

Judgment Sheet

LAHORE HIGH COURT, LAHORE (JUDICIAL DEPARTMENT)

W.P. No. 58700 of 2017

Nestle Pakistan. Vs. Director PESSI, etc

JUDGMENT

Dates of hearing	24.04.2018 and 29.04.2019.
Petitioners by:	M/s. Umer Abdullah, Haroon Duggal, Rafey Altaf, Saleem Baig, Munawar Ahmad Javed, Omer Alvi, Muhammad Umer Riaz, Mian Mahmood Rasheed, Habib-ur-Rehman and Khalil-ur-Rehman, Advocates
Respondents by:	Mr. Muhammad Arif Raja, Addl. A.G. for Government of the Punjab. Mr. Ahmad Ali Ranjha, Advocate for PESSI along with Mr. Muhammad Hanif Raja, D.G.-PESSI and Mr. Shoaib Tabish Law Officer-PESSI

SHAHID WAHEED, J:- This batch of constitutional petitions, 240 in number, whose details are mentioned in the Appendix hereto, under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973, involves the question whether the existing provisions of Sections 2(8) (f), 20 (1) and 71 of the Punjab Employees' Social Security Ordinance, 1965 (Ordinance X of 1965) suffer from the vice of excessive delegation and inter alia for that reason the notifications issued by the Government of Punjab under the said provisions of law determining the wage limits for the purpose of levy of social security contribution are void and inoperative.

2. Before adverting to the challenge thrown in these petitions it will be pertinent to mention that social security to the workers would involve providing or framing such schemes or services or facilities and amenities, which can enable the workers to lead a decent minimum standard of life below which no one should fall and having financial or economic security to fall back upon in the event of losing job for

whatsoever may be the reason in the circumstances beyond their control. It represents basically a system of protection of individuals who are in need of such protection by the State as an agent of the society. Such protection is relevant in contingencies such as sickness, injury or death which are beyond their control. In this context, it is function of the State to secure to its citizens “social, economic and political justice”, to guarantee “freedom of thought, expression, belief, faith and worship”, and to ensure “equality of status and of opportunity”, and the prosperity of the people and the integrity of the territories of the Federation. This is what the preamble to the Constitution of the Islamic Republic of Pakistan, 1973 (“**the Constitution**”) says and that is what is elaborated in the two important Chapters of the Constitution on Fundamental rights and Principles of Policy. The most important provision of Chapter 1, Part II of the Constitution is Article 9 which guarantees right to life. The word “life” is of wider connotation and, it appears, for this reason, **William Shakespeare** in his **Merchant of Venice** has said “you take my life, when you do take the means whereby I live” (Act IV, Scene 1) and now in continuation thereof it is well settled that right to food, water, decent environment, education, medical care and livelihood are inherent in right to life; which also encompasses within its fold right to social security as the ultimate aim of social security is to ensure every secured person the means which will enable him and the members of his family to lead a respectable life.

3. The specific provision relating to social security can also be seen in the Principles of Policy included in Part-II, Chapter-2, of the Constitution which are proclamations for the governance of the country. Article 37 of the Constitution enjoins the State to secure the welfare of the people by: promoting, with special care, the educational and economic interests of backward classes or areas; ensuring inexpensive

and expeditious justice; and, making provision for securing just and humane conditions of work, ensuring that children and women are not employed in vocations unsuited to their age or sex, and for maternity benefits for women in employment. Article 38 (b) says that the State shall provide for all citizens, within the available resources of the country, facilities for work and adequate livelihood with reasonable rest and leisure; clause (c) envisages that the State shall provide for all persons employed in the service of Pakistan or otherwise, social security by compulsory social insurance or other means; clause (d) contemplates that the State shall provide basic necessities of life, such as food, clothing, housing, education and medical relief, for all such citizens, irrespective of sex, caste, creed or race, as are permanently or temporarily unable to earn their livelihood on account of infirmity, sickness or unemployment, whereas, clause (e) provides that the State shall reduce disparity in the income and earnings of individuals, including persons in the various classes of the service of Pakistan. These constitutional provisions express the social philosophy in labour issues. And that is to restore the dignity of poor, the weak and the oppressed, who contributes to the welfare of the society against hazards. The principles contained in Part-II, Chapter-2 of the Constitution along with fundamental rights constitute conscious of the Constitution. They supplement each other. In fact the Principles of Policy give sustenance to the orderly growth and development of personality of every citizen whereas fundamental rights make them solemn and dignified. Although the said principles are not enforceable at law yet the same are fundamental in the governance of the country and the State is duty bound to apply these principles in making laws and building a just social order. Adopting the philosophy of the Constitution, the Government has enacted many labour legislations, including the West Pakistan Employees' Social

Security Ordinance, 1965 (Ordinance X of 1965) for protecting the rights of the labour class. It is a beneficial or remedial legislation conceived as a means of ameliorating the lot of working class, and as such, it would be in keeping with the accepted principle of interpretation, that it should be so construed as to advance the remedy and suppress the mischief, or else it would frustrate the legislative intents.¹

4. The West Pakistan Employees' Social Security Ordinance, 1965 (W.P. Ordinance X of 1965) was promulgated on 4th June 1965. The word "Provincial" was substituted for "West Pakistan" by the Federal Adaptation of Laws Order, 1975 (P.O. 4 of 1975). In the unamended Ordinance the expression "employee" was defined in sub-section (8) of Section 2 and clause (f) thereof was couched in the words "any person employed on wages exceeding one thousand rupees per mensem". The words "one thousand five hundred" were substituted for "one thousand" by the Labour Laws (Amendment) Act, 1985. The words "three thousand" were substituted for words "one thousand five hundred" by the Labour Laws (Amendment) Ordinance, 1993 and the Labour Laws (Amendment) Act, 1994 and proviso was also added that an employee shall not cease to be an employee for the reason that his monthly wages exceed three thousand rupees. The words "five thousands" were substituted for "three thousands" by the Labour Laws (Amendment) Ordinance, 2001. On 29th October, 2002 the Provincial Employees' Social Security (Amendment) Ordinance, 2002 was promulgated and through it for sub-section (8) of Section 2 the words "employee means any person employed, whether directly or through any other person for wages or otherwise to do any skilled or unskilled, supervisory, clerical, manual or other

¹ Kohinoor Chemical Co. Ltd and another v Sind Employees' Social Security Institution and another (PLD 1977 SC 197).

work in, or in connection with the affairs of an industry or establishment, under a contract of service or apprenticeship, whether written or oral, expressed or implied but does not include” were added. Clause (f) of sub-section (8) of Section 2 was further amended through the Finance Act, 2008 and the word “ten” was substituted for “five” and the amended Section 2 (8) (f) was worded as under:

2. Definitions. In this Ordinance, unless the context otherwise requires, following expressions shall have the meanings hereby respectively assigned to them, that is to say.

(8) “employee” means any person employed, whether directly or through any other person for wages or otherwise to do any skilled or unskilled, supervisory, clerical, manual or other work in, or in connection with the affairs of an industry or establishment, under a contract of service or apprenticeship, whether written or oral, expressed or implied but does not include--

(f) any person employed on wages exceeding ten thousand rupees per mensem:

Provided that an employee shall not cease to be an employee for the reason that his monthly wages exceed ten thousand rupees.

The other provision of the Ordinance X of 1965, that is, Section 20 (1) was firstly amended through the Labour Laws (Amendment) Act, 1994 and in sub-section (1) the words “provided that no contribution shall be payable on so much of an employee’s wages as in excess of one hundred and twenty rupees per day or three thousand rupees per month” were added; secondly, in the proviso to sub-section (1) for the words “one hundred and twenty rupees per day or three thousand rupees per month” the words “two hundred rupees per day or five thousand rupees per month” were substituted vide the Provincial Employees’ Social Security (Amendment) Ordinance, 2002; and, thirdly, through the Finance Act, 2008 in sub-section (1) after the word “rate” the words “not more than six percent” were inserted whereas in the proviso for the words “two” , the word “four” and for the word “five”, the

word “ten” respectively were substituted and amended Section 20 (1) was thus as under:

20. Amount and payment of Contribution:- (1) *Subject to the other provisions of this Chapter, the employer shall, in respect of every employee, whether employed by him directly or through any other person pay to the Institution a contribution at such times, at such rate not more than six percent and subject to such conditions as may be prescribed:*

Provided that no contribution shall be payable on so much of an employees' wages as is in excess of four hundred rupees per day or ten thousand rupees per month.

The method of review and modification of wage limits, contribution and benefits is provided in Section 71 of the Ordinance X of 1965. The first amendment in this Section was made through the Labour Laws (Amendment) Act, 1994 and in sub-section (1) for the words “sub-section (4) of Section 20” the words “clause (f) of sub-section (8) of section 2” were substituted and in sub-section (2) for the words “sub-section(4) of Section 20” the words “clause (f) of subsection (8) of Section 2” were substituted and the same prior to 2013 was to the following effect:

71. Review and modification of wage limits, contribution and benefits:-

(1) *In January of each year, the Governing Body shall review the wage limits specified in clause (f) of sub-section (8) of section 2 and the rates of contribution and benefits provided under this Ordinance in the light of any changes in wage levels or living costs and shall submit a report thereon together with its recommendations to Government.*

(2) *Government may, after considering the said report and recommendations, by notification, enhance or reduce the wages limits specified in clause (f) of sub-section (8) of section 2 or the rates of benefits payable under this Ordinance.*

5. After the Constitution (Eighteenth Amendment) Act, 2010 the subject of labour was devolved upon the Provinces and, thus, the Government of Punjab on 13th December 2013 promulgated the Provincial Employees' Social Security

(Amendment) Act, 2013. The word “Provincial” was substituted for “Punjab”. By virtue of Section 3 of the Provincial Employees’ Social Security (Amendment) Act, 2013 an amendment was made in sub-section (8) for clause (f) of Section 2 of the Ordinance X of 1965 and now the same reads as under:

2. Definitions. In this Ordinance, unless the context otherwise requires, following expressions shall have the meanings hereby respectively assigned to them, that is to say.

(8) “employee” means any person employed, whether directly or through any other person for wages or otherwise to do any skilled or unskilled, supervisory, clerical, manual or other work in, or in connection with the affairs of an industry or establishment, under a contract of service or apprenticeship, whether written or oral, expressed or implied but does not include--

(f) any person employed on wages exceeding the wages determined by the Government under Section 71”

It is appropriate to mention here that during pendency of these petitions further amendment was made in the said provision and following proviso was added through the Provincial Employees’ Social Security (Amendment) Ordinance, 2019 and now clause (f) of sub-section (8) of Section 2 reads as under:

“ (f) any person employed on wages exceeding the wages determined by the Government under section 71:

Provided that an employee shall not cease to be an employee for the sole reason that his monthly wages exceed the wages determined by the Government under section 71 of the Ordinance.”

The second material amendment was made in Section 20 (1) of the Ordinance X of 1965 which was to the following effect:

20. Amount and payment of contributions. (1) Subject to the other provisions of this Chapter, the employer shall, in respect of every employee, whether employed by him

directly or through any other person pay to the Institution a contribution at such times, at the rate of six per cent and subject to such conditions as may be prescribed:

Provided that no contribution shall be payable on so much of an employee's wages as is in excess of the wages determined by the Government under Section 71.

The third amendment, relevant for the controversy at hands, relates to Section 71 of the Ordinance X of 1965. In the said Section 71 the words "specified in clause (f) of subsection (8) of section 2", wherever occur was omitted.

Now the amended Section 71 reads as under:

71. Review and modification of wage limits, contribution and benefits.---(1) *In January of each year, the Governing Body shall review the wage limits and the rates of contribution and benefits provided under this Ordinance in the light of any changes in wage levels or living costs and shall submit a report thereon together with its recommendations to Government.*

(2) *Government may, after considering the said report and recommendations, by notification, enhance or reduce the wage limits or the rates of benefits payable under this Ordinance.*

6. By way of these petitions the amendments made in the Ordinance X of 1965 through the Provincial Employees' Social Security (Amendment) Act, 2013 have been impeached on the following grounds: First, that the amendments brought in Sections 2 (8) (f) and 71 of the Ordinance X of 1965 have the effect of taking the determination of wage limits out of the hands of the Legislature and given to the Executive in violation of the Constitution. The delegation is excessive as no standards have been provided for exercise of power by the Executive. Second, that this is the case where Provincial legislature has effectively surrendered its legislative powers to the Provincial Government. The question is not of the intrinsic importance of the particular statute or the fact that legislation is for the welfare of labour, but of the constitutional processes of legislation which are an

essential part of the system of Government. The failure to enact standards for guidance equates to transference of essential legislative function. Third, that Section 71 purports to empower the Executive to not only determine who is or is not an employee for the purposes of the Ordinance X of 1965. By removing the amount specified in Section 2 (8) (f) and substituting it with phrase “exceeding the wages determined by the Government under Section 71”, the Legislature has left it open for the Executive to become the arbiter of whether or not a law applies to the individual. As such, the provisions of the Ordinance X of 1965 as amended by the Provincial Employees’ Social Security (Amendment) Act, 2013 are beyond the scope of proper delegation of authority to the Executive. Fourth, that Section 71 also purports to empower the Executive to decide the rates of wages that justify entitlement to benefit under the Ordinance X of 1965. This is again an example of excessive delegation. Fifth, that even on the touchstone of basic constitutional principles such as rule of law, the inalienable right of persons to be dealt with fairly and in accordance with law and the right to carry out their trade, business or professions, these provisions are problematic. The rule of law requires certainty so that citizens can govern themselves accordingly. In this case, by legislating away the power to make the most essential of determinations with respect to the Ordinance X of 1965 to an overzealous, capricious and arbitrary Executive which has no regard either for the proper limits of its power or the constitutional rights of the citizenry, the Legislature has not only abdicated an essential element of legislative power, it has also abandoned the sacred trust with which it was entrusted. And sixth, that the Ordinance X of 1965 was originally enacted in 1965 and the amount specified in Section 2 (8) (f) was raised five times whereas proviso to

Section 20 was added in 1994 and it was only amended twice. This was because the responsibility to make these changes was retained by the Legislature and it only made the changes as and when social circumstances necessitated such a change. Now, with this key legislative function having been unceremoniously outsourced to an Executive, four drastic revisions to the wage rates have been brought about in the span of a few years. If one looks at the revision of wage limits, it is startling how quickly and how high the wage limits have jumped under the Executive control. It is a trite fact that no grave social or financial change has occurred in the country between 2013 to 2017 to justify such wildly exorbitant revisions. The Executive has deprived the citizenry of legal certainty to plan their businesses because employers now live in perpetual fear of arbitrary and unexpected increases in demands for contribution that will translate into unforeseeable financial liabilities that could potentially cripple their industries. Strong hammering of above grounds has been made with different precedents.¹

7. There is undoubtedly an element of delegation implied in the provisions of Sections 2 (8) (f), 20 (1) and 71 of the Ordinance X of 1965 for the Legislature, in a sense, has authorized the Government to do something which it might do itself. But whether such delegation, in

¹ **Muir Mills Co. Ltd. V Suti Mills Mazdoor Union, Kanpur** (AIR 1955 SC 170), **Pamadi Subbarama Chetty v Mirza Zewar Ali** (AIR 1960 Mysore 14) **Haji Ghulam Zamin and another v A.B. Khondkar and others** (PLD 1965 Dacca 156), **M/s. Devi Das Gopal Krishnan v State of Punjab and others** (AIR 1967 SC 1895) **Dacca Pictue Palace Ltd v Pakistan through Secretary, Ministry of Education and Information and others** (PLD 1969 Dacca 1), **Regional Director, Employees' State Insurance Corporation, Trichur v Ramanuja Match Industries** (AIR 1985 SC 278), **Haryana Unrecognised Schools Association v State of Haryana** (AIR 1996 SC 2108), **Messrs Gadoon Textile Mills and 814 others v WAPDA and others** (1997 SCMR 641) **Khawaja Ahmad Hassaan v Government of Punjab and others** (2005 SCMR 186), **Engineer Iqbal Zafar Jhagra and another v Federation of Pakistan and others** (2013 SCMR 1337), **Province of Sindh through Chief Secretary and others v M.Q.M through Deputy Convener and others** (PLD 2014 SC 531), and **Flying Cement Company v Federation of Pakistan and others** (PLD 2016 Lahore 35).

the light of above stated objections, appears to us to be unwarranted and unconstitutional. For determining this question, it is necessary to see as to what are the principles governing delegation of legislative power. On review of the precedents cited at the Bar and other case law on the subject, it seems to be consensus of opinion that primary duty of law making is of the Legislature and while doing so its aim is to project its mind or will or judgment as far as possible into the future, and to provide in terms as general as possible for all contingencies likely to arise in the application of law. Since the power of delegation is a constituent element of legislative policy as a whole under Articles 141 and 142 of the Constitution and other relative Articles, the Legislature, for making the law wholesome and pragmatic so as to promote the Principles of Policy of the Constitution, at times adopts a generous degree of latitude and considers it convenient and necessary not to provide complete details by determining all factors or matters specifically for all cases and, therefore, legislation from earlier times, and particularly in modern times, has taken the form of delegated legislation leaving it to some authority to fill in the details or determine the factors or matters in which the law shall be applied; a Legislature, however, cannot certainly strip itself of its essential functions and vest the same with an extraneous authority. Exactly what constitutes “essential legislative function” is difficult to define in general terms, but this much is clear that the essential legislative function must at least consist of the determination of the legislative policy and its formulation as a binding rule of conduct. Thus, where the law passed by the Legislature, declares the legislative policy and lays down the standard or principle which is enacted into a rule of law, it can leave the ancillary or subsidiary task of the statute to the subordinate bodies,

which must do it within the framework of the law which makes the delegation and cannot go beyond the limits of the policy and standard laid down in the law. In the wake of above, the principles of delegation of legislative power may be formulated as follows:

- (i) that under the Constitution, the Legislature has plenary powers within its allotted field;
- (ii) that essential legislative function cannot be delegated by the Legislature, that is, there can be no abdication of legislative function or authority by complete effacement, or even partially in respect of particular topic or matter entrusted by the Constitution to the Legislature; and,
- (iii) that power to make subsidiary or ancillary legislation may, however, be entrusted by Legislature to another body of its choice, provided there is enunciation of policy, principles or standards either expressly or by implication for the guidance of the delegate in that behalf. Entrustment of power without guidance amounts to excessive delegation of legislative authority.

8. While applying the foregoing principles it is to be seen as to whether in the present case guidance was afforded to the delegate (the Government) in determining the wage limit for the purpose of levy of contribution as envisaged in Sections 2 (8) (f) and 20 (1) of the Ordinance X of 1965 by laying down principle in that behalf. In this respect, I first wish to observe that validity of the guidance cannot be tested by a rigid uniform rule. If we can find a reasonably clear statement of policy either in the provisions of the Ordinance X of 1965 or in its Preamble, then any part of the Ordinance X of 1965 cannot be attacked on the

ground of delegated legislation by suggesting that the questions of policy have been left to the delegate. In the case on hands the legislative policy is apparent from the preamble to the Ordinance X of 1965. What it aims at, is to introduce a scheme of social security by collecting contribution from the employer, in respect of an employee, defined in Section 2 (8), at such rate provided in Section 20 on so much of an employee's wages determined by the Government under Section 71 for extending benefits, envisaged in Chapter V, to the secured persons or their dependents in the event of sickness, maternity, employment injury or death, and for matters ancillary thereto with a view to obviate the chance of their exploitation by ensuring social justice to them so that they may lead their lives with dignity.

9. Here it may also be noticed that the Legislature besides stating its policy has also provided framework for the guidance of the delegate (the Government) to exercise the power for determination of wage limits for the purposes of clause (f) of sub-section (8) of Section 2 and also Section 20 (1) of the Ordinance X of 1965. The Ordinance X of 1965 through its Section 71 provides framework consisting of two steps procedure to exercise the delegated power. At first step the Government through the Governing Body of the Punjab Employees' Social Security Institution (PESSI) comprising (i) a person who is or has been a Judge of the High Court or a Senior Officer in the service of Pakistan not below the rank of Commissioner of a Division or Secretary to Government (ii) four persons to represent Government, one of each respectively from the departments of Labour, Industry, Health and Finance (iii) three persons to represent the employers, including at least one woman (iv) three persons to represent the secured persons, including at least one woman; and (v) the Medical

Advisor reviews in January each year, the wage limits specified in Section 2 (8) (f) and the rates of contribution and benefits provided under the Ordinance X of 1965 in the light of any changes in wage levels or living costs. This initial review of wage limits is not unfettered. It is conspicuous: firstly, that in the process of first review, the Government captures all stakeholders, giving equal representation to the employers and secured persons in the Governing Body of the PESSI, for consultation so as to eliminate the element of oppression and exploitation of any party to the social security system; secondly, that power of review can only be exercised if there is any change in the wage levels or living costs and not otherwise; and, thirdly, that it is a time bound activity. Taking into consideration the employer's concerns including the expected increased cost of doing business, threats to profitability, etc. and to remove any element of uncertainty in the system of social security the review of wage limits and the rates of contribution and benefits is made once in January of each year. At second step the Government within its hierarchy and at the level of Cabinet again considers the wage limits specified in clause (f) of sub-section (8) of Section 2 or the rates of contribution and benefits provided under the Ordinance X of 1965 in the light of three factors viz (i) wage levels, (ii) living costs, and (iii) the report of the Governing Body and upon examination thereof if feels satisfied, it may review or modify the same through a notification. An appraisal of this framework suggests that the power delegated upon the Government is not uncanalized and uncontrolled. It is rather confined within banks which keep it from overflowing. Besides above, we have to keep in mind, in the present case, delegation of power is on the Provincial Government which is the highest executive in the province of Punjab, and is

responsible to the Provincial Assembly. In a parliamentary democracy every act of the Government is accountable to its people through Legislature which itself is an additional factor which keeps the Government under check not to act arbitrarily or unreasonably.

10. In fact the framework provided through the amended provisions of the Ordinance X of 1965 is a device to determine the factor by maintaining proportionality between wage limit and living costs for calculating the amount of contribution payable by the employer during the course of year so as to provide quality benefits to the secured persons. Previously the Legislature itself had been making amendment in the Ordinance X of 1965 and fixing wage limit, rate of contribution and benefits. It is a matter of record that since the promulgation of the Ordinance X of 1965 the wage limit was modified for five times by the Legislature. This rigidity in the review of the wage limit could be due to the fact that the process of bringing amendment in the law was not swift or the Legislature on account of paucity of time could not know as to the detail of the fluctuating prices of the consumer goods and living costs during the year and for that matter could not also be in a position to review or modify the wage limits. Since the procedure in bringing amendment in the law had become a stumbling block in enhancing benefits and, for that reason, was not found a cause of mirth for the system of social security, the Legislature in implementing the socio-economic policy pursuant to the establishment of a welfare State as contemplated by the Constitution thought it prudent to delegate the power of review or modification of wage limits, rate of contribution and benefits to the Government. In this context the Ordinance X of 1965 itself provided the framework and left it to the Government to exercise discretion in the manner laid down within the

framework. It cannot, therefore, be regarded as an abdication of its function by the Legislature but by law a valid delegation of discretion to achieve purpose of law. The backdrop to the intention of the Legislature is best projected by the following words of English Writer, Samuel Johanson:

”---Where a great proportion of the people are suffered to languish in helpless misery, that country may be ill policed, and wretchedly governed; a decent provision for the poor is the true test of civilization”

Accordingly, the grounds canvassed before this Court sans merit and the wisdom of the Legislature cannot be held flawed on the plea of excessive delegation of legislative power and for that reason the notifications, under challenge cannot be declared void.

11. There is yet another good reason for which the objections raised in these petitions must fail. And that is that the Ordinance X of 1965 is undoubtedly a beneficent measure which seeks to promote the Principles of Policy as provided in Chapter 2, Part-II of the Constitution so as to improve the economic and social conditions of the labour class i.e. secured persons by delegating power to the Government for reviewing or modifying the wage limits specified in clause (f) of sub-section (8) of Section 2 in the light of any changes in wage levels or living costs. It is now well settled that in such like legislation, a generous degree of latitude is permissible to the Legislature in the matter of delegation. Bearing in mind the preamble and the material provisions of the Ordinance X of 1965, as highlighted in the preceding paragraphs, it is held that the

power delegated is within permissible limits. This view finds support from Vasantal Maganbhai's case¹.

12. Next coming to the question whether the determination of wage limits by the Government in exercise of its delegated power through different notifications for the purpose of payment of social security contribution as envisaged in Sections 2 (8) (f) and 20(1) is arbitrary or excessive. Before going into this question it would not be out of place to state here that this batch of petitions calls into question four notifications which are of dated 18th October, 2012, 30th January, 2013, 12th August, 2014 and 15th June, 2017. The first three notifications were earlier challenged before this Court in Pioneer Cement Limited's case² wherein notifications dated 18th October, 2012 and 30th January, 2013 were declared illegal whereas notification dated 12th August, 2014 was held valid. In these circumstances the petitioners through these petitions cannot be allowed to re-agitate the matter with regard to said notifications on the principle of res judicata. The only notification which is now left for examination is of dated 15th June, 2017. Now, let us examine it.

13. In one of the connected writ petition i.e. W.P.No.180622 of 2018 a miscellaneous application bearing No. 03 of 2018 was filed with a prayer that record of the Governing Body, constituted under Section 5 of the Ordinance X of 1965 be requisitioned so as to establish the fact that wage limits were determined without taking into consideration the relevant material and the recommendations were made without assigning any reason. In response to notice of the said application the record of the Governing Body was presented before this Court; perusal whereof suggested that an agenda item was

¹ Vasantal Maganbhai v State of Bombay(1961)SCR 341

² Pioneer Cement Limited v The Government of the Punjab and others (2017 PLC 199)

presented before the Members of the Governing Body who on its basis made recommendations to the Government to enhance the wage limits specified in clause (f) of sub-section (8) of Section 2 of the Ordinance X of 1965. It was, thus, argued that determination of the wage limits by the Government through impugned notification was not only arbitrary but also unreasonable. It was, in fact, a plea that the impugned notification issued by the Government on the recommendations of the Governing Body hit by the principle of *Wednesbury* unreasonableness as enunciated in the *Wednesbury Corporation's* case.¹ This argument appeared to be convincing at first blush and thus, caused me to raise my eyebrows. Being faced with this situation the learned Addl. Advocate General submitted that since enclosures of the agenda items had been destroyed, it could not be presented before this Court and, thus, it would not be in the interest of justice to hold that relevant material was not available before the Governing Body. However, in order to overcome this imbroglio he suggested that the recommendations of the Governing Body of the PESSI to enhance the wage limits were based upon two factors, viz, (i) wage level, and (ii) living costs; which could be ascertained at any time from a public document, that is, *Pakistan Economic Survey* issued by the Finance Division, Government of Pakistan. He, thus, sought permission to submit a report detailing justification for review of wage limit. I found that this request had the backing of the cases of *Abdul Majid Sardar's* case² and *Lahore Improvement Trust's* case³ wherein it was held that acts performed and orders made by public authorities deserve due regard by Courts and every possible explanation for their validity

¹ *Associated Provincial Picture Houses v Wednesbury Corporation* (1947) 1-K.B 233.

² *The Chairman, East Pakistan Railway Board, Chittangong v Abdul Majid Sardar, Ticket Collector, Pakistan Eastern Railway, Laksam* (PLD 1966 SC 725)

³ *Lahore Improvement Trust, Lahore through its Chairman v The Custodian Evacuee Property, West Pakistan Lahore and 4 others* (PLD 1971 SC 811)

should be explored and the whole field of powers in pursuance to which the public authorities act or perform their functions examined and only then if it is found that act done, order made or proceeding undertaken is without lawful authority the Courts should declare them to be of no legal effect. I accordingly allowed the respondents to place on record the material justifying the issuance of the impugned notification. Complying with the said direction the respondents on 1st October 2018 submitted report suggesting the basis to enhance the wage limits through the impugned notification. This report was not supported by the documents and, thus, vide order dated 3rd October, 2018 another opportunity was afforded to the respondents to place on record relevant notifications and extracts of the Pakistan Economic Survey. Complying with this order, the respondents through CM. No.2 of 2018 in WP.No. 58700 of 2017 placed on record the relevant material. The report furnished by the respondents is comprehensive and covers all aspect of the matter, under discussion, and, thus, the relevant excerpts thereof are reproduced below:

1. **Background of Determining Upper Wage Limits u/s 71 of Ordinance:**

- *Historically the Upper Wage Limit was introduced through legislative amendments by revising section 2 (8) (f) of the Ordinance. These amendments in this particular provision continued till the year 2008.*

- *The Provincial Assembly of the Punjab through Social Security (Amendment) Act, 2013 made the Ordinance as the provincial social security law in Punjab with effect from 7th October 2013. This amendment revised Section 2 (8)(f) and for the first time substituted fixed upper wage amount to criteria set under Section 71. Consequently, Section 71 that earlier was restricted by the wage values stated in Section 2 (8) (f) was no more bound by any values. This meant that the Government could now determine the wage limit from time to time as recommended by Governing Body in accordance with parameters laid down in Section 71.*

- *Section 71 empowered the Governing Body of PESSI to review wage limits in light of any changes in **wage***

levels or living costs and submit a report with its recommendations to Government.

It is pertinent to submit that Governing Body of PESSI has been considering wage levels and living costs for the purposes of various benefits enumerated in the Ordinance. The higher wage limits particularly help in extending coverage of social security to more employees. Therefore, to render compatible benefits to the secured persons with ever increasing living costs and inflation, etc. and keeping in view the changes in wage levels or living costs, the provisions of section 71 of the Ordinance require the Institution to review and modify the wage limits for contribution and benefits every year. It enables the beneficiaries to cope with the upcoming economic challenges. Moreover, the beneficiaries of the Institution are a unionized community, who time and again demand the review in wage limits to avail enhanced amount of cash benefits.

- *The detail of all the four notifications issued by Government on recommendations of Governing Body is provided below which also shows the percentage increase of upper wage limit:*

Table 1: Wage Enhancement in Different Phases

Sr.	Notification No. & Date	Enhancement in wage		Percentage Increased
		From	To	
1.	So(Dev-II) MW/2011(P-II) dated 18.10.2012	Rs.10,000	Rs.12,500	25%
2.	SO(Admn)7-17/2011, dated 30.01.2013	Rs.12,500	Rs.15,000	20%
3.	SO(Dev-II)7-12/2014, dated 12.08.2014	Rs.15,000	Rs.18,000	20%
4.	SO(D-II)07-12/2014, dated 15.06.2017	Rs.18,000	Rs.22,000	22%

2. Review of Wage Limits u/s 71 by Governing Body

The last fixed upper wage ceiling of Rs.10,000 was provided in the law through Finance Act, 2008. The minimum wage at that time was fixed at Rs.6000/-. It is important to highlight that the minimum wage kept on rising for a long time while the upper wage limit remained static for about four (4) years. In the year, 2012 the minimum wage was raised to Rs.9000/- leaving behind a minor gap of Rs.1000/- only with the upper wage ceiling. This minor gap between the wage limits necessitated the review of upper wage limit.

The detailed Co-Relation of Minimum Wage to Upper Wage Limit is provided in the Table “2” below, which clearly depicts that the gap fixed between lower and upper wage limits through Finance Act, 2008 was kept into consideration while deciding the revision of wage limits by the Governing Body.

3 Parameters Considered by Governing Body

A Wage Level:

The Government has been revising the minimum wage levels periodically. The following table provides a correlation between the minimum and upper wages

Table 2: Correlation of Minimum and Maximum Wage Limit

<i>Year</i>	<i>Minimum Wage Limit</i>	<i>Upper Wage Limit</i>	<i>% Age of Gap Between Min. & Upper Wage Limit</i>
2008	Rs.6000/-	Rs.10,000/-	66.66%
2010	Rs.7000/-	Rs.10,000/-	42.85%
Up to Oct.2012	Rs.9000/-	Rs.10,000/-	11.11%
Oct.2012 onward	Rs.9000/-	Rs.12,500/-	38.88%
Up to June 2013	Rs.9000/-	Rs.15,000/-	66.66%
July,2013	Rs.10,000/-	Rs.15,000/-	50%
July, 2014	Rs.12,000/-	Rs.18,000/-	50%
July, 2015	Rs.13,000/-	Rs.18,000/-	38.46%
July, 2016	Rs.14,000/-	Rs.18,000/-	28.57%
June, 2017	Rs.15,000/-	Rs.22,000/-	46.66%

The table depicts that the upper wage limit was static for quite some time and the gap between minimum and upper wage limits was reduced to Rs.1000 only in 2012. This necessitated the immediate remedial steps to review the wage limits and huge number of employees were being deprived of the benefits. The table also vividly provides that the percentage gap between wage limits was maintained in accordance with the last amendment in the Ordinance through the Finance Act, 2008 and never exceeded that percentage in later years.

The upper wage limits were, as such, enhanced to the tune of Rs.12,000/- during the span of 6 years (from 2012 to 2018) which enabled 1,99,015 more workers to avail the benefits of this Institution, raising the percent strength of secured persons to 10,25,280 as compared to 8,26,265 secured workers in the year, 2011.

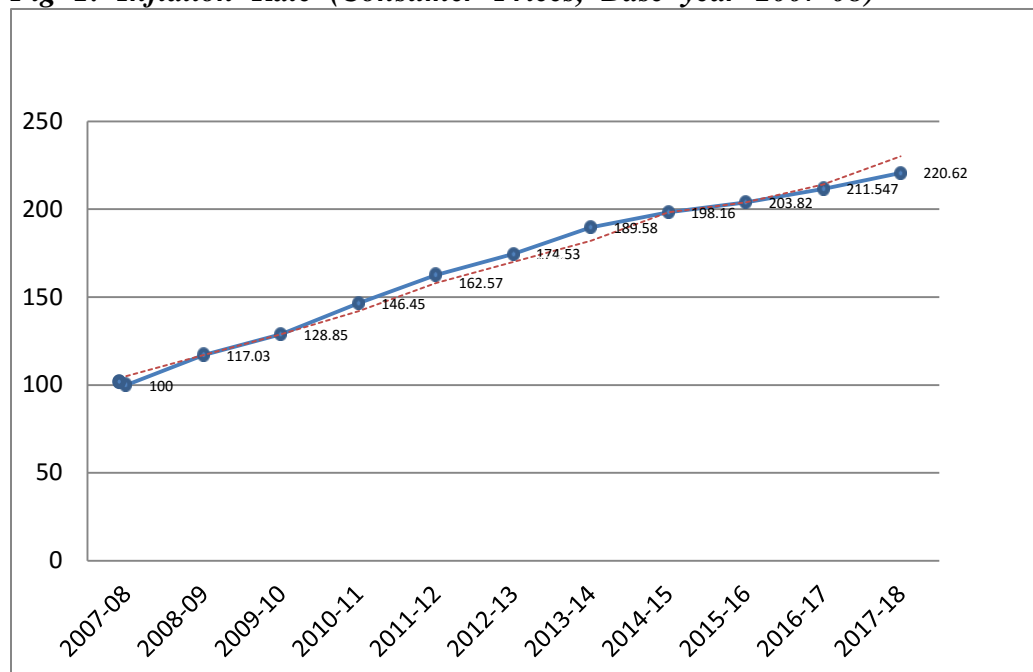
It may also be mentioned here that the budget of Rs.221.05 million meant for disbursement of cash benefits to the secured persons in the years, 2011-12 has now climbed to Rs.410.40 million in the year, 2017-18 with a rise of Rs.85.66%. Whereas during last decade the health care PESSI budget of Rs.1.88 billion in the year 2008-09 has now climbed to Rs.7.15 billion in the year, 2017-18 with 279.5% rise. The ever rising expenses of the Institution compel it explore new and more fund generation resources to run its manifold welfare activities and plans.

B. Living Costs:

The second parameter taken into account by the Governing Body while determining wage limits is the living costs. The Living Costs may be interpreted as representing the actual incomes required to sustain minimum and average living costs. Given that average Punjab wages fall short of this amount, the typical household would not have enough saving to cushion against negative shocks. As these costs cannot be covered through wage earnings and there is little saving, this raises the burden on the average household. Taking the average household cost as the upper ceiling ensures social protection for workers who are most vulnerable, i.e. earning between the minimum wage and what is costs to maintain existing consumption patterns. In this regard, the PESSI upper ceiling can be estimated as that required to meet existing household consumption expenditure. This provides a range of values that PESSI could use for an upper ceiling, i.e. the average living cost can be taken for either the average income household, or the household belonging to the bottom income group.

Another insight into revising upper ceilings can be obtained by benchmarking using several nationally collected wage and costs indicators. For this we index the ceiling of Rs.10,000 in 2008 with i) Consumer Price Inflation ii) Minimum wage iii) Average wage for Punjab and iv) Average urban wage for manufacturing in Punjab.

Since the last legislative wage rise in the year 2008, the living costs and Consumers Price Index (CPI) were also raised to the tune of over 25% by the year 2012-13 affecting the daily living of a common man. Therefore it was imperative to consider increasing the upper wage limit. The CPI that was used as a proxy for Inflation Rate is an important macroeconomic indicator and one of the key variables that guide the government and the Governing Body of PESSI to make rational decision for sustainable outcomes. The following graph indicates the year wise inflation during the decade in question i.e.2008 to 2018:

Fig 1: Inflation Rate (Consumer Prices, Base year 2007-08)

(Source: Economic Survey of Pakistan (Various Issues))

The above cumulative increase in inflation indicates that the general price level has been increased from 100 to 220.62, which shows 121% increase in the general price level since 2007-08.

PRICE TRENDS OF ESSENTIAL ITEMS

The Table “3” below shows the growth of prices of essential items over a period of last 10 years. Almost all of the items showed over 100% increase in the general price level since 2008-09, (milk 243.33%; wheat 112.5%; Potatoes 143.42%; mutton 178.125%; beef 144.24%; vegetable ghee 78.77%). By giving similar weights to all essential items, the average growth rate of all items comes to over 121.76 percent and indicates more than double the price level. This directly affects the living cost of the consumers at a considerable and significant rate.

Table 3: **Price Trends of Essential Items**

Essential Commodities	(Years) Price in PKR		Growth Rate (%)
	2008-09	2017-18	
Wheat	16	34	112.5
Mutton	320	890	178.125
Beef	165	403	144.24
Mash Pulse	62	163	162.91
Masoor pulse	124	129	4.032

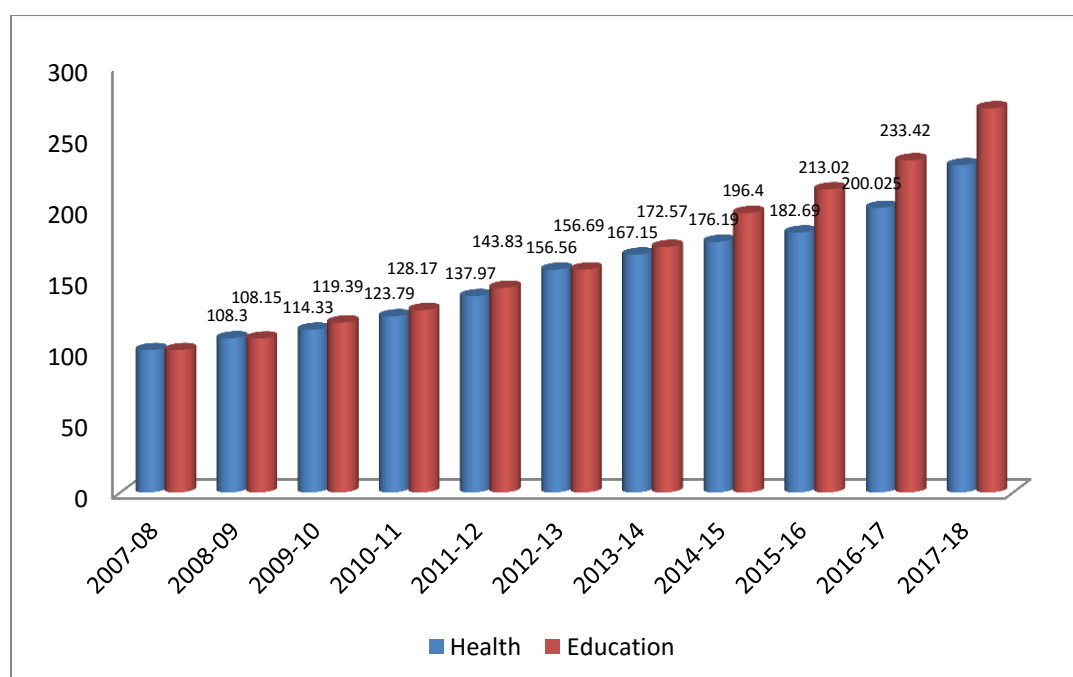
<i>Mong Pulse</i>	50	133	166
<i>Eggs</i>	53.7	96	78.77
<i>Sugar</i>	21	57	171.42
<i>Vegetable Ghee</i>	90	153	70
<i>Basmati Rice</i>	107.5	90	-16.28
<i>Tea</i>	389.88	974	149.82
<i>Milk</i>	30	103	243.33
<i>Potatoes</i>	15.2	37	143.42
<i>Tomatoes</i>	28.52	56	96.35
<i>Average Growth in Prices of Essential Items</i>			121.76

Source: Ministry of Finance; Pakistan Economic Survey Various Issues (2008-2018)

GENERAL PRICE HIKE IN HEALTH & EDUCATION

*Apart from prices of essential items, we may look over the variations of price levels in health & education sector. Again a drastic increase can be observed in the prices during the last decade. The figures given in the following table shows **116.26%** increase in health sector while **159.12%** increase in education sector. It must be kept in mind that PESSI spends huge amounts on providing comprehensive health facilities to its beneficiaries through its own hospitals, dispensaries etc. in the province of Punjab. Likewise its self-funded and autonomous status require PESSI to explore more funds generation resources to balance over rising expenses.*

Fig 2: Trends of Prices in Health & Education

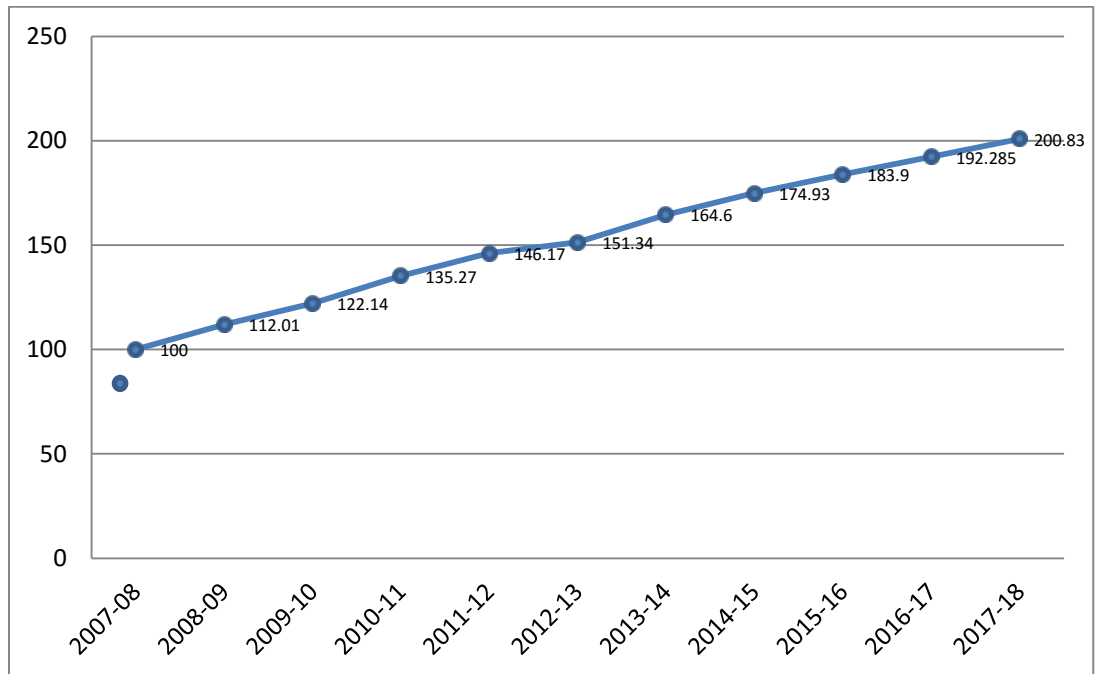


Source: Pakistan Economic Survey 2017-18

PRICES OF ENERGY SECTOR (Electricity, Gas, Water & Fuel)

Everyone is the consumer of electricity because it is an essential part of our life. Similarly Gas, Water & Fuel are non-food essential items not only widely used by the consumers but have also a significant importance in the production process. Price hike in any of the above mentioned energy items affect consumer and the entrepreneurs directly. PESSI and Governing Body cannot ignore these sectors while making the policies at large. So we present the cumulative price trends of energy sector in the following table 3, which indicates 100% increase during the last decade:

Fig 3: Housing, Water Elec, Gas & Fuel



Source: Ministry of Finance GOP 2017-2018

Table 5: ANNUAL TREND OF CPI, INCREASE IN GOVT. SALARIES & PESSI'S INITIATIVES

(1)	(2)	(3)	(4)
Year	CPI (%)	Increase in Salaries & Pensions (%)	Periodical Increase by Institution (%)
2008-09	20.29	20	100

2009-10	13.65	15	0
2010-11	13.88	15	0
2011-12	11.92	15	0
2012-13	9.69	20	25
2013-14	7.69	10	20
2014-15	7.19	10	20
2015-16	2.54	7.5	0
2016-17	3.75	10	22
2017-18	5.21	10	0
Average Annual Increments	9.6	13.25	8.7

It is an admitted fact that the productivity of a worker depends on real wage rate (the real wage rate is the adjusted monetary wage rate with the inflation rate), which shows the purchasing power of worker's pay packet. It is important to keep an eye on the growth of general price level and respected rates of real wages. The real wage rate and economic growth rate has an inherited relationship. We cannot separate the real wage rate from the productivity growth, whether it belongs to a single firm or it is presented through group of industries at macro level. The submissions for increments in the upper wages were rationally proposed by the institution over different periods of times as they are presented in the table. The table 5 above shows the periodical increments in the upper wage limit, which has been made by the institution in the last one decade. After setting up the upper wage at 10,000 in the financial year 2008-09, the institution did not increase the upper limit in consecutive 3 years. The first consecutive years presented in the table in blue shades. On the other hand, the inflation or the consumer price index was increased in double figures with high rates, this rising trend in general price level was expected to be increased in the coming years as well. So the institution comes up with the plan to enhance the upper wage limit for the coming three years in order to overcome the current hyper inflationary pressure on the general price level. So the institution yearly increased the upper wage limit with the economic rationale for the period from 2011-12 to 2013-14, it can be seen in the table with red shades. Till 2013-14 the inflation was drastically increased with the cumulative figure of 89.58 percent which is far greater than the increase in upper wage limit. All the increments made by the institution were in line with the economic indicators prevalent in the country and their impact on the pocket of its beneficiaries.

Taking the average household cost as the upper ceiling ensures social protection for workers who are most

vulnerable, i.e. earning between the minimum wage and what it costs to maintain basic consumption. This data for this calculation is readily available and can be calculated each year that the HIES is conducted.

Oil Price Hike and PKR Parity with US Dollar

The average fuel price rose by 100 percent from 2008 to 2013. Petrol prices registered an increase of Rs.40.50 per liter as in 2008 petrol was selling at Rs.62.80 per liter against an average of around Rs.100 per liter current price. High Speed Diesel witnessed an increase of Rs.7.71 per liter with the commodity selling at Rs.38.50 per liter in 2008 against current price of Rs.109.21 per liter (OGRA 2013). In 2018, the oil prices are persistently higher and remain Rs.95.24 to 100. On an average the oil prices doubled and shows approximately 100 percent increase in the prices.

Pakistani currency is under severe pressure due to tumbling foreign exchange reserves of the country. PKR has further weakened and Rs.128 to the US dollar in the inter-bank market on Monday 13-07-2018, the State Bank of Pakistan (SBP) said in a press statement that “Brace yourself for inflation as the rupee takes a hit” . Since December 2017 when the currency was hovering around Rs.105.5 to the dollar, so cumulatively the rupee has lost over 21%. According to Schehzad’s 2018 viewpoint 1% devaluation leads to 0.3% incremental in CPI (inflation), Products ranging from basic necessities to luxurious items have started to become expensive. This will mount inflationary pressure on the economy and convince authorities to increase the key interest rate sooner than later as a remedy and purchasing power will reduce. The current trend to inflation with the price hike of US dollar against rupee may put a great pressure on working class. So to overcome the inflationary pressure on them and to maintain the supply of money with the current price level it would be better to sustain the aggregate demand.

14. The above report was submitted in the office of this Court on 1st October 2018 and copy thereof was handed over to the petitioners vide order dated 18th October, 2018 for their examination but despite this fact none of them till the last date of hearing raised any objection to the facts and figures, qua the changes in wage levels and living costs, mentioned in the report. It means that they had no objection thereto. Notwithstanding this fact, I also examined the contents of this report with the documents which were placed on record through C.M.No.02 of 2018 in W.P.No. 58700 of 2017 and found that recommendations made by the Governing Body to the Government for enhancing the wage limits from

Rs.18,000/- to Rs.22,000/- per month and daily wage rate from Rs.750/- to Rs.1000/- for the purpose of levy of contribution as envisaged under Section 2 (8) (f) of the Ordinance X of 1965 through the notification dated 15th June, 2017 was neither arbitrary nor unreasonable. In fact the report furnished by the respondents, reproduced hereinabove, puts paid to the argument of unreasonableness advanced by the petitioners.

15. The second objection was to the effect that the notification suffered from procedural impropriety. In support of this contention it was argued with vehemence that the principle settled in the Mustafa Impex's case¹ was not followed and thus the notification issued without the approval of the Provincial Cabinet could not be held valid. In this context it is pertinent to observe here that judgment rendered in the Mustafa Impex's case was made on 24th May, 2016 and was declaratory in character thus, it could not be applied to any notification issued prior to that date. This view finds support from Fahad Malik's case² wherein it was held that judgment handed down in the Mustafa Impex's case would operate prospectively. So, the principle of Mustafa Impex's case was applicable to the notification dated 15th June, 2017. The learned Addl. Advocate General submitted that while issuing this notification the principle of Mustafa Impex's case was strictly followed and the same was issued after due approval of the Cabinet. In this context he presented, during the course of hearing, the summary which was put up before the Cabinet for approval of proposed wage limits and for issuance of disputed notification. Since the notification dated 15th June, 2017 was issued after the approval of the Provincial Cabinet and in accordance with the provisions of Article 105

¹ Messrs Mustafa Impex and others v the Government of Pakistan through Secretary Finance, Islamabad and others (PLD 2016 SC 808)

² Pakistan Medical and Dental Council through President and 3 others v Muhammad Fahad Malik (2018 SCMR 1956)

read with Article 129 of the Constitution, it cannot be held invalid.

16. In the result this petition along with all connected petitions fail and are accordingly dismissed but with no order as to costs.

(SHAHID WAHEED)
JUDGE

Singed and announced in open Court on _____

JUDGE

Approved for reporting

Judge

*Arshad**

Appendix

Sr. No.	Case No.	Title
1.	W.P. No.58700/17	Nestle Pakistan Limited through Syed Faisal Raza vs. Director, PESSI
2.	W.P. No.60100 /17	Shahzor Feeds through Muhammad Qamar Farooq vs. Director PESSI
3.	W.P. No. 60519/17	Nishat Chunian Limited through Baber Ali Khan vs. Director, PESSI
4.	W.P. No.61349 /17	Murree Brewery Company Limited through Syed Tanveer Hussain Kazmi vs. G.O.P. Labour and Human Resource Department
5.	W.P. No. 61551/17	M/s Seattle Pvt. Limited through Anwar-ul-Haq vs. P.O.P through Secretary Labour and Human Resources
6.	W.P.No.61826/17	Nisar Spinning Mills (Pvt.) Ltd. etc Through Tariq Nisar Vs Director Punjab Employees Social Security etc
7.	W.P. No.61843/17	Service Industries Limited through Umer Saeed etc Vs Director Punjab Employees Social Security etc
8.	W.P. No.61773/17	M/S Riaz Textiles Mill (Private) Ltd. through Amir Najeeb Director Vs Director Punjab Employees Social Security etc.
9.	W.P.No.62306/17	Superior Textile Mills Limited 32-N Gulberg II Through its Authorized Representative Iftikhar Ali Vs Director, PESSI etc
10.	W.P. No.62614/17	M/S Cool Point Industries Pvt Ltd through Fahad Javed Vs POP etc
11.	W.P.No.62610/17	M/S Revive Pharmakon Pvt Ltd through Harib Javed Vs POP etc
12.	W.P. No.62590/17	Aruj Garments Accessories Ltd etc Vs Govt of Punjab etc
13.	W.P.No.62607/17	M/s Maha Plastic industries pvt ltd through Saud Javed Butt Vs POP etc
14.	W.P.No.62603/17	M/s Cool Industries pvt ltd through Syed Tanveer Mohsin Vs POP etc
15.	W.P.No.62705/17	Shamas Textile mills through Farooq Javed etc Vs Director PESSI etc
16.	W.P.No.62728/17	Alhamd Corporation Pvt Ltd through Bashir Ahmed Vs GOP etc
17.	W.P.No.62897/17	M/s Kohinoor Textile Mills Ltd. through Syed Mohsin Raza Naqvi etc. Vs Govt. of the Punjab Labour and Human Resource Department through Secretary etc.
18.	W.P.No.63497/17	Haleeb Foods Limited through Kashif Ijaz Shiekh Vs GOP, Labour & Human Resource Department etc
19.	W.P.No.63217/17	M/S Master Offisys (Pvt) Ltd. through Muhammad Iftikhar Hussain Vs Govt of Punjab etc
20.	W.P.No.63225/17	M/S Procon Engineering Pvt Ltd Vs Govt of the Punjab etc
21.	W.P.No.63228/17	M/S Master Synthetic (Pvt) Ltd. through Muhammad Iftikhar Hussain Vs Govt of the Punjab etc
22.	W.P.No.63231/17	M/S Master Textile Mills Ltd Vs Govt of Punjab etc
23.	W.P.No.27503-14	M/S Northern Toolings Pvt. Ltd The Secretary Labour & Human Resource Department
24.	W.P.No.27644-16	M/S Rupafil Ltd. Vs Punjab Employees Social Security etc.
25.	W.P.No.546-15	Nestle Pakistan Limited Vs Director PESSI
26.	W.P.No.33800-14	Al-Nasr Textile Limited Vs The Govt. of Punjab
27.	W.P.No.33755-14	Pak Kuwait Textiles Ltd. Through M. Nawaz Janjua vs GOP etc.
28.	W.P.No.14920-15	M/s Emco industries Ltd through its factory manager vs Director PESSI Lahore etc.
29.	W.P.No.28332-14	Kohinoor Mills Limited Vs Punjab Employees Social Security etc
30.	W.P.No.21877-14	Mandiali Paper Mills vs Director Punjab Employees Social Security etc.
31.	W.P.No.18781-16	M/S Rupali Polyester Limited Vs Punjab Employees Social Security etc
32.	W.P.No.63704/17	Siddique Leather Works Pvt. Ltd. through Syed Zafar ud Din Bukhari etc. Vs Director Punjab Employees Social Security etc.
33.	W.P.No.63824/17	M/S Mughal Iron & Steel Mills Industries Ltd through Parvaiz Iqbal Vs Director PESSI etc
34.	W.P.No.63906/17	Naubahar Bottling Company Pvt. Ltd. through D.M Administration Malik Dilshad Raza Vs Director Punjab Employees Social Security etc.
35.	W.P.No.63990/17	North Star Textiles Ltd etc through Amir Sheikh Vs Director Punjab Employees social Security etc

36.	W.P. No.64720/17	M/S. Crescent Bahuman Limited through its Factory Manager Shahid Mahmood Vs The Director The Punjab Employees Social Security etc
37.	W.P.No.64965/17	M/S Shezan International Ltd. through Faisal Ahmad Nisar Vs The G.O.P through Secretary Labour and Human Resource Deptt. etc.
38.	W.P.No.64961/17	M/S Fatima Fertilizer Company Ltd. through Majid Khan Lodhi Vs The G.O.P through Secretary Labour and Human Resource Deptt. etc.
39.	W.P.No.65958/17	Malmo Sweets and Bakers Vs Director Punjab Employees Social Security etc
40.	W.P.No.65724/17	M/S Lahore Metal Finishing Pvt Ltd through Shahid Laal Vs Director Punjab Employees Social Security Institution Gulberg etc
41.	W.P.No.66259/17	M/S Masood Textile Mills Pvt Ltd through Its Manager Muhammad Ihsan Ullah Vs Commissioner Punjab Employees Social Security etc
42.	W.P.No.67366/17	Nishat Chunian Power Ltd Vs Govt of Punjab etc
43.	W.P.No.67826/17	Itthad Chemicals Limited Vs Govt of the Punjab etc
44.	W.P.No.69162/17	Malmo Foods Pvt. Ltd. through Asstt. Manager HR Shafiq ur Rehman Vs Director Punjab Employees Social Security etc.
45.	W.P. No.69399/17	M/s Fatima fertilizer (Pvt) Ltd through Arshad Mehmood Vs Govt of Punjab through Secretary Labor & Human Resource Dept etc.
46.	W.P.No.69833/17	M/s Comfort Knitwear Pvt Ltd Vs Director Punjab Employees Social Security etc
47.	W.P.No.70897/17	Honda Atlas cars Pakistan Ltd Through Maqsood ur Rahman Vs Punjab through Secretary Labor & Human Resource Dept etc.
48.	W.P.No.70884/17	Maple Leaf Cement Factory Ltd through Farooq Ahmad Hashmi Vs Director Punjab Employees Social Security Institution etc.
49.	W.P. No.70908/17	M/S Ejaz Textile Mills Limited etc. Vs Director Punjab Employees Social Security Institution etc.
50.	W.P.No.71615/17	AgriTech Limited Vs Province of Punjab etc
51.	W.P. No.72550/17	M/S Yousaf Weaving Mills Ltd. through Khawaja Muhammad Nadeem Vs GOP etc
52.	W.P.No.74493/17	Qarshi Industries (Private) Limited through its Authorized Officer Khalid Mehmood Vs Director Punjab Employees Social Security Lahore etc
53.	W.P. No.74445/17	US Denim Mills Pvt Ltd through Ch. Abdul Rehman Vs Govt of Punjab through Secretary Labour & Human Resource Deptt etc.
54.	W.P.No.75006/17	Shahbaz Garments Vs Director Punjab Employees etc
55.	W.P.No.75003/17	Work Clothing Vs Director Punjab Employees etc
56.	W.P.No.74906/17	M/s Waheed Shahzad Plastic Works Pvt Ltd through its Director Vs Director Punjab Employees Social Security Institution etc.
57.	W.P.No.74914/17	M/s Popular Tape Pvt Ltd through its Director Vs Director Punjab Employees Social Security Institution etc.
58.	W.P.No.74910/17	M/s Al Rabi International Pvt Ltd through its Director Vs Director Punjab Employees Social Security Institution etc.
59.	W.P.No.75139/17	Dynamic Sportswear Pvt Ltd through Rao Muhammad Shahbaz Vs Govt of Punjab Labour and Human Resource Department through Secretary etc
60.	W.P.No.76606/17	Newage Cables Pvt Ltd through Amer Bakhat Azam Vs Province of Punjab through Secretary Labor & Human Resource Deptt etc.
61.	W.P.No.77146/17	M/S Jaffer Brothers Vs Province of Punjab, etc
62.	W.P.No.77141/17	M/S Murshid Builders Pvt Ltd Vs Province of Punjab through Secretary Labor & Human Resource etc
63.	W.P.No.77131/17	M/S Bayer Pakistan Pvt Ltd Vs Province of Punjab through Secretary Labor & Human Resource etc
64.	W.P.No.77149/17	M/S Sialkot Dry Pot Trust through Muhammad Hanif Khan Vs Province of Punjab through Secretary Labor & Human Resource etc
65.	W.P.No.77177/17	M/S Murshid Builders Vs Province of Punjab etc
66.	W.P.No.77173/17	M/S Jaffer Business System Pvt Ltd through Khwaja Muhammad Qasim Vs Province of Punjab through Secretary Labor & Human Resource etc
67.	W.P.No.77834/17	M/s Shezan International Ltd. through Faisal Ahmad Nisar Vs GOP etc
68.	W.P.No.77747/17	Quetta Textile Mills Limited through Lal Hussain Mughal etc Vs

		Director Punjab Employees Social Security Institution etc
69.	W.P.No.77716/17	Master Sanitary Fittings Industries Ltd through Director Shiekh Mahmood Iqbal Vs Province of Punjab through Secretary Labor & Human Resource Deptt etc
70.	W.P.No.77715/17	M/s Nishter Tiles Ceramics Vs Province of Punjab, etc
71.	W.P.No.77712/17	Master Sanitary Fittings Industries Ltd through Director Shiekh Mahmood Iqbal Vs Province of Punjab through Secretary Labour & Human Resource Deptt etc
72.	W.P.No.78078/17	Thal Industries Corporate through Dilshad Raza Vs GOP Labour and Human Resource Department through Secretary Civil Secretariat
73.	W.P.No.78532/17	Dawood Exports Pvt Ltd through General Manager Shehzad Ahmed Sheikh etc Vs Government of Punjab Labor and Human Resource Deptt through Secretary etc
74.	W.P.No.78783/17	M/S HRSO Outsourcing Pvt. Ltd. through Mr. Shahid Hussain Vs P.O.P through Secretary Labour & Human Resource Deptt. Civil Sectt. G.O.P etc.
75.	W.P.No.79062/17	M/S Dawakhana Hakim Ajmal Khan Pvt Ltd etc Vs The Director PESSI etc
76.	W.P.No.79174/17	M/S Kamal Hosiery Mills through Ahsan Kamal etc. Vs Govt of Punjab through Labour & Human Resource Department etc.
77.	W.P.No.79246/17	Big Feed Private Limited through Ahsan ul Haq Vs Secretary Labour & Human Resource Department Government of Punjab etc
78.	W.P.No.79269/17	Big Bird Foods(Pvt) Limited through Muhammad Mustafa Kamal Vs The Secretary Labour & Human Resource Department GOP. Lahore etc
79.	W.P.No.79243/17	Grand Parent Poultry Private Limited through Haroon Samad Vs Secretary Labour & Human Resources Department Government of Punjab etc
80.	W.P.No.79265/17	Big Bird Poultry Breeders (Pvt) Limited through Abdul Basit Vs The Secretary Labour & Human Resource Department GOP, Lahore etc
81.	W.P.No.79384/17	Olympia Chemicals Limited through its CFO, Lahore Vs Secretary GOP, Labour & Human Resource Department Lahore etc
82.	W.P.No.79623/17	Imran Pipe Mills Vs Government of the Punjab, etc.
83.	W.P.No.79626/17	Rizwan Industrial Corporate Through Muneer Hussain Vs GOP Labour and Human Resource Department etc
84.	W.P.No.80228/17	M/s Engro Food Limited through Awais Mehmood Vs Government of Punjab through Secretary Labour and Human Resource Department etc
85.	W.P.No.80123/17	M/s Mehboob Tube Mills Through Imran Mehboob Vs Director Punjab Employees Social Security etc
86.	W.P.No.80381/17	M/S. United Foam (Pvt) Limited through Mohammad Nawaz Jadoon Vs The Director Punjab Employees Social Security etc
87.	W.P.No.81811/17	M/S. Pakarab Fertilizers Limited Vs The Govt of the Punjab through Secretary Labour etc
88.	W.P.No.82066/17	Suraj Cotton Mills Ltd through Farooq Ahmad etc. Vs Govt of Punjab through Secretary Labour & Human Resource Department etc.
89.	W.P.No.82832/17	M/S Shakarganj Food Products Ltd through Muhammad Naguib Siagal Vs Government of Punjab through Secretary Law & Parliamentary Affairs etc
90.	W.P.No.87133/17	Jauharabad Sugar Mills Ltd. through Amjad Mehmood Vs Government of Punjab Labour and Human Resources Department through Secretary etc
91.	W.P.No.87377/17	Sefam Pvt. Limited through Mr. Hamid Zaman Vs GOP, Labour & Human Resource Department Lahore etc
92.	W.P.No.87584/17	M/s. Crescent Education Trust through Maj (R) Hameed Ullah Awan Vs Government of Punjab through Secretary Law and Parliamentary Affairs etc
93.	W.P.No.87504/17	M/s Ghani Gases Limited through Farzand Ali Vs Director Punjab Employees Social Security etc
94.	W.P.No.87528/17	M/s Ghani Global Glass Limited through its Director & Company Secretary Farzand Vs Director Punjab Employees Social Security etc
95.	W.P.No.88192/17	M/s. Pioneer Cement Limited through Mohammad Fayyaz Anwar Vs GOP, Labour & Human Resource Department through its Secretary etc
96.	W.P.No.88903/17	M/s Allied Marketing Pvt. Ltd through Ahmad Hasnain Vs GOP through Secretary Labour and Human Resource Department etc

97.	W.P.No.88942/17	Tanveer Cotton Mills (Pvt) Ltd etc through Muhammad Asif Jameel Vs Punjab Employees Social Security Institution etc
98.	W.P.No.88939/17	Al-Moiz Industries Ltd Unit (II) etc through Senior Manager Legal Usman Ehsan Bhalli Vs Govt. of Punjab Labor and Human Resource Deptt through Secretary etc
99.	W.P.No.88707/17	M/s Khaadi SMC Pvt Ltd through Shamoan Sultan Vs Director Punjab Employees Social Security etc
100.	W.P.No.88906/17	Nishat Hotel & Properties through Khalid Qadeer Qureshi Vs Director Punjab Employees Social Security etc
101.	W.P.No.90472/17	Sazgar Engineering Working Ltd through Asif Aziz Vs GOP through Secretary Labour & Human Resource Department etc
102.	W.P.No.90646/17	Abdur Rahman Corporation Pvt Ltd through Gaffar Ahmad Qamar etc. Vs Govt of Punjab Labour & Human Resources Department etc.
103.	W.P.No.91616/17	M/s Resource Linked Pvt Ltd through Adeel Rasheed Vs Director Punjab Employees Social Security etc
104.	W.P.No.91675/17	M/s Ehsan Chappal Store Pvt Ltd through Khurshid Ahmad Vs Director Punjab Employees Social Security etc
105.	W.P.No.92617/17	C.A.Textile Mills Pvt Limited through Muhammad Adnan Vs Govt of the Punjab, through Secretary Law And Parliamentary Affairs Lahore etc
106.	W.P.No.96023/17	M/S Hillerest Solutions Pvt Ltd Vs Province of Punjab etc
107.	W.P.No.96291/17	M/s Ask Development Pvt. Ltd. through Mr. Nadeem Jahangir Vs P.O.P through Secretary L&HRD Civil Secretariat Punjab etc.
108.	W.P.No.96911/17	M/s Al Nasr Textiles Ltd Through Tariq Mehmood etc Vs Director Punjab Employees Social Security Institution etc.
109	W.P.No.98678/17	Beacon Impex Pvt. Ltd. through Eshan Ullah etc Vs G.O.P Labour and Human Resource Department through Secretary etc.
110.	W.P.No.103658/17	EMCO Industries Limited through Rana Masood Anwar Vs Government of Punjab Labour and Human Resource etc
111.	W.P.No.104154/17	Qarshi Foundation Trust through its Authorized Officer Khalid Mehmood Vs Director Punjab Employees Social Security Lahore etc
112.	W.P.No.104153/17	Qarshi University through its Authorized Officer Khalid Mehmood Vs Director Punjab Employees Social Security Lahore etc
113.	W.P.No.104269/17	Taiga Apparel Pvt Ltd through Rana Amir Ali Kashif etc Vs Director Punjab Employees Social Security etc
114.	W.P.No.105913/17	Kamal Industries etc Vs Govt of the Punjab etc
115.	W.P.No.106780/17	Diamond Fabrics Ltd through Amjad Ali etc Vs Director Public Employees Social Security etc
116.	W.P.No.108087/17	Ashraf Sugar Mills Limited etc Vs Province of Punjab etc
117.	W.P.No.112934/17	Mandiali Paper Mills Pvt. Ltd. through Mr. Sheikh Ali Abbas Vs Govt of Punjab etc
118.	W.P.No.117077/17	ICI Pakistan Ltd Vs POP etc
119.	W.P.No.119850/17	M/S Hascol Petroleum Ltd Vs Province of Punjab etc
120.	W.P.No.123466/17	Shafi Pvt Ltd through Muhammad Imran etc Vs Director Punjab Employees Etc
121.	W.P.No.123532/17	Pak Elektron Limited (PEL) through its G.M Vs Director Punjab Employees Social Security Lahore etc
122.	W.P.No.130567/18	Nabeel Industries Pvt Ltd through Lal Hussain Mughal Vs Director Punjab Employees Social Security etc
123.	W.P.No.132450/18	Suraj Cotton Mills Ltd through Sadaqat Ali Khan etc Vs Director Punjab Employees Social Security Lahore etc
124.	W.P.No.133810/18	Nishat Linen Pvt Ltd through Badar Ul Hassan etc Vs Director Punjab Employees Social Security Lahore etc
125.	W.P.No.134781/18	M/s Ghazi Fabrics International Ltd. through authorized Representative Vs Director Punjab Employees Social Security Institution etc
126.	W.P.No.135631/18	Ellicot Spinning Mills Ltd through Tariq Zafar Bajwa etc Vs Director General Employees Social Security Institution etc

127.	W.P.No.135666/18	JWD Sugar Mills Limited etc Vs Province of Punjab through Secretary Labour & Resource Department etc
128.	W.P.No.136261/18	M/s. Crescent Fibers Ltd. through Humayun Maqbool Vs Director Punjab Employees Social Security Institution etc
129.	W.P.No.136351/18	M/s Habeeb Haseeb Spinning Mills Pvt Ltd Through Muhammad Haseeb Vs Director Punjab Employees Social Security Institution etc
130.	W.P.No.136873/18	Highnoon Laboratories Ltd through Ms. Azmeh Khan Vs POP, Through its Secretary Labour & Human Resource etc
131.	W.P.No.151230/18	M/S Combined Fabrics Ltd etc Vs Director Punjab Employees Social Security etc
132.	W.P.No.151733/18	M/s Phoenix Security Service Pvt Ltd through its Manager Vs Punjab Employees Social Security Institution etc
133.	W.P.No.152165/18	Resham Textile Industries Ltd through Muhammad Arshad Saeed etc Vs Director Punjab Employees Social Security Institution etc
134.	W.P.No.152127/18	H.A. Fibres Pvt Ltd through Syed Ashher Ali Vs Director Punjab Employees Social Security etc
135.	W.P.No.150140/18	M/S Maple Leaf Cement Fact Vs Govt Of Punjab Etc
136.	W.P.No.150165/18	SIARA TEXTILE MILLS PVT Vs GOVT OF THE PUNJAB ETC
137.	W.P.No.154198/18	M/S Colony Textile Mills Ltd Vs Director Punjab Employees Social Security etc
138.	W.P.No.155498/18	M/S Ejaz Textile Mills Limited etc. Vs Director of Punjab Employees Social Security etc
139.	W.P.No.156095/18	Naveena Industries Ltd Vs Director Punjab Employees Social Security etc
140.	W.P.No.156785/18	Ittehad Private Ltd through Asim Maqsood etc Vs Director of Punjab Employees Social Security etc
141.	W.P.No.160005/18	Hira Textile Mills through Nadeem Ishtiaq etc Vs Director of Punjab Employees Social Security etc
142.	W.P.No.159922/18	The Crescent Textile Mills Ltd Vs Director Punjab Employees Social Security Institution etc
143.	W.P.No.160983/18	M/s Gharibwal Cement Ltd through Reza Awan Vs Govt of Punjab through Labour and Human Resource Department etc
144.	W.P.No.161770/18	M/s Ultra Pack Pvt Ltd through Authorized Person Vs Director Punjab Employees Social Security Institution etc
145.	W.P.No.162584/18	M/s Chakwal Textile Mills Ltd through Mohammad Amman etc Vs Director Punjab Employees Social Security Institution etc
146.	W.P.No.162391/18	Sapphire Fibres Limited etc Vs Director of Punjab Employees Social Security etc
147.	W.P.No.163177/18	Kamal Limited through Zafar Iqbal Vs Director Punjab Employees Social Security Institution etc
148.	W.P.No.163405/18	Nishat Chunian Power Ltd through Farrukh Afzal Vs Govt of Punjab through Secretary Labour & Human Resource Department etc
149.	W.P.No.163639/18	M/s Best Fibres Pvt Ltd through Mansoor Zafar Vs Director Punjab Employees Social Security Institution etc
150.	W.P.No.163939/18	Pak Kuwait Textiles Ltd Through Tariq Mehmood etc Vs Director of Punjab Employees Social Security Institution etc
151.	W.P.No.164036/18	M/S S Fazalilahi & Sons Pvt Ltd through Muhammad Afzal Bajwa Vs Province of Punjab etc
152.	W.P.No.164368/18	Alam Cotton Mills (Pvt) Ltd through Hammad Shafiq Alam Vs Director PESSI etc
153.	W.P.No.166947/18	Nishat Hospitality Pvt Ltd through Badar Ul Hassan Vs Director of Punjab Employees Social Security Institution etc
154.	W.P.No.167802/18	Indus Lyallpur Limited Vs Director of Punjab Employees Social Security Lahore etc
155.	W.P.No.167983/18	Amtex Limited Vs Province of Punjab etc
156.	W.P.No.168535/18	M/S. Crescent Bahuman Limited through its Factory Manager Shahid Mahmood Vs Director Punjab Employees Social Security etc
157.	W.P.No.168378/18	Nishat Dairy Pvt Ltd through Badar Ul Hassan Vs Director Punjab Employees Social Security Institution etc

158.	W.P.No.169208/18	Bulleh Shah Packaging etc Vs GOP etc
159.	W.P.No.169518/18	M/s E-Sqaure Pvt Ltd through Zameer Uddin Vs Province of Punjab etc
160.	W.P.No.169778/18	M/S Active Apparel International Pvt Ltd Vs The Secretary GOP, Labour & Human Resource Department Lahore etc
161.	W.P.No.169786/18	Packages Limited through its Factory Manager Vs Government of Punjab through Secretary Department of Labour etc
162.	W.P.No.170567/18	M/s Kohat Cement Company Limited through Aizaz Mansoor Sheikh Vs Director Punjab Employees Social Security Institution etc
163.	W.P.No.170397/18	The Professional Employers Ltd through Salman Saeed etc Vs The Punjab Employees Social Security Institute etc
164.	W.P.No.170558/18	Kamal Factory through Anjum Zafar etc Vs Province of Punjab Labour and Human Resource Department through Secretary etc
165.	W.P.No.170752/18	Style Textile Pvt Ltd etc Vs Director Punjab Employees Social Security etc
166.	W.P.No.171314/18	Lahore Chemical & Pharmaceutical Works Pvt Ltd etc Vs Province of Punjab etc
167.	W.P.No.172136/18	College of Tourism & Hotel Management through Shafiq Ahmed Vs Director Punjab Employees Social Security Institution etc
168.	W.P.No.172880/18	Ahmed Oriental Textile Mills Ltd through Athar Nisar Vs Province of Punjab through Labour and Human Resource Department etc
169.	W.P.No.173111/18	M/s Masood Textile Mills Limited through Arslan Khalid etc Vs Commissioner Punjab Employees Social Security Institution etc
170.	W.P.No.175247/18	Azgard Nine Limited etc Vs Director of Punjab Employees Social Security Lahore etc
171.	W.P.No.176567/18	Aruj Garments Accessories Ltd Through Muhammad Farooq Azam Vs Province of Punjab Labour and Human Resource etc
172.	W.P.No.176684/18	M/s Sapphire Retail Ltd through Nabeel Abdullah Vs Director Punjab Employees Social Security etc
173.	W.P.No.178268/18	M/s Pakistan Fruit Juice Company Pvt Ltd through Ikram Elahi Vs Director Punjab Employees Social Security etc
174.	W.P.No.178278/18	Khalid Shafique Spinning Mills Ltd etc Vs POP etc
175.	W.P.No.180992/18	M/S Ismail Industries Limited Vs POP etc
176.	W.P.No.180553/18	M/s Akram Cotton Mills Ltd through Mushtaq Ahmad Vs Punjab Employees Social Security Institution etc
177.	W.P.No.180622/18	M/s Shezan International Ltd. through Faisal Ahmad Nisar Vs Govt of Punjab through Secretary Labour and Human Resource Department etc
178.	W.P.No.181924/18	M/s Hudabiya Engineering Co Pvt Ltd etc Vs Director Punjab Employees Social Security Institution etc
179.	W.P.No.183166/18	M/s Cotton Web Ltd through Naeem Iqbal Vs Director Punjab Employees Social Security Institution etc
180.	W.P.No.186034/18	Eastern Spinning Mills Ltd etc. Vs POP etc
181.	W.P.No.186156/18	E-Vision Manufacturing Ltd etc Vs Director Punjab Employees Social Security etc
182.	W.P.No.186292/18	Escorts Advanced Textiles Pvt Ltd through Arshad Kamal Vs Director Punjab Employees Social Security Institution etc
183.	W.P.No.186458/18	M/s Pakistan Fruit Juice Company Pvt Ltd through Ikram Elahi Vs Director Punjab Employees Social Security Institution etc
184.	W.P.No.186677/18	M/s Crescent Textile Mills Ltd through Sadiq Saleem Vs Province of Punjab through Secretary etc
185.	W.P.No.186713/18	M/s Mr. Fabrics Pvt Ltd through Shahzad Nazir Vs Director Punjab Employees Social Security etc
186.	W.P.No.187450/18	Ravi Autos Sundar Pvt Ltd through Ali Raza Vs GOP through Secretary etc
187.	W.P.No.189471/18	Kamal Textile Mills (Pvt) Limited through Zahid Saleem Vs POP etc
188.	W.P.No.194374/18	M/s Muller & Phipps Pakistan Pvt Ltd through Mian Atif Iqbal Vs Punjab Employees Social Security Institution etc
189.	W.P.No.198420/18	Al Moiz Industries Limited Unit II etc Vs GOP etc
190.	W.P.No.198423/18	Thal Industries Corporation Limited Vs GOP etc

191.	W.P.No.199722/18	Sefam Pvt Limited through Amer Riaz Vs Govt of Punjab etc
192.	W.P.No.199860/18	Sarena Industries & Embroidery Mills Pvt Ltd etc Vs Govt of Punjab etc
193.	W.P.No.205210/18	M/S J & P Coats Pakistan Pvt Ltd Vs POP etc
194.	W.P.No.205207/18	M/S Fulcrum Pvt Ltd Vs POP etc
195.	W.P.No.205843/18	Arsam Pulp and Paper Board Industries Pvt Ltd Vs GOP etc
196.	W.P.No.211602/18	M/S SRC Pvt Ltd Vs The Director, Punjab Employees Social Security Institution etc
197.	W.P.No.213989/18	Naubahar Bottling Company Pvt Ltd Vs Director Punjab Employees Social Security etc
198.	W.P.No.214002/18	Murree Brewery Company Ltd Vs Govt of Punjab Labour and Human Resource Department etc
199.	W.P.No.214582/18	Hi Tech Poultry etc Vs Secretary GOP etc
200.	W.P.No.215395/18	M/s Tara Imperial Industries Pvt Ltd Vs Director Punjab Employees Social Security Institution etc
201.	W.P.No.215409/18	M/s Coral Enterprises Pvt Ltd Vs Director Punjab Employees Social Security Institution etc
202.	W.P.No.215692/18	Kohinoor Factory (Newly Kamal Industries) Vs POP etc
203.	W.P.No.216076/18	Nafeesa Textiles Ltd through Salman Khalid Vs POP etc
204.	W.P.No.217991/18	Suraj Cotton Mills Pvt Ltd through Farooq Ahmad Vs Director Punjab Employees Social Security etc
205.	W.P.No.221872/18	Fazal Farms Private Limited Vs Director Punjab Employees Social Security Institution etc
206.	W.P.No.222400/18	Shaheen Air International Limited through its Senior Manager Legal Vs Government of Punjab through Secretary Labour & Human Resource etc
207.	W.P.No.222801/18	M/S Ethical Laboratories Pvt Ltd Vs POP etc
208.	W.P.No.225057/18	Shahtaj Sugar Mills Ltd Vs Province of Punjab etc
209.	W.P.No.226376/18	FICO Electric Pvt Ltd Vs Director Punjab Employees Social Security Institution Gujranwala etc
210.	W.P.No.226378/18	M/S Climax Engineering Company Ltd Vs Director Punjab Employees Social Security etc
211.	W.P.No.226377/18	FICO Hi Tech Pvt Ltd Vs Director Punjab Employees Social Security etc
212.	W.P.No.227041/18	M/s Bless Engineering Company Pvt Ltd Vs Director Punjab Employees Social Security Institution Gujranwala etc
213.	W.P.No.228329/18	M/s Tara Crops Science Pvt. Ltd. through Director Vs The Director Punjab Employees Social Security Institution Gulberg Office etc.
214.	W.P.No.228885/18	Ambition Apparel through Imran Amjad Vs Director Punjab Employees etc
215.	W.P.No.240403/18	Abu Bakar Textile Mills Ltd etc Vs Director Punjab Employees Social Security Institution etc
216.	W.P.No.254378/18	Hamza Sugar Mills Limited Vs Government of the Punjab etc
217.	W.P.No.254380/18	Madina Sugar Mills Limited Vs Government of the Punjab etc
218.	W.P.No.254462/18	Tayyab Textile Mills Limited etc Vs Government of the Punjab etc
219.	W.P.No.256479/18	AA Spinning Mills Limited Vs Punjab Employees Social Security Institution etc
220.	W.P.No.243836/18	Packages Construction Ltd Vs GOP etc
221.	W.P.No.246063/18	M/S Jubilant Food Pvt Ltd etc Vs Director Punjab Employees Social Security Institution etc
222.	W.P.No.250860/18	Sheikh Soap Factory Vs Province of Punjab Labour and Human Resources etc
223.	W.P.No.713/19	Sadaqat Limited etc Vs Punjab Employees Social Security Institution etc
224.	W.P.No.6735/19	M/s Kohinoor Spinning Mills Ltd through Muhammad Naveed Vs Govt of the Punjab etc
225.	W.P.No.7955/19	Popular Sugar Mills Limited through Ehsan ul Haq etc Vs Province of Punjab etc
226.	W.P.No.11122/19	M/S Security General Insurance Company Limited through Farrukh Aleem Vs Govt of the Punjab etc
227.	W.P.No.13312/19	Kohinoor Mills Ltd Through Muhammad Ejaz Virk Vs Punjab Employees Social Security Institution etc

228.	W.P.No. 14587/19	Diamond Pain Industries Pvt. Ltd. Through Mr. farooq Ahmad Vs Govt of The Punjab Etc
229.	W.P.No.17779/19	M/s Butt Sweets and Bakers Vs Ministry of Labour & Human Resources etc
230.	WP.No.187952/18	M/s. Faisal Hospital through Muhammad Munir Zafar v PESSI, etc
231.	WP.No.23764/19	Interwood Mobile Pvt Ltd through G.M. Abdul Latif v. Govt. of Punjab, etc.
232.	WP.No.229003/18	Seattle Pvt Ltd v POP, etc
233.	WP.No.234768/18	Paramount Distributor v Govt. of the Punjab, etc.
234.	WP.No.180695/18	Fauji Fertilizer Company Ltd. v PESSI, etc.
235.	WP.No.14589/19	Honda Township Pvt Ltd through Mr. Adnan Ahmad v. Director, PESSI
236.	WP.No.257989/18	M/s. Lahore Carpet Manufacturing Co. vs. Director, PESSI
237.	WP.No.23760/19	Interwood Mobel Pvt Ltd. through G.M. Abdul Latif Malik vs Govt. of Punjab, etc.
238.	WP.No.150141/18	M/S Wisal Kamal Fabrics vs Director, PESSI
239.	WP.No.193846/18	Sohail Textiles Mills Ltd v Director, PESSI
240.	WP.No.27151/19	M/s Shafi Spinning Mills Ltd vs. Director, PESSI, etc.

Judge