receiving delegated powers to authorize investigation, through letter (Exh.PW-19/E) dated 14.07.2023 directed Muhammad Mohsin Haroon to hold investigation. The officer after completing investigation recommended filing of *Reference* against accused Imran Ahmed Khan Niazi (**'Mr.Khan'**) and his wife Bushra Imran Khan (**'Mrs. Khan'**). Accordingly, the recommendations were placed before Regional Board on 18.12.2023 where opinion was given that matter may be referred for deliberations to Executive Board. Minutes of the Meeting in this regard are Exh.PW-19/F/1-3. On 19.12.2023, the matter lands before Executive Board of NAB where it was decided that a Reference to the extent of *Graff jewelry set* shall be filed while a separate investigation is to be conducted in respect of other gifts so received by the couple.

2. Chairman, NAB in light of the decision of Executive Board, authorized investigation in the instant matter on 07.01.2024 through letter (Exh.PW-19/G). Taking force from the said letter DG NAB Rawalpindi /

Islamabad vide letter (Exh.PW-19/H) dated 01.09.2024 directed Muhammad Mohsin Haroon (PW-19) to hold investigation. On 16.08.2024, the officer completed investigation and prepared a report wherein it was held that *Mr. and Mrs. Khan* received a total of 108 gifts from different heads of States / dignitaries out of which they retained 58x gifts. The couple retained 14 gifts including *Bulgari jewelry set ('the set')* against retention cost of Rs.38,077,050 whereas 44x gifts having value of Rs.30,000/- or less were retained *free of cost* under the prevailing procedure of *Toshakhana*. The set comprising a bracelet, a ring, a pair of ear rings, and a necklace was presented to Mrs. Khan by the Crown Prince of Saudi Arabia during the visit from 07th to 10th May 2021. Investigation report further reveals that two accused in connivance, pressurized the private appraiser namely Muhammad Sohaib Abbasi (PW-16) for making an undervalued assessment and have not deposited the set in *Toshakhana* which was mandatory as per clause (1) of the Procedure for the Acceptance and Disposal of Gifts, 2018 (**'the Procedure, 2018'**). During investigation a Mutual Legal Assistance (**'MLA'**) request was forwarded to Italy and response of Manufacturing Company regarding the set was received. The company *Bulgari Spa Italy* traced two items of the set which included necklace and ear rings and reported that final customer price was 3,00,000/- and 80,000/- Euros (€) respectively. In light of evidence so collected, the report mentions details as under for which loss to National Exchequer was caused by the couple;

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Sr	Description of Bulgari jewelry set (Traced so far by manufacture)	Assessment / undervaluation made by private / govt. appraisers (PKR)		Price provided by Bulgari Italia SpA in response to MLA		Difference/loss in PKR
		Assessed value	Retention cost paid by accused	Price	Retention cost as per actual price (value 30,000) 50%	
		A	B	C	d	d-b
1	Necklace	1,359,000	2,914,500 (whole set)	300,000 Euros=56,496,000 @1 Euro=188.32 on 28.05.2021	35,765,800/- rupees	32,851,300/-
2	Earrings	275,000		80,000 Euros=15,065,600/- @1 Euro=188.32 on 28.05.2021		
Total in PKR				71,561,600/-	35,765,800	32,851,300/-

3. During course of investigation, accused Muhammad Sohaib Abbasi was granted pardon by Chairman NAB and the I.O finally recommended filing of Reference against the couple. Prosecutor General, NAB through certificate dated 19.08.2024 (Exh.PW-19/R) accorded concurrence for commencement of prosecution and then accordingly in light of investigation report Chairman NAB vide decision (Exh.PW-19/Q) referred the matter to Accountability Court for trial by way of filing Reference.

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4. On 20.08.2024, Reference was submitted to Registrar of Accountability Courts, Islamabad. During pendency of Reference, the August Supreme Court of Pakistan pronounced judgment on 06.09.2024 in *Intra Court Appeals No.2,3 and 4 of 2023* through which the judgment passed on 15.09.2023 in Constitutional Petition No.21 of 2022 was set aside and the amendments in National Accountability Ordinance, 1999 (**the Ordinance**

of 1999') were restored. The Accountability Court after passing of said judgment referred the matter to this Court vide order dated 09.09.2024. This Court on 16.09.2024 directed the officers of FIA to file statement containing allegations against two accused and they then filed a supplementary challan in the case on 23.09.2024.

5. The case was assigned a specific number as SJC-1/T/01/2024 and copies of the case were provided to the two accused on 23.09.2024. Their signatures in this regard were taken on the margin of order sheet. They were formally indicted on 12.12.2024 under different set of charges. The accused pleaded not guilty and stated that 'the charge is confusing as they have been prosecuted by NAB before'. The prosecution was then directed to produce evidence so as to prove the charges.

6. A gist of prosecution evidence is as under:

→ **Muhammad Meesam, Section Officer, Cabinet Division (PW-1)** produced the original notification, copy of which is Exh.PW-1/A regarding appointment of Mr. Khan as Prime Minister.

→ **Sajid Khan, Joint Director, State Bank of Pakistan (PW-2)** had provided details regarding exchange rates of US dollars (\$) and Euros (€) to the I.O through his letter Exh.PW-2/A. The details comprising upon 18x pages in this regard are Exh.PW-2/A/1-18.

→ **Benyamin, Section Officer Toshakhana, Cabinet Division (PW-3)** produced the following documents

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pertaining to Toshakhana, Cabinet Division;

- i. Certified true copies pertaining to the minutes of meeting dated 20.08.2018, which are Exh.PW-03/A(1-2).
- ii. Certified copies of the documents related to firm AGILENT for enlistment in Toshakhana, Cabinet Division, which are Exh.PW-03/B(1-14).
- iii. Attested copies of the documents pertaining to procedure of gifts from Toshakhana for the period from year 1973 to 2018, which are Exh.PW-03/C (1-26).
- iv. Record of subsequent amendments in the rules / procedure since 1973 till 2018, which are Exh.PW-03/D(1-9).
- v. List of gifts so presented to Ex-Prime Minister Imran Ahmed Khan Niazi, which is Exh.PW-3/E(1-13).
- vi. Certified true copies of the Toshakhana Stock Register, which are Exh.PW-3/F(1-102).
- vii. Certified copies of the relevant entry regarding the jewelry set in the first entry register, which is Exh.PW-03/G(1-106).
- viii. Original declaration letter dated 18.05.2021 issued by PM Office (Internal) regarding declaration of Bulgari jewelry set, which is Exh.PW-03/I.
- ix. Letter issued by Deputy Secretary Coordination dated 27.05.2021 to the Assistant Collector Customs for assessment of Buglari jewelry set, which is Exh.PW-03/J.

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- x. Original price assessment report given by AGILENT firm dated 26.05.2021 which is Exh.PW-3/K(1-2).
- xi. Original assessment letter dated 28.05.2021 received by Customs department, which is Exh.PW-3/L.
- xii. Original letter dated 28.05.2021, issued by S.O Toshakhana to Prime Minister office, which is Exh.PW-3/M(1-2).

→ **Muhammad Ahad the then Deputy Secretary, Cabinet Division (PW-4)** had telephonically engaged Muhammad Sohaib Abbasi (PW-15) for assessment of the set. He has also sent the letter Exh.PW-3/J to Assistant Collector, Customs for appraisement alongwith the advisory i.e. assessment made by Private Appraiser. He after getting the assessment, sent letter Exh.PW-3/M and conveyed the details to Prime Minister's Office ('PMO'). Witness also produced the office memorandum dated 18.12.2018 (Exh.PW-3/C/1-4) regarding the Procedure 2018.

→ **Tallat Mehmood, Protocol Officer (PW-5)** had produced the following documents before I.O;

- i. Certified copies of official record pertaining to Bulgari Jewelry set along with colored picture of Bulgari Jewelry set EX-PW 05/A(1-7).
- ii. Notification dated 01.02.2019, regarding appointment of Syed Inam Ullah Shah Comptroller

Household (BS-18) in Prime Minister Office (Internal) for period of two years (EX-PW 05/B).

- iii. Notification dated 12.01.2021 of extension in service of Syed Inam Ullah Shah as Comptroller Household (BS-18) EX-PW 05/C.
- iv. Notification dated 26.07.2021 regarding termination of service of Syed Inam Ullah Shah from the post of Comptroller EX-PW 05/D.

→ **Qaiser Mehmood, Additional Director**

NAB (PW-6) produced the following documents during investigation:

- i. Letter dated 22.03.2023 along with copy of MLA to Italy dated 17.03.2023 (EX-PW 06/A/1-10).
- ii. Original letter of NAB headquarter dated 02.10.2023 along with MOFA letter dated 26.09.2023 and copy of Embassy of Pakistan Rome Italy dated 18.09.2023 along with response of MLA received from Italy (EX-PW 06/B-1-36).
- iii. Office Copy of MOFA sent to NAB dated 26.09.2023 (EX-PW 06/C).
- iv. Office Copy of NAB letter dated 23.05.2024 (EX-PW 06/D).
- v. Copy of letter dated 24.05.2024 (EX-PW 06/E) to MOFA.
- vi. Copy of MOFA letter dated 25.05.2024 (EX-PW 06/F).
- vii. Original letter dated 27.06.2024 to MOFA (EX-PW 06/G).
- viii. Original letter of MOFA dated 27.06.2024 (EX-PW 06/H).
- ix. Original letter of Embassy of Pakistan, Italy to MOFA,

Islamabad dated 21.06.2024 (EX-PW 06/I).

- x. Original note verbal for Italian foreign Ministry authenticating the set of documents dated 17.06.2024 (EX-PW 06/J).
- xi. Photocopy of note verbal of Italian Foreign Ministry dated 17.06.2024 (EX-PW 06/K).
- xii. Official English Translation of note verbal of Italian Foreign Ministry authenticating the set of documents dated 17.06.2024 (EX-PW 06/L).
- xiii. Notarization of Note Verbal of Italian Foreign Ministry authenticating the set of documents dated 17.06.2024 (EX-PW 06/M).
- xiv. Original Note verbal of Italian Foreign Ministry forwarding documents of Public Prosecutors office dated 01.09.2023 (EX-PW 06/N).
- xv. Photocopy of Note verbal of Italian Foreign Ministry forwarding documents of Public Prosecutors office dated 01.09.2023 (EX-PW 06/O).
- xvi. Official English translation of Note verbal of Italian Foreign Ministry forwarding documents of public prosecutor's office dated 01.09.2023 (EX-PW 06/P).
- xvii. Notarization of Note verbal of Italian Foreign Ministry forwarding documents of public prosecutor's office dated 01.09.2023 (EX-PW 06/Q).

- xviii. *Original note from Italian Justice Ministry to Italian Foreign Ministry forwarding certified true copies dated 05.06.2024 (EX-PW 06/R).*
- xix. *Photocopy of note from Italian Justice Ministry to Italian Foreign Ministry forwarding certified true copies dated 05.06.2024 (EX-PW 06/S).*
- xx. *Official English Translation of note from Italian Justice Ministry to Italian Foreign Ministry forwarding certified true copies dated 05.06.2024 (EX-PW 06/T).*
- xxi. *Notarization of note from Italian Justice Ministry to Italian Foreign Ministry forwarding certified true copies dated 05.06.2024 (EX-PW 06/U).*
- xxii. *Original note of Italian Justice Minister to Public prosecutor's office Rome requesting judicial assistance (EX-PW 06/V).*
- xxiii. *Photocopy note of Italian Justice Minister to Public prosecutor's office Rome requesting judicial assistance (EX-PW 06/W).*
- xxiv. *Official English Translation of note of Italian Justice Minister to Public prosecutor's office Rome requesting judicial assistance (EX-PW 06/X).*
- xxv. *Notarization of note of Italian Justice Minister to Public prosecutor's office Rome requesting judicial assistance (EX-PW 06/Y).*
- xxvi. *Original note of public prosecutor's office Rome submitting documents in relation to International Judicial System to the Ministry of Justice,*

Rome dated 07.08.2023 (EX-PW 06/Z)

- xxvii. Photocopy of note of public prosecutor's office Rome submitting documents in relation to International Judicial System to the Ministry of Justice, Rome dated 07.08.2023 (EX-PW 06/AA).*
- xxviii. Official English translation of note of public prosecutor's office Rome submitting documents in relation to International Judicial System to the Ministry of Justice, Rome dated 07.08.2023 (EX-PW 06/BB).*
- xxix. Notarization of note of public prosecutor's office Rome submitting documents in relation to International Judicial System to the Ministry of Justice, Rome dated 07.08.2023 (EX-PW 06/CC)*
- xxx. Original order of the public prosecutor's office, Rome to execute request for judicial assistance dated 19.06.2023 (EX-PW 06/DD).*
- xxxi. Photocopy of order of the public prosecutor's office, Rome to execute request for judicial assistance dated 19.06.2023 (EX-PW 06/EE).*
- xxxii. Official English translation of order of the public prosecutor's office, Rome to execute request for judicial assistance dated 19.06.2023 (EX-PW 06/FF).*
- xxxiii. Notarization of order of the public prosecutor's office, Rome to execute request for judicial assistance dated 19.06.2023 (EX-PW 06/GG).*
- xxxiv. Original Note of the public Prosecutor's office, Rome to Judicial Police Station (Carabinieri*

Division) delegating investigation at the legal headquarters of Bulgari in Rome dated 19.06.2023 (EX-PW 06/HH).

- xxxv. Photocopy of Note of the public Prosecutor's office, Rome to Judicial Police Station (Carabinieri Division) delegating investigation at the legal headquarters of Bulgari in Rome dated 19.06.2023 (EX-PW 06/JJ).*
- xxxvi. Official English Translation of Note of the public Prosecutor's office, Rome to Judicial Police Station (Carabinieri Division) delegating investigation at the legal headquarters of Bulgari in Rome dated 19.06.2023 (EX-PW 06/KK).*
- xxxvii. Notarization of Note of the public Prosecutor's office, Rome to Judicial Police Station (Carabinieri Division) delegating investigation at the legal headquarters of Bulgari in Rome dated 19.06.2023 (EX-PW 06/LL).*
- xxxviii. Report of the Judicial police station (Carabinieri Division) submitted to Public Prosecutor's office dated 03.08.2023 (EX-PW 06/MM/1-2)*
- xxxix. Photocopy of Report of the Judicial police station (Carabinieri Division) submitted to Public Prosecutor's office dated 03.08.2023 (EX-PW 06/NN/1-2)*
- xl. Official English translation of Report of the Judicial police station (Carabinieri Division) submitted to Public Prosecutor's office dated 03.08.2023 (EX-PW 06/OO/1-2).*
- xli. Notarization of Report of the Judicial police station (Carabinieri*

- Division) submitted to Public Prosecutor's office dated 03.08.2023 (EX-PW 06/PP).
- xl. Letter of Bulgari Italia S.P.A dated 21.07.2023 (EX-PW 06/QQ).
- xlii. Photocopy of Letter of Bulgari Italia S.P.A dated 21.07.2023 (EX-PW 06/RR).
- xliii. Official English Translation of Letter of Bulgari Italia S.P.A dated 21.07.2023 (EX-PW 06/SS).
- xlv. Notarization of Letter of Bulgari Italia S.P.A dated 21.07.2023 (EX-PW 06/TT).
- xvi. Attachments from Bulgari Italia S.P.A including invoice and pictures of necklace and Earrings (EX-PW 06/UU/1-6).

→ **Umer Siddique, DG (UN) MOFA (PW-7)** produced the following documents;

- i. Office copy of MOFA letter sent to NAB dated 22.03.2023 (EX-PW 07/A).
- ii. Office copy of MOFA letter dated 25.05.2024 sent to NAB, which is already exhibited as EX-PW 06/F.
- iii. Original letter of Embassy of Pakistan, Rome Italy dated 18.09.2023 (EX-PW 07/C)
- iv. Office copy of MOFA letter dated 07.04.2023 (EX-PW 07/D).
- v. Photocopy of NAB letter dated 22.03.2023 (EX-PW 07/E).

→ **Muhammad Faheem, the then AD (UN-II), MOFA (PW-8)** had forwarded request of MLA so received, from NAB to the Pakistan Mission in Rome, Italy vide letter dated 07.04.2023 which is Exh.PW-7/D. He then

transmitted the response so received to the NAB through letter Exh.PW-6/B/2. Again, a request was received by the officer from NAB for attestation, translation and notarization of the documents which was forwarded by him through letter dated 25.05.2024 (Exh.PW-6/F) to Pakistan Embassy at Rome, Italy.

→ **Muhsin Hassan, third Sectary Embassy of Pakistan, Rome Italy, (PW-9)** states that Embassy forwarded the request of MLA to the foreign ministry of Italy and a response in this regard was received through letter dated 01.09.2023. He deposed that MOFA, Pakistan through an official note requested for getting official translation, notarization and attestation of the documents and accordingly a request was again placed before Foreign Ministry of Italy through letter dated 05.06.2024. In this regard certified true copies of the investigation so conducted were received and after doing attestation at Embassy he forwarded the same through letter dated 21.06.2024 to MOFA Pakistan. The details of the documents are as under;

- i. The covering note duly signed by him is already exhibited as Exh.PW-6/I while his signatures are Exh.PW-9/A.
- ii. Original note verbale of the Italian foreign ministry is already exhibited as Exh.PW-6/J while his attestation seal and signatures are Exh.PW-9/B.

- iii. Photocopy of note verbale of the Italian foreign ministry is already exhibited as Exh.PW-6/K.
- iv. Official English translation of the note verbale of Italian foreign ministry is already exhibited as Exh.PW-6/L while his attestation seal and signatures are Exh.PW-9/C.
- v. Notarization certificate of note verbal of Italian foreign ministry is already exhibited as Exh.PW-6/M while his attestation seal and signatures are Exh.PW-9/D.
- vi. Original note verbale of the Italian foreign ministry forwarding documents from public prosecutor office of Rome is already exhibited as Exh.PW-6/N while his attestation seal and signatures are Exh.PW-9/E.
- vii. Photocopy of original note verbale of Italian foreign ministry forwarding documents from public prosecutor office of Rome is already exhibited as Exh.PW-6/O.
- viii. Official English translation of the original note verbale of the Italian foreign ministry forwarding documents from public prosecutor office of Rome is already exhibited as Exh.PW-6/P while his attestation seal and signatures are Exh.PW-9/F.
- ix. Notarization certificate of the original note verbale of Italian foreign ministry is already exhibited as Exh.PW-6/Q while his attestation seal and signatures are Exh.PW-9/G.

- x. Original note of Italian justice ministry forwarding certified set of documents to Italian foreign ministry is already exhibited as Exh.PW-6/R while his attestation seal and signatures are Exh.PW-9/H.
- xi. Photocopy of the note of the Italian Justice ministry forwarding set of documents to Italian foreign ministry is already exhibited as Exh.PW-6/S.
- xii. Official English translation of the note of the Italian Justice ministry forwarding set of documents to Italian foreign ministry is already exhibited as Exh.PW-6/T while his attestation seal and signatures are Exh.PW-9/I.
- xiii. Notarization certificate of the note of the Italian Justice ministry forwarding set of documents to Italian foreign ministry is already exhibited as Exh.PW-6/U while his attestation seal and signatures are Exh.PW-9/J.
- xiv. Original note of the Italian Justice Minister to public prosecutor office at the Court of Rome requesting International Judicial Assistance is already exhibited as Exh.PW-6/V while his attestation seal and signatures are Exh.PW-9/K.
- xv. Photocopy of note of Italian Justice Minister to public prosecutor office at the Court of Rome requesting International Judicial Assistance is already exhibited as Exh.PW-6/W.
- xvi. Official English translation of the note of Italian Justice Minister to public prosecutor office at the Court

of Rome requesting International Judicial Assistance is already exhibited as Exh.PW-6/X while his attestation seal and signatures are Exh.PW-9/L.

- xvii. *Notarization certificate of the note of the Italian Justice Minister to public prosecutor office at the Court of Rome is already exhibited as Exh.PW-6/Y while his attestation seal and signatures are Exh.PW-9/M.*
- xviii. *Original note of the public prosecutor office to Italian Justice ministry forwarding result of investigation in relation to International Judicial Assistance is already exhibited as Exh.PW-6/Z while his attestation seal and signatures are Exh.PW-9/N.*
- xix. *Photocopy of the note of the public prosecutor office to Italian Justice ministry forwarding result of investigation in relation to International Judicial Assistance is already exhibited as Exh.PW-6/AA.*
- xx. *Official English translation of the note of public prosecutor office to Italian Justice ministry forwarding the result of investigation in relation to International Judicial Assistance is already exhibited as Exh.PW-6/BB while his attestation seal and signatures are Exh.PW-9/O.*
- xxi. *Notarization certificate of the note of public prosecutor office to Italian Justice ministry forwarding result of investigation in relation to International Judicial Assistance is*

already exhibited as Exh.PW-6/CC while his attestation seal and signatures are Exh.PW-9/P.

- xxii. Original order of the public prosecutor office at the Court of Rome executing International Judicial Assistance against Imran Ahmed Khan Ex-Prime Minister of Pakistan is already exhibited as Exh.PW-6/DD while his attestation seal and signatures are Exh.PW-9/Q.
- xxiii. Photocopy of the order of public prosecutor office at the Court of Rome executing International Judicial Assistance against Imran Ahmed Khan Ex-Prime Minister of Pakistan is already exhibited as Exh.PW-6/EE.
- xxiv. Official English translation of the order of public prosecutor office at the Court of Rome executing International Judicial Assistance against Imran Ahmed Khan Ex-Prime Minister of Pakistan is already exhibited as Exh.PW-6/FF while his attestation seal and signatures are Exh.PW-9/S.
- xxv. Notarization certificate of the order of the public prosecutor office at the Court of Rome executing International Judicial Assistance against Imran Ahmed Khan Ex-Prime Minister of Pakistan is already exhibited as Exh.PW-6/GG while his attestation seal and signatures are Exh.PW-9/T.
- xxvi. Original order of the public prosecutor office at the Court of Rome delegating judicial police (Carabinieri) to investigate at the

Legal Headquarter of Bulgari is already exhibited as Exh.PW-6/HH while his attestation seal and signatures are Exh.PW-9/U.

- xxvii. Photocopy of the order of public prosecutor office at the Court of Rome delegating judicial police (Carabinieri) to investigate at the Legal Headquarters of Bulgari is already exhibited as Exh.PW-6/JJ.*
- xxviii. Official English translation of the order of public prosecutor office at the Court of Rome delegating judicial police (Carabinieri) to investigate at the Legal Headquarters of Bulgari is already exhibited as Exh.PW-6/KK while his attestation seal and signatures are Exh.PW-9/V.*
- xxix. Notarization certificate of the order of public prosecutor office at the Court of Rome delegating judicial police (Carabinieri) to investigate at the Legal Headquarters of Bulgari is already exhibited as Exh.PW-6/LL while his attestation seal and signatures are Exh.PW-9/W.*
- xxx. Report of the judicial police station (Carabinieri) submitted to public prosecutor office at the Court of Rome is already exhibited as Exh.PW-6/MM-1 and MM-2 while his attestation seal and signatures are Exh.PW-9/X and Exh.PW-9/Y.*
- xxxi. Photocopy of the report of judicial police station (Carabinieri) submitted to public prosecutor office at the Court of Rome is already exhibited as Exh.PW-6/NN-1 and Exh.PW-6/NN-2.*

- xxxii. Official English translation of the report of Judicial police station (Carabinieri) submitted to public prosecutor office at the Court of Rome is already exhibited as Exh.PW-6/OO-1 and Exh.PW-6/OO-2 while his attestation seal and signatures are Exh.PW-9/Z and Exh.PW-9/AA.
- xxxiii. Notarization certificate of the report of judicial police station (Carabinieri) submitted to public prosecutor office at Court of Rome is already exhibited as Exh.PW-6/PP while his attestation seal and signatures are Exh.PW-9/BB.
- xxxiv. Letter of Bulgari S.P.A to the judicial police station (Carabinieri) is already exhibited as Exh.PW-6/QQ while his attestation seal and signatures are Exh.PW-9/CC.
- xxxv. Photocopy of the letter of Bulgari S.P.A to the judicial police station (Carabinieri) is already exhibited as Exh.PW-6/RR.
- xxxvi. Official English translation of the letter of Bulgari S.P.A to the judicial police station (Carabinieri) is already exhibited as Exh.PW-6/SS while his attestation seal and signatures are Exh.PW-9/DD.
- xxxvii. Notarization certificate of the letter of Bulgari to the judicial police station (Carabinieri) is already exhibited as Exh.PW-6/TT while his attestation seal and signatures are Exh.PW-9/EE.
- xxxviii. Invoices and pictures of Bulgari jewelry set are already exhibited as Exh.PW-6/UU-1 to Exh.PW-6/UU-6 while his attestation seal

and signatures are Exh.PW-9/FF-1
to Exh.PW-9/FF-6.

- **Shafqat Mehmood (PW-10)** has written the letter Exh.PW-6/A-1 dated 22.03.2023 through which revised request for MLA alongwith enclosures was forwarded to MOFA.
- **Aftab Ahmed, AD NAB (PW-11)** is marginal witness to the seizure memos, Exh.PW-3/H, Exh.PW-3/O, Exh.PW-2/B, Exh.PW-5/E/1, Exh.PW-1/B, Exh.PW-11/F, Exh.PW-6/VV/1-3, Exh.PW-7/F and Exh.PW-11/K.
- **Rabia Samad, Appraiser Pakistan Customs (PW-12)** has signed the assessment sheet Exh.PW-3/L regarding valuation of the set. She stated that advisory Exh.PW-3/K/1-2 so prepared by Muhammad Sohaib Abbasi was received from the Cabinet Division and on the basis of said, the prices were mentioned in the assessment sheet.
- **Abdullah Khan (PW-13)** in the capacity of Magistrate recorded the statements of approver Muhammad Sohaib Abbasi (PW-16) and witness Syed Inamullah Shah (PW-15). The statements are Exh.PW-13/F/1-7 and Exh.PW-13/G/1-7 respectively.
- **Sana Saeed, Appraiser, Pakistan Customs (PW-14)** identified her signatures on the assessment sheet Exh.PW-3/L. She stated tht description of the set was

already written in the assessment sheet and that she only put the values in relevant space.

→ **Syed Inamullah Shah (PW-15)** stated that he was working closely with two accused facing trial and upon their instructions, took the set to Muhammad Sohaib Abbasi. He stated that upon the instructions of accused, he asked private appraiser for making undervalued assessment and that if he refuses to do so then his company will be blacklisted.

→ **Muhammad Sohaib Abbasi (PW-16)** who was accused in the case and then has been granted pardon by Chairman NAB, stated before Court that he made the undervalued assessment of the set so brought by Syed Inamullah Shah (PW-15) to him. He stated that Syed Inamullah Shah asked him for the said assessment and had conveyed the message of accused that in case of not doing so, consequences will be faced.

→ **Brig. ® Muhammad Ahmad (PW-17)** was the Military Secretary of Mr. Khan and he was accompanying the couple during their visit to Kingdom of Saudi Arabia ('KSA') from 07.05.2021 to 10.05.2021. He stated that the set was retained by accused and not deposited in Toshakhana.

→ **Col. Rehan Mahmood (PW-18)** in the capacity of Deputy Military Secretary wrote letter Exh.PW-3/I to Section Officer

Toshakhana, Cabinet Division for assessment of the set. He also had written the letter dated 08.07.2021 (Exh.PW-3/N/1-3) regarding intimation of the deposit of Rs.2,914,500/- by Mrs. Khan as share value of the set.

→ **Muhammad Mohsin Haroon Deputy Director NAB (PW-19)** has investigated the case in detail and recommended for filing of Reference against the couple. He upon transfer of case to this Court handed over the record to the investigation team of FIA.

→ **Shahid Parwaiz Malik (PW-20)** was the member of investigation team and has investigated the case after the amendments in the Ordinance were restored.

7. Prosecution evidence was closed on 06.10.2025 and thereafter statements of accused u/s 342 Cr.P.C 1898 were recorded on 09.10.2025. Both the accused pleaded innocence and did not opt for giving statement on oath u/s 340 (2) 1898. They did not produce any evidence in defence.

8. The two Prosecutors while opening the arguments submitted that case in hand was transferred to this Court by operation of law after restoration of amendments in the Ordinance and the investigation so conducted by NAB Officers has to be fully taken in account because the amendments gives legal cover to all the previous proceedings. It was argued that transfer order dated 09.09.2024 passed by Accountability Court and

order passed on 16.09.2024 by this Court requiring statements of allegations from the investigation team of FIA were never challenged by the accused and as such have attained finality. The Prosecutors while pointing towards the order dated 23.09.2024 of this Court, submitted that a special case number was assigned and amended *robkars* of the accused in the offences u/s 409/34 PPC r/w 5(2) 47 PCA were issued but even that order has not been assailed before any higher forum by the accused.

They argued that Mr.Khan who remained Prime Minister of Pakistan falls within the definition of public servant so provided in section 21 of PPC 1860. In this regard they relied on following judgments;

- Abul Monsur Ahmed and another vs. The State (PLD 1961 Dacca 753.
- Sheikh Mujibur Rahman and another vs. The State (PLD 1964 Dacca 330.
- Rao Shiv Bahadur Singh and another vs. State of Vindhya Pradesh (AIR 1953 SC 394)
- Emperor vs. Sibnath Banerji and others (AIR (32) 1945 Privy Council 156

The Prosecutors submitted that para 1,7 and 13 of the *Procedure, 2018* are to be read together which requires mandatory deposit of gifts in *Toshakhana*. They while referring to certified copies of Toshakhana Register (Exh.PW-3/F/1-102) submitted that the set was not **deposited** in Toshakahana by the accused facing trial and only in first entry register (Exh.PW-3/G/1-6), set is shown **declared**.

The prosecutors submitted that statements of Syed Inamullah Shah (PW-15) and approver Muhammad

Sohaib Abbasi (PW-16) clearly establishes the fact that two accused used their influence and pressure to get an undervalued assessment of the set. The Prosecutors submitted that statement of approver can be relied upon safely if corroborated by other relevant material. They argued that sufficient incriminating material is available in the file which corroborates the statement of approver and is proving the guilt of accused. They placed reliance in this regard on precedent laws i.e. *Rafiq Ahmad vs. The State* (PLD 1958 SC(Pak.) 317), *Ch.Muhammad Yaqoob and others vs. The State and others* (1992 SCMR 1983), *Ghulam Qadir and another vs. The State* (PLD 1959 SC(Pak.) 377) and *Taja vs. The Crown* (1970 PCr.LJ 103).

The Prosecutors argued that the actual price of two items pertaining to the set was ascertained from the manufacturing company through process of MLA and in this regard all the requisite documents duly notarized and attested were received. They referred to the documents and submitted that official translation so required of the documents was also obtained. The learned Prosecutors submitted that the documents received through MLA are public documents so gathered from a foreign jurisdiction and are admissible in evidence as per Article 85(i)(3) of Qanoon-e-Shahadat Order 1984 (**'the Order, 1984'**). They further stated that requisite attestation / notarization under Article 89(5) has been duly done. They relied for their submission on following precedent laws i.e. *Mst.Akhtar Sultana vs. Major ® Muzaffar Khan Malik* (PLD 2021 SC 715), *Mst. Mangti vs. Mst. Noori and others* (1995 CLC 210 [Lahore]), *Mirza Sultan Akhtar Beg vs. Punjab Province and 2 others* (1987 MLD 408 [Lahore]), *Sahib Dad vs. Inam and 4 others* (PLD 1985 Quetta 69) and Abdul

Ghani vs. Haji Saley Mohammad (PLD 1960 (W.P) Karachi 594).

The Prosecutors further argued that accused while sharing common intention have misappropriated the State gifts which were entrusted to them and as such sections 409 / 34 PPC are fully attracted. They placed reliance on *Muhammad Akram v. The State and others (2007 SCMR 1539)*, *Maqsood Pervez alias Billa and another vs. The State (2000 SCMR 1859)*, *Munawar Ali and another vs. The State (PLD 1961 (W.P) Lahore 885)* and *Muhammad Ibrar Khan vs. Mian Muhammad Ramzan and another (2023 PCr.LJ 276)*.

The learned Prosecutors also highlighted that Mr.Khan was a public servant and received monetary benefits in connivance with Mrs. Khan by misappropriating the State gifts and as such section 5(2) of PCA, 1947 is well attracted. The learned Prosecutors while concluding arguments submitted that a distinct and separate offence has been committed regarding the set, therefore, same was not brought forward against the two accused in earlier prosecution. They submitted that prosecution has fully established its case, therefore, exemplary punishment may be awarded to both accused.

9. **Qausain Faisal Mufti Advocate**, representing Mr.Khan argued that FIA was not authorized to submit a challan in this case and they have mentioned sections 409 / 34 PPC r/w 5(2) PCA 1947 by exceeding their powers as they were not asked by this Court to enter any new offence. He thus submitted that whole of the trial has been vitiated by the wrong assumption of jurisdiction by FIA authorities. He submitted that Mr.Khan was the Prime Minister of Pakistan and the Prime Minister do not falls

within the definition of public servant. It was submitted that neither section 21 of PPC 1860 nor the Rules of Anti-Corruption Establishment (FIA) describes Prime Minister as public servant. He submitted that Reference should have been returned to NAB and this Court is not competent to proceed with the trial. The learned counsel pointed out that section 234 Cr.P.C 1898 and section 17(d) of the Ordinance 1999 puts a bar on separate prosecution for same kind of offences, however, the prosecution in the instant case malafidely and knowingly separated the case from an earlier Reference regarding *Graff jewelry set* just to vex the accused twice. The learned counsel submitted that trial before this Court is magisterial in nature, therefore process for declaring Muhammad Sohaib Abbasi as approver u/s 337 Cr.P.C 1898 should have been adopted. He submitted that the pardon granted to Muhammad Sohaib Abbasi by Chairman NAB is also defective in nature because neither Muhammad Sohaib Abbasi was arrested nor he applied for getting bail from any Court. Defence counsel further agitated that Chairman NAB is also not a prosecution witness in this case. The counsel submitted that case was initiated on a source report which is anonymous in nature and therefore is having no evidentiary value. He highlighted that Chairman NAB, Prosecutor General and any other officer who attended the Executive Board Meeting is not a witness in this case so as to rectify the proceedings undertaken by the NAB.

The defence counsel submitted that the process of enlistment of **Agilent** by the Cabinet Division is dubious in nature as the advertisement so made in two newspapers inviting tender is not part of record. He argued that Muhammad Sohaib Abbasi (PW-16) during his statement

has not referred the name of newspaper through which he got the knowledge of advertisement. Learned counsel submitted that **Agilent** is a sole proprietor and not a firm whereas the tender was called from firms. He submitted that Muhammad Ahad (PW-4) stated that private appraiser was engaged by him telephonically and as such no documentary proof is available in the Cabinet Division regarding engagement of Muhammad Sohaib Abbasi for the valuation of the set. The counsel argued that evaluation made by private appraiser and then by Customs department is still intact which has not been set aside by any forum. He submitted that till date no action has been taken against the officials of Customs department or Cabinet Division which means that assessment was done in proper manner and accused deposited assessed value after the intimation sent by Cabinet Division in accordance with relevant procedure. Learned counsel also submitted that the list of gifts so received by the couple is computer generated and not signed / stamped by any concerned official rather same is attested only by Binyamin (PW-3). He submitted that the entries in the first page of register Exh.PW-3/G/1-6 (first entry register) were made by Nida Rehman, however, she is not a prosecution witness.

The learned counsel argued that the set was in the custody of PMO (Internal) and said fact has been admitted by Brig® Muhammad Ahmad (PW-17) which was then sent for assessment to the Customs department as the documents refers '**a box containing**'. He submitted that no advisory was annexed by the Cabinet Division with the letter so sent to Customs department and the Customs department after checking the set independently assessed value. The learned counsel argued that no documentary

proof is available to establish that the set was handed over through a proper receipt to accused as no handing / taking over was brought forward by prosecution. The learned counsel submitted that photograph (Exh.PW-5/A-2) of the set which the prosecution witnesses refers in their statements has got no evidentiary value because the person who captured and printed the same is not enlisted as witness in this case.

Learned counsel argued that Syed Inamullah Shah (PW-15) who allegedly had given huge monetary benefits to the accused was terminated due to taking double salary at the same time, and it is not plausible that Mr.Khan terminated the services of a person who is knowing his secrets and has also benefited him in getting undervalued assessment. The learned counsel submitted that working papers of Muhammad Sohaib Abbasi (PW-16) carries two dates i.e. 28.05.2021 and 25.10.2022 while his assessment report has been prepared on 26.05.2021, therefore, the documents are apparently concocted.

The learned counsel submitted that the manufacturing company reported that items pertaining to the set were sold by *Bulgari Global Operation SA*, a Swiss company having headquarters in **Neuchatel**. He while pointing towards document (Exh.PW-6/SS) submitted that the items were sold to the franchisee namely Salujain Trading Company Limited (Saudi Arabia) but neither any information was gathered from Switzerland or KSA and as such the chain is missing. The learned counsel further submitted that the documents so produced during evidence have got no evidentiary value as same does not fulfill the criteria of the relevant provisions contained in *the Order, 1984*.

10. **Muhammad Arshad Tabraiz Advocate**, representing accused Mrs. Khan argued that amendments were in field and the allegations against accused were less than the threshold of 500 million rupees but NAB maliciously proceeded with the investigation which is totally illegal in nature. The learned counsel argued that FIA under the Rules carries out an inquiry and then registers FIR but in the instant case neither any inquiry was conducted nor any FIR was registered. The learned counsel highlighted that with MLA request only a picture was sent and it is not possible that detailed specifications of the set could be gathered from the picture. He submitted that documents so received from Italy are private documents and in no way can be taken into evidence. Learned counsel submitted that Syed Inamullah Shah (PW-15) was appointed in PTI Central Secretariat by Jahangir Khan Tareen and Awn Chaudhary who are now political opponents of Mr.Khan and moreover brother of Syed Inamullah Shah is working closely with Jahangir Khan Tareen, therefore, statement of said witness has got no evidentiary value.

The learned counsel submitted that Principal Appraiser Customs namely *Azeem Manzoor* who prepared assessment sheet (Exh.PW-3/L) has not been produced by prosecution during the trial, therefore, alleged influence so used by accused on the official is not proved on record. The learned counsel submitted that section 21(g) of the Ordinance, 1999 has been omitted, therefore, documents received from foreign jurisdiction have got no value at all.

11. **Barrister Salman Safdar** while concluding arguments on behalf of two accused submitted that prosecution against the couple is politically motivated, and

that they have never pressurized officials of Cabinet Division or Customs department for undervalued assessment. He submitted that there is inordinate and unexplained delay in filing of Reference. The learned counsel argued that prosecutions regarding *Toshakhana gifts* against the accused were carried out in piecemeal by presenting same witnesses again and again which is not the mandate of prevailing law of land. It was argued that several prosecutions regarding same offences under Article 13-A of the Constitution of Pakistan and 403 Cr.P.C 1898 are barred. It was argued that FIA investigators recorded statements of all the witnesses on a single day and have not followed the rules by initiating an inquiry after receiving the case from NAB or registering FIR. Learned counsel argued that testimony of approver is always considered dangerous and unreliable, therefore, statement of Muhammad Sohaib Abbasi (PW-16) has got no evidentiary value. It was submitted that prosecution has adopted pick and choose policy by not making other government officials as accused in this case. He submitted that entrustment of the set was not made to accused rather it was the then Military Secretary who got hold of *the set*. He submitted that in *the Procedure, 2018*, no penal action can be taken for non-deposit of the gift in *Toshakhana*. It was further submitted that no witness from any foreign jurisdiction has been brought forward against the accused. The learned counsel submitted that prosecution was having all the details of the set when investigation started in the matter of gifts but they malafidely withheld the investigation to the extent of the set in question.

The three defence counsel placed reliance on case laws i.e. *Abid Ali and 2 others vs The State (2011*

SCMR 208), *Zulfiqar Ali Bhutto vs. The State* (PLD 1979 SC 53, *Muhammad Asif vs. The State and others* (PLD 2024 Lahore 459), *Badar Alam Bachani vs. The State through Chairman NAB and another* (2010 PCr.LJ 1988 [Karachi]), *Hamid Khan vs. The State and 2 others* (2022 MLD 31 [Islamabad], *Qurban Hussain vs. The State and another* (2022 PCr.LJ 1022 [Lahore] (Multan Bench)), *State vs. Hadi Bakhsh* (1981 SCMR 1008), *Muhammad Ashraf and others vs. The State* (1995 SCMR 626) and *Khizar Hayat and 5 others vs. The Commissioner Sargodha and The Deputy Commissioner Sargodha* (PLD 1965 (W.P.) Lahore 349, and requested for acquittal of both accused.

12. **Arguments heard, record perused.**

13. In the first step as the defence has questioned the jurisdiction of this Court during final arguments, therefore, said point has to be settled in the light of prevailing law of the land. Defence counsels raises objection that this Court established u/s 4 of *Pakistan Criminal Law Amendment Act, 1958 ('Act of 1958')* can only take cognizance after receiving complaint of facts which constitute such offence or upon a report in writing of such fact made by any police officer. They argued that neither any inquiry was carried out by FIA nor any FIR was registered which is mandatory in cases relating to their jurisdiction, therefore, this Court cannot take cognizance. It was also highlighted that no report u/s 173 Cr.P.C has been submitted therefore, all the proceedings so carried out by this Court are nullity in the eyes of law.

Case in hand was transferred to this Court on 09.09.2024 by the Judge Accountability Court-II, Islamabad after the judgement dated 06.09.2024 delivered by August Supreme Court of Pakistan in ICA

No.2,3 and 4 of 2023. The amendments in *the Ordinance of 1999* were restored through the said judgment. This Court after receiving file, on 16.09.2024 heard the two sides and then called for a statement containing allegations against the accused from FIA. The FIA authorities accordingly on 23.09.2024 submitted report u/s 173 Cr.P.C and thereafter proceedings in the trial were initiated. Accused till date have not challenged the orders dated 09.09.2024, 16.09.2024 and 23.09.2024, therefore, same have attained finality. As case in hand is of first impression, which was received through transfer, therefore all the relevant provisions of law were kept in mind for proceedings further with the trial. The amended sections 4(4)(d) and (e) of *the Ordinance of 1999* provides mechanism for transfer of cases to other Court, tribunal, forum, agency, authority or department which reads as:

“(4) Upon commencement of the National Accountability (Amendment) Act, 2022 (XI of 2022) and the National Accountability (Second Amendment) Act, 2022 (XVI of 2022),--

(a)

(b)

(c)

(d) where the Court seized with a case is of the opinion that it is not triable by that Court under this Ordinance, the Court shall, after examination with assistance of the National Accountability Bureau, refer it to the appropriate court, tribunal, forum, agency, authority or department, as the case may be, for exercise of jurisdiction in accordance with the applicable law;

(e) Upon transfer under clause (d), the court, tribunal or forum of competent jurisdiction may proceed with the case from

the stage at which it was pending in the Court and shall try and decide the same under the law regulating its jurisdiction was procedure."

Similarly, through the amendment a threshold of 500 million rupees was set for the offences of corruption and corrupt practices under *the Ordinance*. Section 5(o) of *the Ordinance* is reproduced for ready reference:

"5(o) "Offence" means the offences of corruption and corrupt practices and other offences as defined in this Ordinance [of the value not less than five hundred million rupees] and includes the offences specified in the Schedule to this Ordinance."

14. Under the referred sections, case in hand was transferred to this Court as the charges of corruption against the couple was less than 500 million rupees. Section 5 of Act of 1958 specifies the offences to be tried by Special Judges which is reproduced as under;

"5. Offences to be tried by Special Judges.- (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), or in any other law, the offences specified in the Schedule shall be triable exclusively by a Special Judge.

(2) The appropriate Government may, from time to time, by notification in the official Gazette, include in the Schedule such other offences as it deems necessary or expedient.

(3) All cases relating to the offences specified in the Schedule and pending in any Court other than the Court of a Special Judge immediately before the commencement of the Criminal Law (Amendment) Act, 1953 (XXXVI of 1953), or this Act shall, on such commencement, stand transferred to the Court of the Special Judge having jurisdiction over such cases.

(4) Whenever an offence is included in the Schedule by a notification of the appropriate Government made under sub-section (2), all cases relating to that offence pending in any Court other than the Court of a Special Judge immediately before such notification shall stand transferred to the Court of the Special Judge having jurisdiction over such cases.

(5) In respect of cases transferred to a Special Judge under the proviso to sub-section (3) of Section 4 or by virtue of sub-section (3) or sub-section (4) of this section, such Judge shall not, by reason of the said transfer, be bound to recall and rehear any witness who has given evidence in the case before transfer and may act on the evidence already recorded by or produced before the Court which tried the case before the transfer.

(6) For the purpose of trial before a Special Judge, the provisions of Chapter XVIII of the Code of Criminal Procedure, 1898 (Act V of 1898), shall not be applicable but a Special Judge may, in any case where he deems it necessary, order an investigation by any police officer in whose jurisdiction the offence was wholly or partly committed.

(7) When trying an offence under this Act a Special Judge may also charge with and try other offences not so triable with which the accused may, under the provisions of the Code of Criminal Procedure, 1898 (Act V of 1898), relating to the joinder of charges, be charged at the same trial."

Section 4 of the Act of 1958 specifically provides that Special Court shall take cognizance of matter upon receiving a complaint or a police report, however, under subsection 3 and 4 of section 5, if any other court has taken cognizance of offences which by virtue of notification issued by appropriate government are declared to be

scheduled offences, the trial of such offences pending in that Court shall stand transferred to the Special Court. My this view, is based on the judgment delivered by Hon'ble Peshawar High Court, Peshawar in writ petition No.4051-P/2025, titled *The State through Deputy Prosecutor General Accountability, National Accountability Bureau (KP), Peshawar Vs. Muhammad Tariq and others*, wherein, it was held that;

"8. No doubt, under Section 4 of the Act, 1958, the Special Court shall take cognizance of a matter upon receiving a complaint or a police report. However, under subsections (3) and (4) of Section 5, if any other Court has taken cognizance of offences which, by virtue of a notification issued by the appropriate government, are declared to be scheduled offences, the trial of such offences pending in that court shall stand transferred to the Special Court. Similarly, it is the command of section 4(d) and (e) of the Act, 2023 that the trial of the offences which was moved out of the jurisdiction of the Accountability Court were to be transferred to the Special Court and the Special Court would further proceed with the matter in the manner and mode as provided under clause (e) of section 4 of the Act, 2023. No court has jurisdiction to read into or read out the explicit provisions of the law. Therefore, the opinion of the Special Court returning the cases to the NAB is illegal and contrary to the command of law. Courts do not have the authority to rewrite the law; their obligation is to enforce the law made by Parliament."

In light of the above referred law and dictum of Superior Court, this Court has rightly assumed the jurisdiction upon the transfer of case from Accountability

Court. The investigation so conducted by the NAB and then FIA are thus protected under the law for the purpose of trial before this Court.

15. The defence counsels secondly emphasized largely on this point that Mr.Khan who remained Prime Minister of Pakistan do not fall within the definition of **public servant** u/s 21 of PPC 1860 and section 2 of Prevention of Corruption Act 1947 (**'the Act of 1947'**). The ninth description of section 21 is very much important to see that whether Prime Minister of Pakistan is a public servant or not which reads as;

"21. "Public servant".....

(Ninth). Every officer whose duty its is, as such officer, to take, receive, keep or expend any property on behalf of the Government, or to make any survey, assessment or contract on behalf of the Government, or to execute any revenue-process, or to investigate, or to report, on any matter affecting the pecuniary interests of the Government, or to make, authenticate or keep any document relating to the pecuniary interests of the Government, or to prevent the infraction of any law for the protection of the pecuniary interests of the Government, and every officer in the service or pay of the Government or remunerated by fees or commission for the performance of any public duty."

The true test in order to determine whether a person is an officer of the government is,

- i. Whether he in service or pay of the government?
- ii. Whether he is entrusted with the performance of any public duty?

In the present case, accused Mr.Khan was performing a public duty being the Chief Executive of country and nothing has been brought by him in defence to show that he was not receiving any sort of remuneration. Thus, he was a **public servant** within the definition of section 21 (ninth) of PPC 1860. Reliance in this regard is placed on *G.M Monterio vs The State of Ajmer* (PLD 1957 SC(Ind.) 170), wherein it was held that;

"If therefore on the facts of a particular case the Court comes to the conclusion that a person is not only in the service or pay of the Government but is also performing a public duty, he has delegated to him the functions of the Government or is in any event performing duties immediately auxiliary to those of some one who is an officer of the Government and is therefore 'an officer' of the Government within the meaning of section 21(9), Penal Code."

Similar guidance is taken from case titled *Abdul Monsur Ahmed and another Vs. The State* (PLD 1961 Dacca 753), wherein it is held that;

"The last lines "and every officer in the service or pay of the Crown or remunerated by fees or commission for the performance of any public duty" are very comprehensive. The Clause begins with "Every officer" and then again adds "and every officer" before closing. There is no disjunctive 'or'. Under those circumstances the inclusion of Minister in the category does not seem to be hit by the ejusdem generis rule.

The popular notion that a Minister is a public servant of the first order, does not seem to be absolutely erroneous. At any rate no person could be a more public person than a Minister in the sense that his duties

are with the public and he is the people's man in the Government of the country...."

Section 21 of PPC 1860 and section 2 of the Act, 1947 thus are attracted and the plea accused Mr.Khan that he is not a public servant has no force in it.

16. The learned defence counsels also argued before me that regarding Toshakhana gifts earlier prosecutions were carried out against the accused and therefore, case in hand is classical example of double jeopardy. It was argued that where number of offences arise out of one and same transaction and same set of facts, then same should be tried jointly as the intention and purpose is commonality but if a separate charge in a separate case is framed then same would be violative of section 403 Cr.P.C and Article 13 of the Constitution of Islamic Republic of Pakistan, 1973.

The Executive Board of NAB on 19.12.2023 approved filing of Reference to the extent of *Graff Jewelry Set* and a separate investigation was allowed to the extent of other gifts. The *Bulgari Jewelry set* was received by the couple during their visit to KSA from 07th to 10th May 2021 and regarding receiving of said gift only this case is before me. No other investigation or earlier prosecution remained in field regarding the *Bulgari Jewelry set*. NAB authorities also acted fairly by holding that investigation to the extent of *Bulgari jewelry set* is not complete and separated the same for bringing true facts on record. The case thus is not one of double jeopardy which is regarding receiving of distinct State gifts in a distinct visit by couple to KSA. The protection given in the Constitution and law is regarding second trial on the same set of facts where offence is same and accused is also the same, but the facts of this case are

altogether different and distinct from other cases in which accused couple faced trials. The Hon'ble Supreme Court while dealing the situation has held in case titled *Raja Tanveer Safdar Vs. Mrs. Tehmina Yasmeen and others* (PLD 2024 SC 795);

"7. The protection given under Article 13 (a) of the Constitution is against prosecution and punishment, which means the trial and its proceedings followed by a conviction. The Muhammad Ashraf case clarified that if the prosecution results in an acquittal, so far as Article 13(a) of the Constitution is concerned, the second prosecution is not prohibited. The concept of double jeopardy essentially means that a person cannot be tried multiple times for the same offence on which there is a conviction based on the same set of facts as they should not be put in peril twice. It is based on the rule of conclusiveness and finality which requires that once a court has taken cognizance of an offence, tried a person and convicted them, then for the same offence that person cannot be tried again. So, the basic question is that in the case of double jeopardy, the second trial should be on the same set of facts of the first trial which resulted in a conviction for the same offence, which would require the same evidence before the court. Basically, this means that the case has to be the same as the one that has already resulted in a conviction but if the proceedings are different in substance and law then it will not be a case of double jeopardy. While relying on Halsbury's Laws of England, this Court in the Muhammad Ashraf case has ruled as:

[T]he test is whether the former offence and the offence now charged have the same ingredients in the sense that the

facts constituting the one are sufficient to justify a conviction of the other and not that the facts relied on by the Crown are the same in the two trials."

17. The learned defence counsel also raised this point that section 17(d) of the Ordinance and provisions of section 234 / 239 PPC provides for one and single trial regarding offences committed during certain time period. It was submitted that the questioned *Bulgari* set was in the knowledge of NAB authorities but investigation remain on hold and no Reference has been filed regarding that when earlier Reference for other State gifts was approved against the accused.

It has been held number of times by the Superior Courts that provisions of section 17(d) of the NAO, 1999 alongwith 234 and 239 PPC are permissive in nature and not mandatory. The relevant dictums on the subject are as under:

2008 YLR 1765 [Peshawar] titled (Dawar Khan Vs. NAB through Chairman and 3 others)

"4.The attested copies of charge sheets are available on the file. In the first reference, petitioner was charged specifically for fraudulent embezzlement, and misappropriation of amounts of Rs.54,24,809 while in the second reference he was charged for misappropriation of Rs.4,84,328 meaning thereby that non illegality or irregularity was committed in this regard, justifying the transfer of references to one Court for fresh joint trial. Moreover, the provisions of section 17(d) of the Ordinance are permissive and not mandatory....."

2000 MLD 1504 [Quetta] titled Ghulam Farooq alias Ghulam Qasim vs. The State.

"10.Section 235 and 239, Cr.P.C. permit a joint trial of offences forming the same transaction if committed in the course of the same transaction. Learned counsel has, however, not pressed this point while concluding his arguments. In an authority reported in PLD 1965 (W.P.) Peshawar 65, it has been held that criminal cases cannot like civil suits, be consolidated and try together on the same evidence, except within the limits as to the joinder of charges laid down in the Criminal Procedure Code. Again sections 234 and 239 are merely permissive and not mandatory i.e. It is for the prosecution to try the accused on different offences in one trial as provided by those sections, but in case the prosecution decides to split the charges and try him separately on those charges the accused cannot insist on joinder of charges."

In light of the above referred judgments, the prosecution cannot be compelled to bring all the charges jointly against an accused regarding the offences committed during certain period of time. The offence committed in present case is distinct in terms of the received State gifts and its misappropriation therefore, joinder of charges and a single trial was not mandatory.

18. It is not disputed that the Bvlgari Jewelry set was received by the accused couple during their visit to KSA. They however states that same was retained after completing due process and payment of share value determined by the private as well as official appraisers. Accused also took stance that they declared and reported the gifts as per *the Procedure, 2018* and that no penal action is provided for the non-deposit of gifts.

Paras No.1 & 7 of the said Rules are very much important so as to determine that whether deposit of gift

in Toshakhana section is mandatory or not? The said paras reads as;

"(1) The responsibility rest with the individual recipient to report receipt of the gift(s) to Cabinet Division. All gifts received by the Government/Public functionaries irrespective of their prices, must be reported and deposited immediately in Toshakhana of the Cabinet Division, Government of Pakistan. If it is found, on checking, that an individual has not reported the receipt of a gift, appropriate action will be taken against him under the relevant rules.

(7) The recipient should collect the gifts after payment of retention price within four months failing which it will become the property of the Toshakhana and will be disposed off as per Toshakhana Rules."

The word **must** is there in para 1 for reporting and depositing the gifts immediately in Toshakhana. Though for non-deposit of gift, no penal action has been mentioned in the procedure but the rules in itself makes its mandatory to firstly report and then deposit gifts in Toshakhana by the recipient. **Para 7** of the Rules further strengthen this point that the recipient should collect the gifts after payment of retention price. The binding effect of word **should** used in para 7 means that the recipient can only collect the gifts from Toshakhana section after payment of retention price. In another words, if the gift is not in Toshakhana then how it can be collected thus deposit of gift physically in Toshakhana is essential for its retention later on after payment of assessed price. In the present case, original stock register of Toshakhana was produced before Court, attested copies of which are Exh.PW-3/F/1-102. In the said register, Bvlgari jewelry set so gifted to Mrs.Khan do not find mention anywhere,

whereas, in the first entry register which was also produced in original and its copies are Exh.PW-3/G/1-6, the set alongwith other gifted items is mentioned. Attested copies of the list of gifts so presented to accused Mr.Khan is Exh.PW-3/E/1-13 and the set is mentioned there at serial No.86. Said entries and the registers thus shows that set in question was received and ultimately retained but was not deposited in *Toshakhana* because entries in the stock register are not available. Letter (Exh.PW-3/M/1-2) of Muhammad Ahad, Deputy Secretary, Cabinet Division so written regarding the assessed value and amount payable for retention in the end clearly mentions that "*the gifts are already in the custody of Prime Minister Office (Internal)*". Brig. ® Muhammad Ahmed (PW-17) who was the Military Secretary to Mr.Khan also states that gifts were retained by the accused when he showed that to them. He categorically stated that gifts were not deposited in *Toshakahana*. Accused Mr.Khan in his statement u/s 342 Cr.P.C. has stated that gifts were in the custody of PMO (Internal) and then were retained after fulfilling the procedure while Mrs. Khan on the other hand in her statement u/s 342 Cr.P.C. says that the gifts were declared and deposited as per the rules. They both however, failed to clarify this fact that the gifts were properly deposited in *Toshakhana*. Record and witnesses proves this thing that the gifts were not deposited in *Toshakhana* section. *The Rules of 2018* though provides no penal action for non-deposit, however, rules always are meant to provide a procedure and the penal provisions are laid down by the legislature to punish wrong doers. Prime Minister of a country should always act fairly, honestly, and uprightly to follow the procedure and law in letter and spirit. Being at responsible position, it was the prime duty

of Mr.Khan to have deposited the gifts which were received by Mrs. Khan in Toshakhana and then further process for the retention should have been carried out. By not doing so, the law and procedure was violated.

19. The appraisalment of jewelry set was firstly done by Muhammad Sohaib Abbasi (PW-16), the proprietor of *Agilent Traders and Suppliers*. Agilent was enlisted for appraisalment purposes by the tender committee of Cabinet Division on 20.08.2018 and minutes of the meeting in this regard are Exh.PW-3/A/1-2. The committee has recommended to continue with the services of Agilent which was previously also on the panel of appraisers. The defence counsels have raised their reservations on the enlistment of Agilent by pointing out that same was not a firm rather Muhammad Sohaib Abbasi was providing services in individual capacity. The procedural discrepancies if any cannot be taken into account as Muhammad Sohaib Abbasi being proprietor of Agilent Traders and Suppliers was attached with the Cabinet Division from year 2016 and in year 2018 he was again enlisted for the purpose of appraisalments. The record so produced of the Cabinet Division shows that Muhammad Sohaib Abbasi was enlisted as *private appraiser*. Muhammad Ahad (PW-4) has telephonically engaged Muhammad Sohaib Abbasi (PW-16) for the appraisalment purposes and his appraisalment report is Exh.PW-3/K/1-2. Muhammad Ahad (PW-4) then sent letter Exh.PW-3/J dated 27.05.2021 to Assistant Collector Customs for the assessment of gifts. The assessment report of Customs department is Exh.PW-3/L and two Appraising / Valuation Officers who signed and stamped the report appeared during trial. Rabia Samad (PW-12) and Sana Saeed (PW-14) categorically stated that the

jewelry set was not produced before them and they have prepared the assessment sheet on the basis of advisory (Exh.PW-3/K/1-2) [Report of Private Appraiser]. The two lady officers stated that the advisory was received from the Cabinet Division alongwith letter Exh.PW-3/J and that they have not made any independent assessment, rather copied the valuation / details from the advisory. Muhammad Ahad (PW-4) endorses this fact that the advisory was sent alongwith letter. By not doing the independent assessment, Custom officials have done a wrong thing and it seems that they followed instructions of Cabinet Division without applying independent mind. It is quite possible that the officials were working under the influence because matter related to the then Prime Minister of Pakistan. Muhammad Sohaib Abbasi, the private appraiser was declared approver after pardon was granted to him u/s 26 of the *Ordinance* vide order dated 23.05.2024 (Exh.PW-19/K/1-2). The defence regarding said pardon has argued that same is of no use before this Court, as the Procedure u/s 337 and 338 of Cr.P.C 1898 has not been followed. I am however not in agreement with the said argument because *the Ordinance of 1999* provides detail procedure u/s 26 for granting pardon and as NAB was doing investigation, therefore, proper procedure under the law has been materialized. In this regard, I have already held that all the previous proceedings were to be taken in account which have got authenticity due to transfer of case under operation of law.

20. The statement of approver cannot be believed normally, however, if corroborated on material points through other evidence then same can be safely relied upon. Muhammad Sohaib Abbasi (PW-16) appeared before I.O, Chairman NAB, Magistrate and then lastly in Court.

On all occasions, he has stated that Syed Inamullah Shah (PW-15), the then Comptroller of PM House brought the *Bulgari Jewelry set* and told him that the two accused want to retain the same on an undervalued assessment price. He has also reiterated this thing that Syed Inamullah Shah (PW-15) informed him, *"if the directions are not followed then consequences in shape of blacklisting will be faced"*. Syed Inamullah Shah (PW-15) narrates facts in these words that accused handed over the set to him for taking that to Muhammad Sohaib Abbasi (PW-16) for the purpose of appraisal. He states that accused told him for informing Muhammad Sohaib Abbasi (PW-16) to make an undervalued assessment. Syed Inamullah Shah and Muhammad Sohaib Abbasi identified the picture (Exh.PW-5/A-2) to be that of jewelry set which is under question in this case. Both of the witnesses were cross examined at length and with little discrepancies, nothing material was brought out which can negate the facts as told by them in line of prosecution case. The appointment of Syed Inamullah Shah as Comptroller, Household during the tenure of accused Mr.Khan as Prime Minister is evident from the notifications Exh.PW-5/B and Exh.PW-5/C. Syed Inamullah Shah was terminated on 26.07.2021 through notification Exh.PW-5/D and accused took the plea that as Syed Inamullah Shah was receiving double salaries i.e. from PM Office and also from PTI Central Secretariate, herefore, he was terminated. Accused Mr.Khan in his statement u/s 342 Cr.P.C. has stated that Syed Inamullah Shah was in good terms with his political opponents and how it is possible that a person who benefitted him by facilitating the undervalued assessment was receiving a very low salary of Rs.70,000/-? The said plea of accused is irrelevant as it is proved from record that Syed

Inamullah Shah was appointed as Comptroller Household after accused Mr.Khan became the Prime Minister of Pakistan and without his approval / reference, an individual cannot be got appointed on a post of BS-18 in the internal staff. The statement of Syed Inamullah Shah and evidence so far collected shows that he was working closely with the couple and taking instructions directly from them. The statement of approver thus has been corroborated on material points by Syed Inamullah Shah (PW-15) and therefore, has to be relied upon.

21. For ascertaining actual price of jewelry set and bringing true picture on record, the Chairman NAB initiated an MLA request (Exh.PW-6/A-2 to 8). The said request landed in Ministry of Justice, Italy through proper channel which was processed and accordingly the information has been shared with the NAB by Ministry of Foreign Affairs, Islamabad (MOFA) through letter (Exh.PW-6/B-2). NAB in order to collect best piece of evidence returned the documents with the request for necessary **Notarization and Attestation**. It was also requested that English translation of the documents which are in Italian language shall also be provided. MOFA, Pakistan forwarded the said request through letter (Exh.PW-6/F) to its mission in Italy. After processing the request again at Italy, complete set of documents consisting of 45x pages was received back by NAB through MOFA, Pakistan. Said documents were sent to MOFA by Embassy of Pakistan, Italy through letter (Exh.PW-6/I). The English translation of *note verbal* issued by Ministry of Foreign Affairs and International Cooperation, Italy dated 17.06.2024 is Exh.PW-6/L which shows that the request forwarded by Government of Pakistan has been accepted and true copies of the results so acquired by

Public Prosecutor's Office at the Court of Rome were shared. Letter dated 05.06.2024, English translation of which is Exh.PW-9/I shows that Ministry of Justice transmitted the certified true copies of documentation at the Public Prosecutor's Office of Rome to Embassy of Pakistan. English translation of Public Prosecutor's Office order is Exh.PW-6/FF which depicts that directions were issued on 19.06.2023 for processing the MLA request so sent by NAB. Said order at the bottom carries attestation of Ministry of Justice, Italy dated 05.06.2024. The English translation (Exh.PW-6/OO/1-2) shows that *Judicial Police Station* collected the required information in relation to the *investigation warrant* dated 19.06.2023. The letter contains details of documents so collected from the company *Bulgari Italia Spa*. English translation (Exh.PW-6/SS) pertaining to letter of *Bulgari Spa* carries the following details;

".....We wish to inform you that, based on the description of the items provided, we have been able to identify only two items, (out of the four requested) specifically: the necklace, and the earrings. Please note that the Bulgari items in question were not sold by Bulgari Italia S.p.A., but rather by Bulgari Global Operations SA, a Swiss company headquartered in Neuchatel, which, as part of the Bulgari Group in 2018, performed distributive functions under a licensing agreement with Bulgari SpA, the parent company.

Both necklace and earrings were sold to the franchise Salujain Trading Co. Ltd (Saudi Arabia) on May 24, 2018, with invoice number 1110028413. The items were identified by codes 263884 (necklace) and 263964 (earrings) and were sold at prices of €207,423 and €55,313, respectively. The

suggested retail price for the final customer was €300,000 for the necklace and €80,000 for the earrings.

We do not have information regarding the sale from the franchisee to the final customer.

Please note that the company Salujain Trading Co.,Ltd is no longer a Bulgari franchisee, as the contract with Bulgari SpA expired on 31 December 2019.

Regarding the ring and watch, we have been unable to identify the items based on the provided information.”

All the received information from foreign jurisdiction was duly notarized in Italy and that carries the certification of Ministry of Justice, Italy dated 05.06.2024. Moreover, Embassy of Pakistan at Rome, Italy also had attested the documents. Defence counsels however, emphasized that documents so received have got no evidentiary value as the original documents were not produced and moreover, the documents do not qualifies the test of *public documents*. It was also argued that the documents so received through MLA have no relevance to any Court proceedings in the foreign jurisdiction and that the legal keeper of the documents is also not known.

Supreme Court of Pakistan in case titled *Mst.Akhtar Sultana Vs. Maj. ® Muzaffar Khan Malik (PLD 2021 SC 715)*, has provided the mechanism for admissibility of a foreign document in these words;

“30. So far as the “admissibility” and “mode of proof” of foreign documents is concerned, we note that it is governed by the same general principles that are applicable to other documents. In case, the foreign document fulfils the essentials of a “Public Document” under sub-clause (iii) of clause

(1) of Article 85 of the Qanun-e-Shahadat, then a certified copy thereof would constitute "secondary evidence" within the contemplation of clause (f) of Article 76. However, special conditions have been prescribed for the certified copy of the foreign public document to be admissible and proof of that document. The said conditions precedent have been prescribed in clause (5) of Article 89 of the Qanun-e-Shahadat, which in essence are that: first, the certified copy must have been issued by the legal keeper of the document; second, a certificate is to be provided on that certified copy by a notary public or Pakistan Consul/diplomatic agent under his seal to the effect that the original; and third, the character of the document is proved according to the law of the foreign country."

The relevant Articles of Qanun-e-Shahadat Order, 1984 and law laid down by Superior Courts provides the mode of accepting foreign documents in evidence. In the present case, documents so received from Italy were duly notarized. Ministry of Justice, Italy in the capacity of *Central Authority* has put a certificate on the documents regarding their genuineness and then ultimately the diplomatic agent of Pakistan in Italy attested that. The requirements of law have thus been fulfilled and the documents can be relied upon having important evidentiary value.

22. The *Bulgari company* has provided details of two items i.e. necklace and ear rings, while to the extent of ring and watch they were unable to identify the same. This thing in itself shows fairness and impartiality regarding sharing information and if the investigator was trying to collect irrelevant / concocted evidence then a report regarding all the four items should have been furnished.

The company has further reported that the items were sold to the franchisee **Sulajain Trading Company Limited, (Saudi Arabia)** on May 24, 2018 which means that *the set* was ultimately sold in Kingdom of Saudi Arabia (the country where same was gifted to the accused couple). The suggested retail price for the final customer was €300000 Euros for necklace and €80,000 Euros for ear rings. The items from the invoices of the company appears to be of much higher value then the assessment made by private appraiser and official appraisers in Pakistan. The Euro exchange rate as per list (Exh.PW-2/A/1-18) was 188.3247 on the relevant date i.e. 28.05.2021. On that very day, the share value of Rs.2,914,500/- as retention cost of *the set* was forwarded to the PMO (Internal) by the Cabinet Division through a letter. The difference in the actual amount and the assessed amount is huge which in other words show that undervalued assessment was carried out so as to gain monetary benefits. The said visible difference in the prices corroborates the stance of approver Muhammad Sohaib Abbasi that he under the pressure of accused couple has done the undervalued assessment.

23. The gift was received by the lady accused, however, wrongful acts of non-depositing the same in *Toshakhana*, using influence and pressure to get undervalued assessment and then retaining State gifts on a very low price were done jointly in furtherance of common intention by the two accused. Similarly, accused Mr.Khan being Prime Minister of Country and a public servant in active connivance / abetment of his wife acted jointly for adopting corrupt practices. He in abetment with his wife abused his position and powers vested in the

Office of Prime Minister for obtaining personal pecuniary advantages.

The couple was entrusted with the custody of State gifts but they dishonestly misappropriated same in connivance of each other and thus committed criminal breach of trust. They are also guilty of criminal misconduct for fraudulently misappropriating the State gifts and obtaining pecuniary advantage through corrupt means.

24. The conviction passed by Accountability Court-I, Islamabad in Reference No.20/2023 against two accused has been challenged and the final decision of Hon'ble Islamabad High Court, Islamabad is still awaited, therefore regarding previous conviction of accused, no final conclusion at this stage can be given.

25. The first charge was framed against both the accused for the offence of criminal breach of trust in furtherance of a common intention under sections 34, 409 PPC, 1860. The prosecution, in order to prove its case, was required to establish that the accused, being a public servant, was entrusted with property, which was dishonestly misappropriated by the accused for personal use, or that the same was disposed of in violation of a direction of law prescribing the mode in which such property was to be handled. The texts of Sections 34, 405 and 409 of the PPC are reproduced hereunder for easy reference;

34. Acts done by several persons in furtherance of common intention.- When a criminal act is done by several persons, in furtherance of the common intention of all, each of such person is liable for that act in the same manner as if it were done by him alone.

405.- Criminal breach of trust.- Whoever, being in any manner entrusted with property, or with any dominion over property, dishonestly misappropriates or converts to this own use that property, or dishonestly use or disposes of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged, or of any legal contract express or implied, which he has made touching the discharge of such trust, or willfully suffers any other person so to do, commits "criminal breach of trust."

409. Criminal breach of trust by public servant or by banker, merchant or agent.- Whoever, being in any manner entrusted with property, or with any dominion over property in this capacity of a public servant or in the way of his business as a banker, merchant, factor broker, attorney or agent, commits criminal breach of trust in respect of that property, shall be punished with imprisonment for life or with imprisonment of either description for a terms which may extend to ten years, and shall be liable to fine.

26. In addition to the above, the accused were also charged for the offence of criminal misconduct under section 5(2) of the Prevention of Corruption Act, 1947. The offence of criminal misconduct is defined by Section 5(1) of PCA 1947 as follows:

5. Criminal misconduct.- (1) A public servant is said to commit the offence of criminal misconduct—

(a) if he accepts or obtains or agrees to accept or attempts to obtain from any person for himself or for any other person, any gratification (other than legal remuneration) as a motive or reward such as is mentioned in section 161 of the Pakistan Penal Code (XLV of 1860), or

(b) if he accepts or obtains or agrees to accept or attempts to obtain for himself or for any other person, any valuable thing without consideration or for a consideration which he knows to be inadequate, from any person whom he knows to have been, or to be, or to be likely to be concerned in any proceeding or business transacted or about to be transacted by him, or having any connection with the official functions of himself or of any public servant to whom he is subordinate, or from any person whom he knows to be interested in or related to the person so concerned, or

(c) if he dishonestly or fraudulently misappropriates or otherwise converts for his own use any property entrusted to him or under his control as a public servant or allows any other person so to do, or

(d) if he, by corrupt or illegal means or by otherwise abusing his position as public servant, obtains for himself or for any other person any valuable thing or pecuniary advantage, or

(e) if he, or any of his dependants, is in possession, for which the public servant cannot reasonably account, of pecuniary resources or of property disproportionate to his known sources of income.

Explanation. In this clause "dependant" in relation public servant, means his wife, children and step-children, parents, sisters and minor brothers residing with and wholly dependent on him.

(2) Any public servant who commits or attempts to commit criminal misconduct shall be punishable with imprisonment for a term which may extend to ten years but not less than seven years.

27. For establishing its case, the prosecution was required to establish (i) that the accused was a public servant; (ii) that in this capacity as a public servant, he was entrusted with or given dominion over property; (iii) he dishonestly misappropriated the property for his own use; or dishonestly used/disposed of the property in violation of rules governing the same.

28. The issue as to whether the accused Mr. Khan was a public servant has been discussed at paragraph No. 15 of this judgement, and for the reasons stated in said paragraph, it is clear that he was a public servant for the purposes of Section 409 of PPC, as well as Section 5(2) of PCA 1947.

29. Further, it has been established beyond doubt that the accused were entrusted with the possession of Bvlgari jewelry set, which was to be dealt with in accordance with the Procedure for the Acceptance and Disposal of Gifts, 2018. It has also been established by the prosecution that the accused, in active connivance with each other, by not depositing the jewelry set in Toshakhana, violated the Procedure for the Acceptance and Disposal of Gifts, 2018. Furthermore, it has also been established beyond doubt that subsequently the position of Mr. Khan as Prime Minister was used to get a substantially undervalued assessment of this jewelry set, thereby illegally obtaining pecuniary benefit and defrauding the state exchequer.

30. The gift was received by the accused Mst. Bushra Imran, however, wrongful acts of non-depositing the same in *Toshakhana*, using influence and pressure to get undervalued assessment and then retaining State gifts on a very low price were done jointly in furtherance of

common intention by the two accused. Similarly, accused Mr. Khan being Prime Minister of Country and a public servant in active connivance / abetment of his wife acted jointly towards these illegal acts, which constitute the offence of criminal breach of trust. He, along with his wife, in active abetment of each other, abused his position and powers vested in the Office of Prime Minister for obtaining personal pecuniary advantages.

The couple was entrusted with the custody of State gifts but they dishonestly misappropriated same in connivance with each other. Furthermore, they also acted together for obtaining an undervalued assessment of the state gifts and thereby retained the same by depositing only a meagre amount, and thus committed criminal breach of trust. They are also guilty of criminal misconduct for fraudulently misappropriating the State gifts and obtaining pecuniary advantage through corrupt means.

31. On basis of what has been discussed above, the prosecution has proved its case against two accused by producing directly relevant, reliable and cogent evidence; hence, both the accused are hereby convicted for criminal breach of trust in furtherance of common intention, under sections 34, 409 PPC, as well as acting jointly towards commission of criminal misconduct under section 5(2) PCA 1947/109 PPC, and are hereby sentenced as under:

- i. *On the first charge of criminal breach of trust with common intention under sections 34, 409 PPC, the accused Mr. Imran Ahmed Khan Niazi is hereby convicted and sentenced to undergo 10 years SI. He is further sentenced to pay a*

- fine of Rs.16,425,650/-; in the event of default in payment of fine, he shall undergo further SI of six months.*
- ii. *On the second charge of criminal misconduct under section 5(2) of PCA 1947, the accused Mr. Imran Ahmed Khan Niazi is hereby convicted and sentenced to undergo 7 years SI.*
- iii. *On the first charge of criminal breach of trust with common intention under sections 34, 409 PPC, the accused Bushra Imran Khan is hereby convicted and sentenced to undergo 10 years SI. She is further sentenced to pay a fine of Rs.16,425,650/-; in the event of default in payment of fine, she shall undergo further SI of six months.*
- iv. *On the second charge of acting jointly towards commission of criminal misconduct under section 109 PPC / section 5(2) of PCA 1947, the accused Bushra Imran Khan is hereby convicted and sentenced to undergo 7 years SI.*

32. This court, while passing sentences has considered the old-age of Imran Ahmed Khan Niazi, as well as the fact that Bushra Imran Khan is a female. It is in consideration of both said factors that a lenient view has been taken in awarding lesser punishment.

The benefit of section 382-B Cr.P.C. is hereby given to both convicts.

STATE

VS

IMRAN AHMED KHAN AND ANOTHER
Special Court Case No.SJC-1/T/01/2024
Anti-Corruption Circle, FIA Islamabad.

33. Copies of judgement be provided free of cost to both convicts. File be consigned to record room after its due completion by Ahlmad.

Announced.

Dated 20.12.2025

(Shahrukh Arjumand)
Senior Special Judge Central-I,
Islamabad.

CERTIFICATE

It is certified that this judgment consists upon 59x pages. Each page has been read, checked & signed by me:

Dated: 20.12.2025.

(Shahrukh Arjumand)
Senior Special Judge Central-I,
Islamabad.