

**BEFORE THE ELECTION COMMISSION OF PAKISTAN**

**PRESENT:**

MR. SIKANDAR SULTAN RAJA, CHAIRMAN  
MR. NISAR AHMED DURRANI, MEMBER  
MR. SHAH MOHAMMAD Jatoi, MEMBER

Case No. 11(3)/2018- Pol. Finance

In Ref: **APPLICATION/REMINDER UNDER ARTICLE 17 (3) OF THE  
CONSTITUTION OF THE ISLAMIC REPUBLIC OF PAKISTAN READ  
WITH ALL OTHER ENABLING PROVISIONS OF DEFUNCT POLITICAL  
PARTIES ORDINANCE, 2002 AND ELECTION ACT, 2017**

Ameer Mehmood Kiani, Secretary General, Pakistan Tehreek-e-Insaf

.... Petitioner

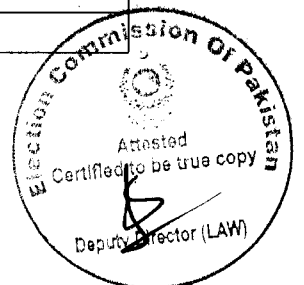
**VERSUS**

1. Muttahida Qaumi Movement (MQM) Pakistan through Convener, Karachi.
2. Jamat-e-Islami Pakistan, Ameer, Lahore;
3. Awami National Party (ANP), President, Peshawar;
4. Pakistan Rah-e-Haq Party, President, Peshawar;
5. Pakistan Tehreek-e-Insaf (PTI), Chairman, Islamabad
6. Pakistan Muslim league (N), President, Islamabad
7. Pakistan People's Party Parliamentarian, President, Islamabad;
8. Pakistan Muslim League (PML), President, Islamabad;
9. Jamiat Ulama-e-Islam (F), Ameer, Islamabad;
10. Tehreek Labbaik Pakistan, Ameer, Lahore;
11. Awami Muslim League (AML), President, Rawalpindi;
12. Balochistan Awami Party (B AP), President, Quetta;
13. Balochistan National Party (BNP) President, Quetta
14. Balochistan National Party (Awami), President, Quetta;
15. Pakhtunkhwa Milli Awami Party, Chairman, Quetta;
16. Hazara Democratic Party, Quetta;
17. Jamhoori Watan Party, President, Quetta

...Respondents

For the Petitioner : Shah Khawar, Senior ASC a/w Mr.  
Naveed Anjum Mumtaz, AHC,  
Miss Alia Bano,

For the Respondent No. 1	Mr. Imran Farooq, AHC
For the Respondent No. 2	Mr. Saif Ullah Gondal, Advocate
For the Respondent No. 3	Mr. Abdul Rahim Wazir, AHC
For the Respondent No. 4	Nemo (ex-parte)
For the Respondent No. 5	Mr. Arshad, G. M. Finance

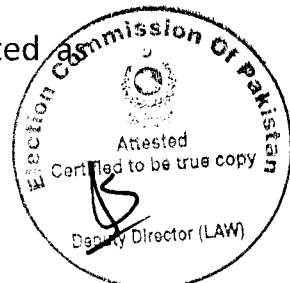


For the Respondent No. 6	Barrister Rabi Tariq
For the Respondent No. 7	Mr. Noman Iqbal, Advocate & Mr. Ali Ahmed Abbasi
For the Respondent No. 8	Nemo
For the Respondent No. 9	Mr. Kamran Murtaza a/w Shahzeb Jaffar, Adv.
For the Respondent No. 10	Mr. Umair Ahmed, Advocate
For the Respondent No. 11	Sardar Raza Aslam Khan, Adv.
For the Respondent No. 12	Mr. Aziz ur Rehman Advocate a/w Mr. Ahmed Bashir, Advocate
For the Respondent No. 13	Mr. Aziz ur Rehman Advocate a/w Mr. Ahmed Bashir, Advocate, Mr. Muhammad Jawad-ur-Haq Malik, Advocate
For the Respondent No. 14	Mr. Ghulam Muhammad Khan, AHC
For the Respondent No. 15	Mr. Kifayat Wazir, Advocate
For the Respondent No. 16	Mr. Qasim Ali, Advocate
For the Respondent No. 17	Mr. Madni Baloch Muhammad Ibrahim, Advocate

Date of Hearing : 25.01.2023

**ORDER**

**Mr. Nisar Ahmed Durrani, Member.**— Synoptical sketch giving rise to instant matter for its disposal is that petitioner namely Ameer Mehmood Kiani, Secretary General of Pakistan Tehreek-e-Insaf (PTI) has filed instant petition on 15.01.2020 under Article 17 (3) of the Constitution of the Islamic Republic of Pakistan read with all other enabling provisions of defunct political parties ordinance, 2002 and election act, 2017. It is inter alia contended therein that in order to ensure a level field equitable treatment and transparency, all the political parties may be asked to provide detail of their assets and liabilities for the years from 2014 to 2018 as asked from Pakistan Tehreek-e-Insaf (PTI) in terms of the provision of Political Parties Order, 2002 (since repealed) and Elections Act, 2017 and Elections Rules, 2017 read with the judgment of august Supreme Court of Pakistan delivered in CP No. 35/2016 “Muhammad Hanif Abbasi vs Imran Khan” reported



PLD 2018 SC 189. However, detail of assets and liabilities of above titled political parties is annexed with petition which is obtained from the Gazetted Notification published by Election Commission of Pakistan.

2. Learned counsel for the petitioner on various dates appeared and vociferously contended that every political party under Article 13 of Political Parties Order, 2002 (now repealed) was obliged to submit its consolidated statement of account in the prescribed form within sixty days from the close of every financial year falling thereunder accompanied by a certificate signed by the party leader stating that no funds from any source of prohibited under this Order were received by the party leader as well as the statement containing an accurate financial position of the party. Further submitted that Political Parties Order has been repealed after promulgation of Elections Act, 2017 and now section 210 of the Elections Act, 2017 has been inserted by the legislatures under which a political party is required to submit its consolidated statement of its accounts duly audited by a Chartered Accountant, containing therein the detail of annual income and expenses, sources of its funds and assets and liabilities. Carrying forward his arguments further stated that under PPO 2002 as well as under sub section 2 of section 210 of the Elections Act, 2017, the statement shall be accompanied by the report of a Chartered Accountant with regard to audit of accounts of the party and a certificate signed by an office bearer authorized by the party head stating therein that no funds from any source prohibited under this Act were received by a political party and the statement

- Sol -



contains an accurate financial position of the political party. While further augmenting his arguments, he emphasized Election Commission of Pakistan had asked Pakistan Tehreek-e- Insaf for provision of detail of their source of funds, by giving the names of donors and persons contributing for party but omitted to ask other parties for provision of such detail which as per learned counsel is discrimination, unfair and also violation of Article 25 of the Constitution of Islamic Republic of Pakistan, 1973. He unequivocally stated that auditors of answering parties are not of Quality Control Standards (QCR) set out by the Institute of Chartered Accounts of Pakistan (ICAP) which means that auditors are not complying with the QCR set out by the Institute of Chartered Accounts of Pakistan (ICAP) and International Accounting Bodies. He further stressed that Auditors are also not listed as Category-A Firm on the State Bank Panel of Auditors and bears no affiliation with renowned International Auditing Firm. He prayed that accounts of above titled political parties be scrutinized for the period from 2014 to 2018 to comply with the relevant laws of PPO 2002, Elections Act, 2017 and Muhammad Hanif Abbasi vs Imran Khan case reported as PLD 2018 SC 189.

3. Learned counsel/ representatives of the respondent's parties appeared and opposed the petition during arguments and also filed their respective replies to the allegation.

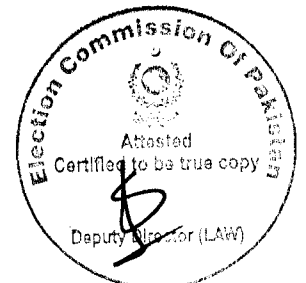
4. Learned counsel for Mutahidda Qaumi Movement (Pakistan) while chalking out the allegations of petitioner contended that their party has complied with the rules and regulations prescribed



by law. It was stated that party has submitted consolidated statement of accounts duly audited by Chartered Accountants containing annual and expenses, sources of assets, funds and liabilities for each closing financial year and there is no dispute in this regard. It is further stated no specific allegation supported by evidence is pointed out by the petitioner. That party has never got any prohibited foreign fund from anyone. That party believes in rule of law and can never even think to violate any provisions of law of Political Parties Order, 2002 (repealed) and Elections Act, 2017 as alleged by the petitioner. It is contended that petition is liable to be dismissed as it is not supported by any evidence and sole motive behind filing of instant petition is to malign and damage the reputation of party. That another motive behind filing of petition is to take the revenge of proceedings already initiated in Akbar Sher Babar's case against petitioner's party.

5. Learned counsel for Jamat-e-Islami stated that Auditors have given unqualified report for the years in question which means that he is satisfied with financial affairs of the party. Further stated that auditor is QCR rated and fully complying with the Quality Control Standard set out by the Institute of Chartered Accountants of Pakistan. He further stated that banker of the party are also listed as per law. Last limb of his arguments was that consolidated statement of accounts were submitted duly audited by Chartered Accountants containing therein annual income and expenses, sources of assets, funds and liabilities for each closing financial year and there is no ambiguity in this regard.

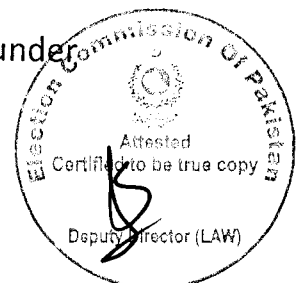
*Sel.*



6. Learned counsel for Awami National Party (ANP) appeared and stated that instant petition is filed by petitioner with malafide intention and to evade from defame in the case decided by Election Commission of Pakistan filed by Akbar Sher Babar in 2014 who was the founding member of the party wherein petitioner had made serious allegation of financial irregularities which was also clothed with proof against Pakistan Tehree-e-Insaf. Coming to allegation leveled by petitioner, learned counsel states that Party has no foreign account. Further stated that party is continuously furnishing its financial consolidated statements every year under Article 13 of the repealed Political Parties Order 2002 now read with section 210 of the Elections Act, 2017. He emphasized that ground of discrimination has wrongly been invoked as there is no allegation of foreign funding against respondent's party. Further stated that no other party was accused of prohibited foreign aided party except Pakistan Tehreek-e-Insaf in millions of dollars and that too by one of the founding member of their own party.

7. Learned counsel for Pakistan Muslim League put appearance and stated that party has submitted consolidated statement of accounts under the law duly audited by Chartered Accountants containing annual income and expenses, sources of assets, funds and liabilities for each closing financial year and there is no any dispute, illegality or irregularity in this regard.

8. Learned counsel for Jamiat Ulema-e-Islam (F) stated that party has been submitting its audit details every year under Article 13 of the defunct Political Parties Order 2002 and now under



section 210 of the Elections Act, 2017, however not a single financial discrepancy could be pointed out by the petitioner or somebody else. He further stated that PTI's founding member has made startling allegations of financial irregularities to the tune of three million dollars in the party funds and all such allegations have rightly been scrutinized indiscriminately when brought forth by founding member of party, however without any such reasonable allegation, scrutiny of accounts of all parties is not mandatory. Learned counsel while referring Rule 10 of the defunct Political Parties rules, 2002 stated that if the documents and information submitted by a political party is not in conformity with the Order, it shall be returned to the concerned political party for re-submission in accordance with the provisions of Order. He emphasized that petitioner in the instant matter is asking scrutiny which has already been scrutinized at the time of filing of statements every year and that too without pointing out a single financial discrepancy. He prayed that petition may be dismissed.

9. Learned counsel for Tehreek-e-Labbaik (Pakistan) that matter of respondent's party has already been decided by the Election Commission of Pakistan vide order dated 22.07.2019, therefore, instant matter may be dismissed to the extent of respondent's party.

10. Learned counsel for Awami Muslim League turned up and stated that (AML) is responsible political party and has furnished its correct consolidated statements of accounts under the law.



That observations made by the petitioner against respondent's party are baseless, frivolous, unfounded and incorrect.

11. Learned counsel for respondent's party namely Balochistan Awami Party (BAP) appeared and filed his reply. It was contended by learned counsel that party was established in 2018, therefore, assertion of petitioner does not apply in the case of BAP party.

12. Learned counsel appearing on behalf of Balochistan National Party (BNP) stated that petitioner has not pointed out any transaction taken by respondent's party through prohibited source under the law. Further stated that respondent's party got conducted the audit from Chartered Accountants Firms which are registered with Institute of Chartered Accountants. He contended that complete detail has been given in the financial statements for the years in question. That certificates were also furnished and no source prohibited under PPO 2002 (now repealed) and under Elections Act, 2017 were obtained by the party. He urged that petitioner has filed instant petition to shift the burden of foreign funding of his own party to others. He further stated that party is running with the donations of the Head of the part, who in order to run the day to day expensed of the office, donates according to requirement of party. That amount of donation is too meager which is in thousands or less than three lacs. He urged that such meager amount cannot be dubbed as prohibited funding in any manner. He prayed that petition may be dismissed to the extent of respondent's party.

-Sd-





13. Learned counsel appearing on behalf of Pakhtunkhwa Milli Awami Party stated that instant petition is based on assumption. He also stated that party has never ever attained any income from any prohibited source. He stated that consolidated statements of accounts duly checked and certified by Chartered Accountant have been furnished for each year. That funds of party are generated through its member for running of business of party.

14. A representative of Hazara Democratic Party appeared and submitted his reply to the allegations. It is stated that party has filed its consolidated statements on requisite Form-I and Form-D duly audited by Chartered Accountant registered with Institute of Chartered Accountants of Pakistan (ICAP). That party has neither attained any foreign fundings prohibited by law and nor the petitioner has pointed out any such prohibited funding. That respondent's party has followed the relevant provision of PPO 2002 and of Elections Act, 2017 and disclosed all of its sources of funds which were checked and audited by a registered Chartered Accountant.

15. A representative of Jamhoori Watan Party appeared and contested the petition. He also categorically denied the allegation of petitioner. He denied any violation of any provision of PPO 2002 (repealed) and Elections Act, 2017.

16. We have heard the rival arguments and also perused the record. Since the matter in hand is covered under two different laws i.e. Political Parties Order 2002 which has repealed after



promulgation of Elections Act, 2017. Relevant provisions of Political Parties Order, 2002 are reproduced as under:

- “13. Information about the sources of party’s fund.—**(1) Every political party shall, in such manner and in such form as may be prescribed or specified by the Chief Election Commissioner, submit to the Election Commission, within sixty days from the close of each financial year, a consolidated statement of accounts of the party audited by a Chartered Accountant containing—
- (a) annual income and expenses;
  - (b) sources of its funds; and
  - (c) assets and liabilities.
- (2) The statement referred to in clause (1), shall be accompanied by a certificate signed by the party leader stating that—
- (a) no funds from any source prohibited under this Order were received by the party; and
  - (b) the statement contains an accurate financial position of the party.

Relevant rules of Political Parties Rules, 2002 are also reproduced for reference:

**4. Submission of statement of accounts:**

Every political party shall maintain its accounts in the manner set-out in Form-I indicating its income and expenditure, sources of funds, assets and liabilities and shall, within sixty days from the close of each financial year (July—June), submit to the Election Commission a consolidated statement of accounts of the party audited by a Chartered Accountant, accompanied by a certificate, duly signed by the Party Leader to the effect that no funds from any source prohibited under the Order were received by the party and that the statement



contains an accurate financial position of the party.

**5. Financial transactions within a party:**

All financial transactions within a party shall be entered in the statement of accounts submitted under rule 4.

**6. Confiscation of prohibited funds:**

Where the Election Commission decides that the contributions or donations, as the case may be, accepted by the political parties are prohibited under clause (3) of Article 6, it shall, subject to notice to the political party concerned and after giving an opportunity of being heard, direct the same to be confiscated in favour of the State to be deposited in Government Treasury or sub-Treasury.....”

To reach on jus and fair conclusion relevant Provision of Elections Act, 2017 and Elections Rules 2017 are also reproduced as under:

**“210. Information about the sources of funds.—(1)** A political party shall, in such manner as may be prescribed, submit to the Commission within sixty days from the close of a financial year, a consolidated statement of its accounts audited by a Chartered Accountant on Form D containing—

- (a) annual income and expenses;
- (b) sources of its funds; and
- (c) assets and liabilities.

(2) The statement under sub-section (1) shall be accompanied by the report of a Chartered Accountant with regard to the audit of accounts of the political party and a certificate signed by an office-bearer authorized by the Party Head stating that—



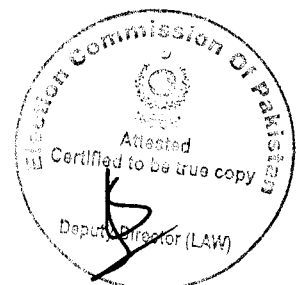
- (a) no funds from any source prohibited under this Act were received by the political party;
- and
- (b) the statement contains an accurate financial position of the political party.”

Rule 159 and 160 of Elections Rules, 2017:

**“159. Submission of consolidated statement of accounts to the Commission.—** Every political party shall maintain its accounts indicating its annual income and expenses, sources of funds, assets and liabilities and shall, within sixty days from the close of each financial year, submit to the Commission a consolidated statement of accounts of the party audited by a Chartered Accountant in Form D appended to the Act which shall contain a certificate duly signed by an office-bearer authorized by the Party Head to the effect that no funds from any source prohibited under the Act were received by the party and that the statement contains an accurate financial position of the party:

Provided that the detailed audit report of the Chartered Accountant shall be annexed with Form D submitted under this rule.

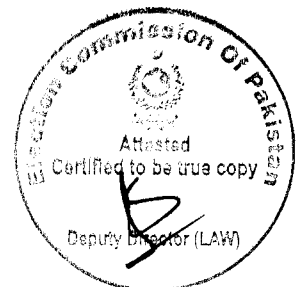
**160. Confiscation of prohibited funds.—** Where the Commission on its own motion or on the application filed by any person, decides that the contributions or donations, as the case may be, accepted by a political party, are prohibited under subsection (3) of section 204, it shall, subject to notice to the political party concerned and after giving an opportunity of being heard, direct the same to be confiscated in favour of the State to be deposited in State Bank of Pakistan or National Bank of Pakistan...”



*Sd*

Certainly, in pursuance of above provisions of law, every political party enlisted with the Election Commission of Pakistan is obliged to submit to the Election Commission within sixty days from the close of a financial year consolidated statement of its accounts duly audited by the Chartered Accountant containing annual income and expenses of the party, sources of its funds and assets and liabilities alongwith a certificate by the party's head or any other office bearers as the case may be, stating therein that no funds from any source prohibited under 13 (2)(a) of the Political Parties Order, 2002 read with rule 4 of Political Parties Rules, 2002 (now repealed) had been received by the party. Similarly, under section 210 of the Elections Act, 2017 read with rule 159 of Elections Rules, 2017. It further reveals from above provision of law that under Political Parties Order, 2022, the statement of accounts were required to be audited by the Chartered Accountant of the party and report of Chartered Accountant was not requirement to be appended with the statements. However, after the promulgation of Elections Act, 2017, under section 210 (2) of the Act ibid it has been made mandatory that audit report of the Chartered Accountant shall be appended with the statements of accounts.

17. It is also admitted position that Election Commission may reconsider the statements of accounts of parties after publication in the official Gazettee as held by august Supreme Court of Pakistan in case (PLD 2018 SC189) Muhammad Hanif Abbasi vs Imran Khan Niazi & others. The relevant segment of the judgment is reproduced as under:



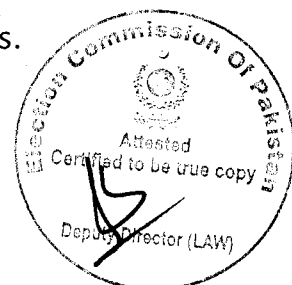
"49. Similar is our view about the contention that to reconsider the statements of accounts after they have been published is tantamount to a review and such power (*of review*) is not available to the ECP. In this regard, it may be observed that a review (*if provided by the law*) is of an order passed by a judicial or quasi-judicial forum subject to the settled principles of review being squarely met. But when no order has been passed by the ECP and it is not shown that a detailed or even a cursory scrutiny of the statements of accounts submitted by a political party was undertaken by the ECP, yet the said accounts were published a matter of routine and in the ordinary course; then upon receipt of any information subsequently showing that contributions and donations from prohibited sources were part of such accounts, the ECP retains its jurisdiction to evaluate the status of such accounts under Article 6 of the PPO which in no way tantamount to a review. To our mind the publication of the statement of accounts of a political party have the effect of placing these (*statements of accounts*) in the public domain and thereby make an invitation for *bona fide* comment from the concerned persons to apprise and intimate the ECP if such statement of accounts are not in accordance with law or contains contributions and donations from prohibited sources.

50. The abovementioned power of the ECP under Article 6 of the PPO read with Rule 6 is in our view a continuous supervisory power which may be exercised at any time by the ECP either upon an application by a third party or *suo motu*. We are not persuaded to read into the law and in the powers of the ECP any limitation as has been suggested and canvassed by the learned counsel for PTI. This power of assessing and deciding whether a



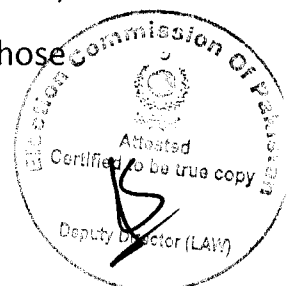
political party has received contributions or donations from any sources prohibited under Article 6(3) *supra* can be exercised by the ECP on its own motion based upon the facts available in the public domain or revealed by information provided to it, subject to the condition that the information emanates from a credible source, that it is reliable and verifiable and is not a *mala fide* fabrication meant to harass and prejudice a political party, its leaders or its members. As regards the lukewarm attack made by the learned counsel for PTI on Rule 6 *supra* for suffering from excessive delegated legislative power, suffice it to say that as mentioned above, Article 19 of the PPO gives specific power to the ECP to frame rules with the approval of the President. The rules have been framed after complying the statutory requirements, so that for all intents and purposes the provision made the Rules shall have the force of law; and be understood and considered to have been prescribed by the statute itself. [Sabir Shah vs. Shad Muhammad Khan (PLD 1996 SC 66)].”

Indeed as held in above referred judgment that sole purpose behind publication of consolidated statements of parties is to invite the comments of concerned and to intimate the Election Commission of Pakistan if statements are not in line with law or such statements contain donations and contributions from any prohibited source. It is further held that Election Commission may exercise its powers on the information subject to the condition that the information emanate from a credible source and it is reliable and verifiable and is not a mala fide fabrication meant to harass and prejudice a political party, its leaders or its members.



18. It reveals that report was sought from concerned Wing/Branch to the allegations. In response thereof, report was submitted by concerned Wing on 28.07.2020. The report was thoroughly considered and having been found unsatisfactory, concerned Wing was directed to submit the report afresh pointing out the deficiencies, illegalities or irregularities. In response of directions, second report was submitted by the concerned Wing on 17.09.2020 and copy whereof was also provided to the parties. The learned counsel for the petitioner emphatically opposed the report and furnished his reply/rebuttal. The concerned Wing was finally directed to submit comprehensive report in the light of relevant law/rules with the consultation of Law Wing. In pursuance thereof, final reply was furnished on 19.01.2021.

19. It reveals that in written rebuttal, petitioner had objected that the report submitted by Political Finance Wing for five years contains various deficiencies and it is also deviation from law. That auditors of PML (N), PPPP and MQM (Pakistan) have issued a Qualified opinion which as per learned counsel means that Auditors were not satisfied with the financial affairs of said parties. That aforesaid political parties are also registered as Foreign Agents under the FARA Act in USA and UK but no detail of foreign contributions received by the parties has been disclosed by these political parties. It is further emphatically objected that several political parties have not submitted their statement of accounts for five years preceding the General Elections 2018 which is violation of Elections laws but Election Commission of Pakistan, while acting contrary to law had allotted election symbols to those



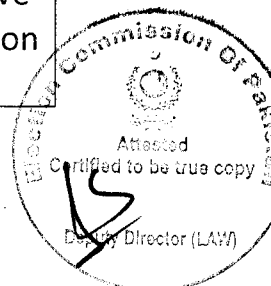


parties. He has given the name of those 52 political parties and the list as Annexure-A with his written rebuttal. It is further objected by the petitioner that several political parties had not submitted the audit reports of their accounts with their statements of accounts which was requirement of law but election symbol were allotted to those parties. He has annexed the list of those political parties with written rebuttal as Annexure-B.

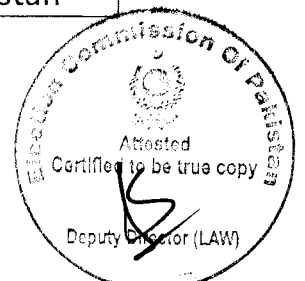
20. Now decisive question which falls for determination is whether Election Commission had issued election symbols to 52 political parties as alleged by the petitioner. Political Finance wing has furnished its report wherein remarks are given qua particular allegation of the petitioner that 52 political parties had not submitted their statement of accounts for five years preceding the General Elections 2018 but Election Commission contrary to law had allotted election symbols to those parties to contest the General Election. Remarks are given against the name of each political parties in the following manner:

**“LIST OF POLITICAL PARTIES HAVE SUBMITTED THEIR  
STATEMENTS OF ACCOUNTS**

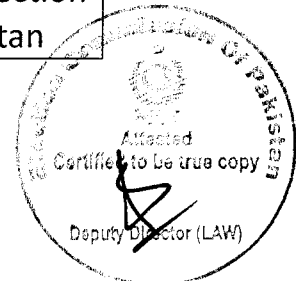
<u>Sr.#</u>	<u>Name of Political Parties</u>	<u>Remarks</u>
1.	Mutahida Majlis-e-Amal	Statement of Accounts have been submitted with Election Commission of Pakistan
2.	Grand Democratic Alliance	Statement of Accounts have been submitted with Election Commission of Pakistan
3.	Balochistan Awami Party	Not Due
4.	Aam Admi Tehreek Pakistan	Not Due
5.	Aam Awam Party	Not Due
6.	Aam Log Party Pakistan	Statement of Accounts have been submitted with Election Commission of Pakistan



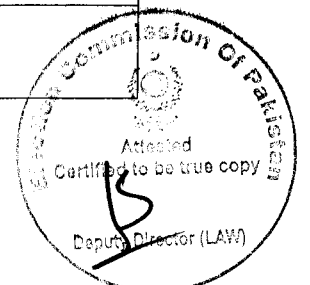
7.	All Pakistan Minority Movement Pakistan	Statement of Accounts have been submitted with Election Commission of Pakistan
8.	All Pakistan Muslim League	Statement of Accounts have been submitted with Election Commission of Pakistan
9.	All Pakistan Muslim League (Jinnah)	Not Due
10.	All Pakistan Tehreek	Statement of Accounts have been submitted with Election Commission of Pakistan
11.	Amun Taraqqi Party	Statement of Accounts have been submitted with Election Commission of Pakistan
12.	Awam League	Statement of Accounts have been submitted with Election Commission of Pakistan
13.	Awami Party Pakistan-S	Not Due
14.	Awami Workers Party	Statement of Accounts have been submitted with Election Commission of Pakistan
15.	Balochistan National Movement	Statement of Accounts have been submitted with Election Commission of Pakistan
16.	Barabri Party Pakistan	Statement of Accounts have been submitted with Election Commission of Pakistan
17.	Front National Pakistan	Statement of Accounts have been submitted with Election Commission of Pakistan
18.	Humdardan-e-Watan Pakistan	Statement of Accounts have been submitted with Election Commission of Pakistan
19.	Islami Jamhoori Ittehad Pakistan	Not Due
20.	Ittehad-e-Ummat Pakistan	Not Due
21.	Jamiat Ulama-e-Islam Nazaryati Pakistan	Statement of Accounts have been submitted with Election Commission of Pakistan



22.	Jamiat Ulama-e-Islam (Noorani)	Statement of Accounts have been submitted with Election Commission of Pakistan
23.	Jamiyat Ulama-e-Islam (S)	Statement of Accounts have been submitted with Election Commission of Pakistan
24.	Jamote Qaumi Movement	Statement of Accounts have been submitted with Election Commission of Pakistan
25.	Jannat Pakistan Party	Statement of Accounts have been submitted with Election Commission of Pakistan
26.	Majlis Wahdat-e-Muslimeen Pakistan	Statement of Accounts have been submitted with Election Commission of Pakistan
27.	Markazi Jamiat Ahl-e-Hadith	Statement of Accounts have been submitted with Election Commission of Pakistan
28.	Mohajir Qaumi Movement Pakistan	Statement of Accounts have been submitted with Election Commission of Pakistan
29.	Move on Pakistan	Statement of Accounts have been submitted with Election Commission of Pakistan
30.	Mutahida League	Not Due
31.	National Party	Statement of Accounts have been submitted with Election Commission of Pakistan
32.	National Peace Council Party	Statement of Accounts have been submitted with Election Commission of Pakistan
33.	Pak Sarzameen Party	Statement of Accounts have been submitted with Election Commission of Pakistan
34.	Pakistan Aman Party	Statement of Accounts have been submitted with Election Commission of Pakistan
35.	Pakistan Aman Tehreek	Statement of Accounts have been submitted with Election Commission of Pakistan



36.	Pakistan Awami Inqelabi League	Not Due
37.	Pakistan Awami League	Not Due
38.	Pakistan Awami Raj	Statement of Accounts have been submitted with Election Commission of Pakistan
39.	Pakistan Citizen Movement	Statement of Accounts have been submitted with Election Commission of Pakistan
40.	Pakistan Conservative Party	Statement of Accounts have been submitted with Election Commission of Pakistan
41.	Pakistan Falah Party	Statement of Accounts have been submitted with Election Commission of Pakistan
42.	Pakistan Falahi Tehreek	Statement of Accounts have been submitted with Election Commission of Pakistan
43.	Pakistan Freedom Movement	Statement of Accounts have been submitted with Election Commission of Pakistan
44.	Pakistan Human Party	Statement of Accounts have been submitted with Election Commission of Pakistan
45.	Pakistan Human Rights Party	Statement of Accounts have been submitted with Election Commission of Pakistan
46.	Pakistan Islamic Republican Party	Not Due
47.	Pakistan Justice and Democratic Party	Not Due
48.	Pakistan Kissan Ittehad (Ch.Anwar)	Statement of Accounts have been submitted with Election Commission of Pakistan
49.	Pakistan Muslim Alliance	Not Due
50.	Pakistan Muslim League (Council)	Statement of Accounts have been submitted with Election Commission of Pakistan
51.	Pakistan Muslim League Organization	Not Due



52.	Pakistan National Muslim League	Statement of Accounts have been submitted with Election Commission of Pakistan
-----	---------------------------------	--

From plain reading of above, It becomes clear that symbols were issued to above 52 political parties in accordance with law and not contrary to law as alleged by the petitioner. There is also nothing forthcoming before us that above remarks were opposed by learned counsel for petitioner. It was further objected by the petitioner in rebuttal that several political parties had not submitted the audit reports of their accounts with their statements of accounts which was requirement of law and provided the list of those 16 political parties. He has annexed the list of those political parties with written rebuttal as Annexure-B. In this regard, the concerned Wing has stated in its report that the audit reports of 16 political parties have been received for the year 2018 and for the years 2014 to 2017, the statements of these parties were duly attested by their Chartered Accountants. It is further stated that under PPO, 2002 Audited Report of Chartered Accountant was not required to be submitted with the statements of accounts. It is ~~feather~~ of the case that under the PPO, 2002, the statements of accounts were required to be audited by the chartered Accountant 2002 and report of Chartered Accountant was not the requirement of law. However, after the promulgation of Elections Act, 2017, under section 210 of the Act *ibid*, it is mandatory requirement that audited report of the Chartered Accountant shall be appended with the consolidated statement. Hence the allegation of petitioner qua submission of audited

