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Where You Find

**The Best Law  
Professionals**

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# About Us

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## History, Achievements and Future Plans

The Firm owns the legacy of two prominent lawyers of Sindh and brothers: Late. Qazi Faiz Mohammad and Late. Qazi Ghulam Hadi, who began their legal practice jointly, before the partition. The former was a civil lawyer and the latter was a criminal lawyer. In Sindh; there is no match of the former in public interest litigation. He devoted his life for the rights of the peasants, for their cases inside the court and struggle for their rights on every forum from politics to trade union. He was one of the great leaders of Sindh Hari Committee, an organization of peasants struggling for their rights.

Qazi faiz Mohammad played lead role in Haari Allottee movement which movement is documented in the history of Sindh as one of the "few great movements of Sindh".

The latter Qazi Ghulam Hadi was the gold medalist of the Bombay Board, President of the first student union of the DJ Sindh government College and later elected as chairman of the District council of the Nawabshah and also the member of Sindh Assembly.

The senior member of the Firm Mr. Javed Ahmed Qazi happens to be the son of former and nephew of the latter. He did his mechanical engineering from Mehran University Jamshoro, Hyderabad in 1988. Later he joined the Development Bank as a project manager. Mr. Qazi did his banking specialization from the prestigious banking institution The Institute of the Bankers of Pakistan. He is well inside and out in corporate law and financial matters, possess a deep insight on the financial and economic variants.

Mr. Javed Qazi is the active member of civil society. Mr. Qazi practices in all fields of law such as corporate law and financial matters, constitutional petitions, criminal and civil litigation, NAB laws, land and property matters, trade unions, family law and law of taxation etc.....

For over 10 years, this Firm has been committed to creating tremendous achievements. Our team achieves this by embedding awe inspiring features in all our conceptions even in the pressure and time sensitive situations.

To us; it is vital that we treat every client with dedication and responsibility. This vision has built a strong relationships with our clients. Many clients are taking the services cautiously over the years for their matters in litigation. Our clients continue to show this trust on our team through their high recommendations and loyalty.



Mr. Javed Ahmed Qazi

# About Us

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Formally the Firm was founded in Karachi, Pakistan in 2015; it's a team of lawyers and support who has vast experience in law field. Mr. Qazi has been representing clients for over 15 years and began his practice as an advocate in Karachi. Mr. Qazi expanded it, all over the Province of Sindh and Pakistan. After having countless trials and appeals, in civil and criminal law, District / High Courts / Supreme Courts his law practice has grown constantly at all locations.

The team of attorneys and para-professionals of Javed Qazi & Co. has vast years of experience in the legal field. The office has been grown steadily to meet the needs of its expanding clientele.

Our duty and privilege is to protect each client to the fullest extent of law and to assist them at family ease and strategically we handle their cases and attempt to restore harmony in their lives.

The aim of our law Firm is to earn the respect of our clients and legal community. We work hard to maintain solid long lasting reputation of excellence, ethics and compassion.

Although the office has grown, it has kept its core philosophy intact. To constantly, provide the best legal service, honest advise, to finish the job and with a team approach. We treat our all client's professionally, pay attention to details, and follow the golden rule.

We strive to be in communicating with our clients and provide them constant updates of their cases. We complete their matters with the best possible result.

## Our Commitment

Selecting the Javed Qazi & Co. Law Firm; to present you is a very important decision. If you choose us you will immediately see the benefits from our great work, services and our dedication in ethic to helping and caring of our clients. Javed Qazi & Co. Law Firm is a great team of lawyers that will work hard for you from the beginning of your case up to the very end when your grievances come closer to a resolution and you may be entitled to a recovery. We are committed to provide the best to our clients in their cases with close and personal attention and we are thankful to be a part of our family.



# About Us

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## Our Area of Expertise

Our legal firm practices in



**Criminal  
Litigation**



**Civil  
Litigation**



**Constitutional  
Petitions**



**Property and  
Land Matters**



**Family and  
Succession**



**Trade  
Unions**



**Corporate &  
Taxation and  
NAB Laws**



**Preparation of  
the Legal  
Documents**

Our team focuses with great zeal in extremely interesting and socially significant cases. Our field of expertise is so composite and the expectations of our clients are so high, that it is always a challenge to earn the respect and trust of our clients. Our law firm with extreme hard work and services encouraged the clients to stand steadily during the hard times of their lives. We provide our best to resolve their grievances in a legal way, on a right forum.

# About Us

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## Our Accomplishments

Our team of Attorneys has extensive knowledge of law. They are articulated in oral communication and sound in legal drafting. In order to get maximum relief to our clients we argue competently in court of law. We make the legal drafts and present before the Court. We draw reasonable, logical conclusions or assumptions from limited information and provide extensive advises to our clients. We prepare legal strategies to handle their cases on a right path, with this strength of our work and dedication. We have achieved a huge clientele not only in the province of Sindh but all over the Pakistan and abroad.

Our customers will accomplish beneficial results by using our services. We offer consultation to our customers that will help them with legal ease. This enables us to know more about the needs and wants of our clients which eventually enable us to serve them better. Along with it, customers will accomplish trust as well, which will allow them to feel more comfortable and satisfied with our consultation/services.

## Mission Statement

It is our firm's mission to provide high-quality legal services, and to meet the expectations and to anticipate the needs of our clients in a manner that adheres to the highest standards of excellence and integrity, in a timely manner, with true advises in a right legal way.

- Delivering high-quality legal services.
- Increasing the firm's market by giving work and best services with dedication, satisfying the needs of clients and anticipating their needs in the future.
- Adhering to the highest standards of excellence and integrity.
- Performing legal work in a timely manner.
- Charging fees that were appropriate for the clients being served, and that were fair to the firm.



# Criminal Litigation

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Whether you are involved in a small dispute that requires quick resolution, have been threatened with litigation by a competitor, or seek to enforce important rights, we approach each case with an emphasis on efficiency, legal ingenuity and effective advocacy.

Litigation has been a center of attention for the Javed Qazi & Co. Law Firm. The Javed Qazi & Co. Law Firm is having full-fledged and experienced litigation wing. Our vast legal knowledge, effective trial techniques, and pragmatic approach have enabled us to assemble a good record in court cases. The firm's reputation for courtroom victories also helps position clients for favorable settlements.

Javed Qazi & Co. Law Firm; handles litigation from lower courts / trial courts to Supreme Court of Pakistan. The firm has successfully handled hundreds of civil, criminal, NAB, constitutional, corporate, family, land and intellectual property cases before different forums.

## Criminal Litigation

We represent our clients in Criminal Litigation in various courts and Forums. We provide services in matters relating to Bank/Financial Institutions Fraud & Forgery, Violation of Intellectual Property Rights, NAB matters, dishonor of Cheques, Criminal Breach of Trus, Narcotics and Drugs violations, Tax & Excise Laws, General Criminal laws namely Bails, Trial, Evidence, Suspension of Sentence, Appeals, Revisions, Quashing of FIR and criminal writs etc.

## Registration of FIR

The First Information Report under section 154 Criminal Procedure Code, 1908 is an account of a cognizable (i.e. over which police has jurisdiction) offence that is entered in a particular format in a register at the police station. The FIR sets the law in motion and give right to the police to investigate a cognizable offence.



# Criminal Litigation

The Section 154 of criminal procedure code lays down procedure for registration of information regarding the commission of cognizable offence and it also indeed gives mandatory directions for registration of the case as per the procedure. Every person has a right to report any matter at the concerned police station and have a case registered in the form of an FIR. It is the initial process where an individual starts up the legal procedure of commission of a cognizable offence.



## Bail

A Bail means the security, which court requires for release, of an accused. The Bail philosophy is to release the accused from the custody of law enforcing agencies into the custody of sureties. It is, in fact, transfer of accused from judicial custody to sureties with this condition that sureties will remain bound for future appearance of the accused in court whenever accused appearance will be required. This is an interim order which can be withdrawn by the court at any stage according to the circumstances. The relevant provisions of Bail are sections 496, 497 and 498 Criminal Procedure Code, 1989.

# Criminal Litigation

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## Criminal Pre-Arrest Bail/Bail Before Arrest

This provision allows a person to seek bail in anticipation of an arrest on accusation of having committed a bailable or non-bailable offence. The Anticipatory bail is a direction to release a person on bail, issued even before the person is arrested. If any person apprehends that there is a move to get him arrested on false or trump up charges, or due to enmity with someone, or he fears that a fake or false case is likely to be filed against him, he has right to move the court of sessions, the High Court or another court of competent jurisdiction under the code of criminal procedure can grant bail before arrest, in a case where court feels perhaps accused has falsely involved in case and he is likely to suffer irreparable injury to his dignity, honor, or reputation by his arrest. Our professional team helps in filing Anticipatory Bail, grant and opposition for our valued clients in all courts of Pakistan and we have remarkable records of success in the criminal matters of Bail.

### (i) Criminal Protective Bail

The protective bail is granted under section 498 of the Criminal Procedure Code, 1898 to enable a person to approach the concerned court of law for the purpose of obtaining pre-arrest bail without touching its merits. We at Javed Qazi & Co. law Firm professionally deals with the matters related to criminal bails and criminal appeals.

### (ii) Direct approach to High Court

Superior courts can entertain application for pre-arrest bail and can grant relief to accused in appropriate cases where accused could inter alia, established that he was prevented from approaching lower court concern.



# Criminal Litigation

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## Criminal After-Arrest Bail

Bail after Arrest / Post Arrest Bail. It is a bail which is granted to the accused person, after his arrest, both in bailable and non-bailable offence. When the accused has been arrested by the law enforcing agency, bail may be generated to him under section 497 of Criminal Procedure Code, 1989.



## Bail After Conviction

This bail is granted after the conviction of accused, the appeal has been accepted for hearing and the court observes that there are grounds for the release of the accused, therefore, it accepts the bail petition and allows bail also under section 426 of Criminal Procedure Code, 1908.

## Trial of the Case

A court trial, also called a bench trial or a jury trial, is when all the facts of a case are heard, and a judge or jury makes the final decision about the court case. An offender can waive his rights to a jury trial and just have the judge make the ruling in a bench trial. At the trial, both sides will give their opening statements. The opening statements will state why the state feels the offender is guilty and why the offender feels they are innocent. After the opening statements, the evidence will be presented and witnesses can be called and asked questions. Each party can then give rebuttals to the evidence or the witness statements.

# Criminal Litigation

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Once the rebuttals are done, both sides give their closing statements. The judge or the jury then takes all the information presented and makes a ruling. The judge or jury gives its ruling (or verdict), the judge will sentence the offender. During each part of the court process, there are rules that need to be followed during a court trial.

We as a law Firm do our best to make our valued clients fully satisfied that their interests with Javed Qazi & Co. Law Firm are well protected. We assigned the duties to our professionals accordingly who concentrate their practices in “preferred” areas of law where clients are referred to our firm. Our competent legal practitioners provide the prompt, efficient, and personalized service that we feel our clients deserve. As a valued client of Javed Qazi & Co. Law Firm you will feel confident in knowing that a professional legal team is working diligently with your best interests in mind. Also, you will feel secure in knowing that at all times a qualified member is available to assist you and promptly respond to your legal needs - in a friendly and caring way.



# Civil Litigation

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The civil litigation regulates the disputes between private individuals or the business entities. The civil law deals with the matters like property, contracts, succession or inheritance, corporate matters, business and financial litigation, personal injuries or family matters etc...., when you are an aggrieved party in a lawsuit you will definitely need a civil lawyer to present your case in the court of law. Even if you are not an aggrieved party, a competent and professional civil lawyer may help you in your business or if you are creating a contract, mortgage, transfer of property, title, deeds or a lease, a civil lawyer may advise you, your legal rights and obligations, he may guide you the proper and legal ways to get your claims and rights. A professional civil lawyer may save you from the wasting of money and other legal hassles. The Attorneys at Javed Qazi & Co. Law Firm appeared in the superior courts as well as district courts and make their efforts to achieve the best possible litigation results in civil matters, with less cost and saving the precious time of our valuable clients. As a progressive law firm, we are interested in challenging injustice to obtain justice in the proactive practice of law.

We represent a number of government bodies as well as individual clients in civil litigation. We cater to the needs of our clients in all areas of civil litigation. We provide assistance in service matters, Company matters, Employees Provident Fund matters, Recovery Suits, Civil Suits, Family Matters, Consumer Protection matters, Property matters, Contract matters and various other civil rights cases.

# Civil Litigation

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## Suit for declaration and Permanent injunction

A civil lawsuit or civil litigation is a legal dispute that is handled by the courts and involves the non-criminal statutes. The suit for declaration is a declaration from the court on any issue by way of decree from the court. The Suit of declaration may be filed before the court of law and praying to declare certain property that falls within the ambit and jurisdiction of the court, belongs to a particular person or certain legal heirs. When a person dies leaving behind a property, the legal heirs can file a suit for declaration. Once a declaratory decree is passed by the court, the legal heirs may transfer the property in their names. The relief of injunction in a suit for declaration is the consequential relief in most cases. Section 34 and 35 of the Specific Relief Act lay down the law relating to declaratory decrees. The suit for declaration and permanent injunction means that along with declaration you required to claim an injunction from the court of law. The Injunction means "Stay Order". The Injunction can be temporary or permanent. The permanent injunction means that a stay is granted for ever and temporary injunction means that a stay is granted for a limited period by the court. To ascertain the truth and factual position of a case the courts in Pakistan issues temporary stay order refraining a party to alienate a property and provide a chance to opposite party to appear before the court.



# Civil Litigation

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## Suit for declaration and cancellation of Documents

The suit for declaration and cancellation of documents is a remedy provided under Section 39 of Specific Relief Act, 1877 when there is reasonable apprehension that the property may be transferred without due course of law and the Document is void or voidable and it may cause serious injury to the affected person.

## Suit for Damages

The term Damages may be defined as the monetary compensation payable by the defaulting party to the aggrieved party for the loss suffered by them. The aggrieved party may therefore, bring an action for damages against the party who is guilty of the breach. The suit for damages can be filed where any person starts malicious prosecution and register false criminal case against anyone, commits defamation, breaches a contract or inflicts civil injury. In such cases, the plaintiff demands for money as a compensation by defendant. An experience attorney may fight for you in the court of law when you are demanding the appropriate compensation from defaulting party against your loss. The professional lawyers at Javed Qazi & Co. Law Firm may provide you the useful advises and can receive maximum monetary relief of damages.

# Civil Litigation

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## Sindh rented premises Ordinance 1979

The rent laws are designed to control the relation between landlords and tenants. The rights of tenants and landlord are protected under the ordinance. The land lord may not eject the tenant without due course of law. The tenant may file a case in the competent court of law for injunction or stay order for not to eject him unlawfully etc..... The Sindh Rented Premises Ordinance also protect the rights of landlord by providing speedy remedy and specifying the grounds on which the landlord can eject the tenant; if the tenant defaults in payment, if the landlord needs the premises genuinely for his own use or for the use of his family etc.....

The civil litigation is broad practice and our professional team of lawyers deal with all other civil matters comes under the Code of Civil Procedure, 1908.





## Drafting of Agreements & Contracts

A Contract is legally binding agreement. Contracts may be written or oral, but important contracts are often written and signed by both the parties.

Examples of contracts include sales agreements, Deeds, real estate purchase contracts, employment contracts, confidentiality agreements, finder's agreements, or insurance contracts etc.....

Drafting a contract is the act of writing out the terms and details of the contract, in order to outline the legal obligations of the two parties, so that they fully understand the terms of the agreement and their respective duties towards one another. Contracts may be drafted by anyone, but an Attorney is often needed in order to create a reliable and secure contract, especially for more complex contracts.

A clearly-written and easily-understood contract can reduce confusion between the parties. However, if a contract is not written clearly, legal issues may arise. Thus, it is important to thoroughly review or hire an Attorney or Law Firm performs a complete review of any Contract, before you sign it;

The Professional Attorneys at Javed Qazi & Co. Law Firm, will assist you from start to finish through the contract drafting and reviewing process, safeguarding you against any complications, errors, or misunderstandings. Additionally, they will help you to prevent other legal issues that arise from a poorly written contract, and represent you in court, if necessary.

# Corporate Law

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## We provide Legal Opinion

A legal opinion is a written statement by a judicial officer, legal expert or a practitioner which provides a legal way to an individual to present his/her grievances before the court of law in a legal manner as to the illegibility or legibility of a condition, or action. A right legal opinion may resolve how the highest court of jurisdiction would resolve the issues expressed by a common person.

A legal opinion is also a verbal or written objective interpretation or analysis of a legal position by a professional legal practitioner which is intended to be relied on by the person to whom it is addressed. In other words, a legal opinion is the opinion of a particular legal practitioner about the application of the law to a particular set of facts and usually contains conclusions or recommendations.



Our competent legal practitioners provide the prompt, efficient, and personalized service that we feel our clients deserve. As a valued client of Jave Qazi & Co. Law Firm, you will feel confident in knowing that a professional legal team is working diligently with your best interests in mind. Also, you will feel secure in knowing that at all times a qualified member is available to assist you and promptly respond to your legal needs – in a friendly and caring way.

## We provide Legal Opinion

If you are planning to register a company in Pakistan, get in touch with Javed Qazi & Co. Law Firm and we will handle the process of company registration on your behalf. Our consultants will gladly assist you with your company registration.

The Security Exchange Commission of Pakistan handles all the registration process of Companies. The SECP offer e-services and offline system for registering a company in Pakistan. At the very first stance the individual has to look for a company name and its availability. There are different types of companies you can register:

# Corporate Law

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Before knowing how to register a company, an individual should know the types of legal companies in Pakistan

**(1)**

Private Limited Company

**(2)**

Single Limited Company

**(3)**

Public Limited Company



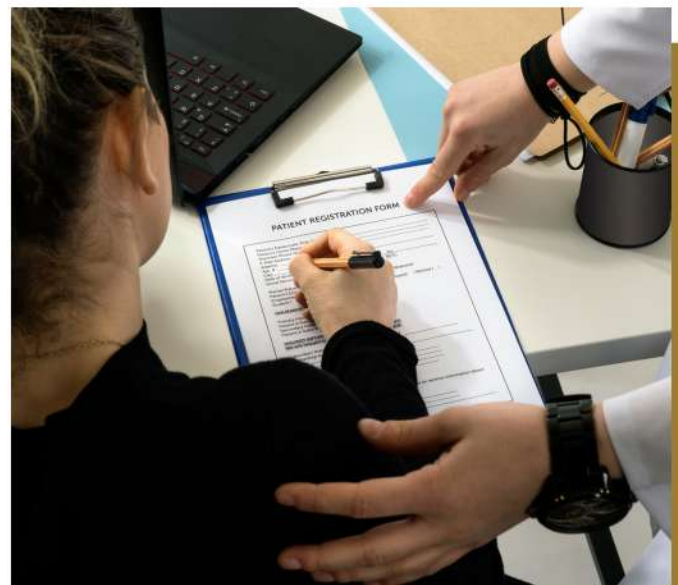
To register any Company in Pakistan an individual needs to decide the Company name; and to check its availability on the website of the SECP. The individual has to look at the Section: 10 of the Company Act, 2017. There are some prohibitions on the part of the SECP where an individual cannot use in the company name. After deciding the name of the company, check its availability. If it is available then you can reserve the particular name of the Company by creating an online account with SECP. We at Javed Qazi & Co. provided a guide for both offline and online procedures and the documents required registering a company in SECP and our consultants will gladly assist you with your company registration in Karachi.

Following are the requirements for registration of a new company under the Companies Ordinance, 1984: -

## Availability of Name

The first step with regard to incorporation of a company is to seek the availability of the proposed name for the company from the registrar.

It is highly recommended that at least four to five names may be suggested in order to save the time for back-and-forth from SECP to the client.



# Corporate Law

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## Documents for Registration of a Limited Company

The following documents are required to be filed with the registrar concerned for registration of a private limited company: -

- I. Copy of national identity card or passport, in case of foreigner, of each subscriber and witness to the memorandum and article of association,
- II. Memorandum and articles of association:  
Four printed copies of Memorandum of Association in case of offline submission and one copy for online submission, duly signed by each subscriber in the presence of one witness. In order to facilitate general public, the standardized specimen of Memorandum of Association of various sectors has been provided on the Commission's website.
- III. Form – 1: Declaration of applicant for compliance
- IV. Form – 21: Notice of situation of registered office of the company
- V. Form – 29: Particulars of first directors of the company
- VI. Registration/filing fee: Original paid challan evidencing the payment of fee as prescribed



## Sole Proprietorship

A sole proprietorship is a business that can be owned and controlled by an individual, a company or a limited liability partnership. There are no partners in the business.

The legal status of a sole proprietorship can be defined as follows:

- It is not a separate legal entity from the business owner
- The business owner has unlimited liability (i.e. the business owner is personally liable for all the debts and losses of the sole proprietorship)
- It can sue or be sued in the owner's name

# Corporate Law

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The sole proprietorship receives all profits and is legally required to bear and satisfy all losses personally. The sole proprietorship is personally liable for debts of the business. So that, the sole proprietorship has unlimited liability to repay amounts owing, or debts, of the business. The sole proprietorship it is easy to set up and may only require registration of the business name and is free to run the business as he or she thinks best and is not answerable to a boss. As for the name of the business, the name of the owner or any other name may be used. Normally, a sole proprietorship business requires a small amount of capital to start with, compared with other forms of business entities.

The Attorneys at Javed Qazi & Co. Law Firm specializing in business formation and better prompt tax planning to help secure you a prosperous business. We may be assisting you in the following:

- Pre-feasibility study
- Accountancy Support (How to maintain your accounts)
- Business name registration
- Legal aspects of succession planning
- Tax implications as a sole trader

We will be pleased to assist you



## Partnership Firm Registration

Partnership is provisioned and regulated under the Partnership Act, 1932. Owners of the Partnership Firm or Business are usually referred to as Partners. Partnership as stated in the Partnership Act 1932, defines it in the following terms:

*“the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all.”*

Minimum of 2 partners and maximum 20 are required to operate, manage and run the affairs of Partnership Firm or Business. Partnership Firm or Business is usually recommended for persons who for a specific purpose, object and period are desirous to establish an entity. Consequent to the purpose or object having being achieved or the period for which the entity is required to be established is meted out, can eventually dissolve the same.

# Corporate Law

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Process of Partnership Firm Registration requires to execute a Partnership Agreement, wherein terms and conditions of Partnership including amongst others ; term, scope; object; shares of respective partners; mode and time for sharing of profit etc. is expressly chalked out. Just like every other agreement partners expressly reduce into writing their rights and obligations against the other partners that how future partners will be admitted to the partnership, how partners can be bought out, and what steps will be taken to dissolve the partnership when needed.



Process of Partnership Firm Registration requires an application to be submitted to the respective District Registrar Firms in whose jurisdiction Partnership Firm is being established. Process of Partnership Firm Registration requires for submission of following documents:

1. Partnership deed executed on non-judicial stamp worth Rs. 1,000/- (name of Partnership Firm and Address must be mentioned along with all rights and obligations of the parties against each other and any third parties) attested by at least 2 witnesses as prescribed under the law.
2. Filled form I
3. Bank challan of prescribed Registration fee
4. CNIC copies of all partners along with CNIC of all witnesses.
5. Copy of all the above documents duly notarized by a notary public.
6. Partners may have to physically appear before the Registrar Firms if required by him.

Registrar Firm process the application within 7 days after the application along with foregoing documents for Partnership Firm Registration is filed with Registrar Firms.

We at Javed Qazi & Co. Law Firm; assist our valued clients in processing for Partnership Firm and Registration. We understand the concern of our valued clients and draft the partnership agreement to cover all the affairs of the partnership business and to secure the interest of our client in the venture to avoid any stringent disputes in future that may subsequently arise between the partners of the partnership firm. We on behest and sake of our client negotiate the terms and conditions of the partnership with the other partners.

# Corporate Law

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## Documents we require

1. Proposed name of your firm
2. Nature and scope of business
3. Full name and CNIC copies of partners
4. Full name and CNIC copies of witnesses
5. Investment amount by each partner
6. Partnership Deed on non-judicial stamp paper worth Rs. 1,000/-
7. Office address of the Partnership Firm



## Registration of Firm and Company with SECP, FBR & SRB:



### Federal Board of Revenue

Federal Board of Revenue is a semi-autonomous Federal Agency of Pakistan that is responsible for enforcing fiscal laws and collection revenue for the Government of Pakistan.

The FBR provides National Tax Number which is like a identity card for a business, it is even needed for corporate and business executives. Every taxpayer should have an NTN number, in Pakistan

NTN is required for business transactions; opening bank account. NTN is also required for filing tax return of individuals and companies. It is required for filing tender notices and bids with government departments and multinational companies.

Company is required to file income tax return, whether operational or non-operational, in any case a company will must file tax return.

# Corporate Law

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The following documents are required for registration of Company in Federal Board of Revenue:



1. CNIC
2. ELECTRICITY Bill
3. Gas Bill,
4. Property Documents
5. Tenancy Agreement In Case Of Tenant.
6. Firm/Company Letter Head
7. Partnership Deed In Case Of Partnership.

## Sindh Board of Revenue

The Board of Revenue of Sindh, Pakistan is responsible for collecting all tax revenue of the Government of Sindh. Board of Revenue is the Controlling authority in all matters connected with the administration of Revenue collection including land taxes, land revenue, preparation of land record and other matters relating.

The following documents are required for registration of Company in Sindh Board of Revenue:

1. CNIC
2. ELECTRICITY Bill
3. Gas Bill,
4. Property Documents
5. Tenancy Agreement In Case Of Tenant.
6. Firm/Company Letter Head
7. Partnership Deed In Case Of Partnership.



# Constitutional law

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## Constitutional Petition

It is a process to initiate the procedure for the review of the constitutionality of regulations. It is a legal remedy by which a petitioner in the proceedings before the Constitutional Court challenges the laws which is inconsistent to the constitution or the administrative or lower courts actions and orders that are coram non judge. The disputes that are against the public bodies or governments, the essential elements, inter alia, are that the petitioner has a locus standi (he is directly aggrieved by the act/order in question) and there is no alternate remedy. Our expert team of lawyers assists the clients to the Constitutional Courts and related services in Pakistan.



## Article 199: Jurisdiction of High Court

**1** Subject to the Constitution, a High Court may, if it is satisfied that no other adequate remedy is provided by law:

**(a) On the application of any aggrieved party, make an order-**

**(i)** directing a person performing, within the territorial jurisdiction of the Court, functions in connection with the affairs of the Federation, a Province or a local authority, to refrain from doing anything he is not permitted by law to do, or to do anything he is required by law to do; or

**(ii)** declaring that any act done or proceeding taken within the territorial jurisdiction of the Court by a person performing functions in connection with the affairs of the Federation, a Province or a local authority has been done or taken without lawful authority and is of no legal effect; or

**(b) On the application of any person, make an order-**

**(i)** directing that a person in custody within the territorial jurisdiction of the Court be brought before it so that the Court may satisfy itself that he is not being held in custody without lawful authority or in an unlawful manner; or

**(ii)** requiring a person within the territorial jurisdiction of the Court holding or purporting to hold a public office to show under what authority of law he claims to hold that office; or

**(c)** On the application of any aggrieved person, make an order giving such directions to any person or authority, including any Government exercising any power or performing any function in, or in relation to, any territory within the jurisdiction of that Court as may be appropriate for the enforcement of any of the Fundamental Rights conferred by Chapter 1 of Part II.

# Constitutional law

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**2** Subject to the Constitution, the right to move a High Court for the enforcement of any of the Fundamental Rights conferred by Chapter 1 of Part II shall not be abridged.

**3** An order shall not be made under clause (1) on application made by or in relation to a person who is a member of the Armed Forces of Pakistan, or who is for the time being subject to any law relating to any of those Forces, in respect of his terms and conditions of service, in respect of any matter arising out of his service, or in respect of any action taken in relation to him as a member of the Armed Forces of Pakistan or as a person subject to such law.

**4** Where:

**(a)** An application is made to a High Court for an order under paragraph (a) or paragraph (c) of clause (1), and

**(b)** the making of an interim order would have the effect of prejudicing or interfering with the carrying out of a public work or of otherwise being harmful to public interest or State property or of impeding the assessment or collection of public revenues, the Court shall not make an interim order unless the prescribed law officer has been given notice of the application and he or any person authorized by him in that behalf has had an opportunity of being heard and the Court, for reasons to be recorded in writing, is satisfied that the interim order-

**(i)** would not have such effect as aforesaid; or

**(ii)** would have the effect of suspending an order or proceeding which on the face of the record is without jurisdiction.

**3**

In this Article, unless the context otherwise requires,- "person" includes any body politic or corporate, any authority of or under the control of the Federal Government or of a Provincial Government, and any Court or tribunal, other than the Supreme Court, a High Court or a Court or tribunal established under a law relating to the Armed Forces of Pakistan; and "prescribed law officer" means

**4.A**

An interim order made by a High Court on an application made to it to question the validity or legal effect of any order made, proceeding taken or act done by any authority or person, which has been made, taken or done or purports to have been made, taken or done under any law which is specified in Part I of the First Schedule or relates to, or is connected with, State property or assessment or collection of public revenues shall cease to have effect on the expiration of a period of six months following the day on which it is made:

Provided that the matter shall be finally decided by the High Court within six months from the date on which the interim order is made.

**(a)** in relation to an application affecting the Federal Government or an authority of or under the control of the Federal Government, the Attorney-General, and

**(b)** in any other case, the Advocate-General for the Province in which the application is made.

# Constitutional law

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## Law of Writs in Pakistan

The orders which a High Court may issue under Article 199 are also known as writs. A writ petition is a filing that a party makes with an Appellate court in order to secure a speedy review of a legal issue. A writ petition is essentially a court petition for extraordinary review, asking a court to intervene in a lower court's decision. A writ means an order. These writs are issued by the High Courts under article 199 Constitution of Pakistan 1973. The sole object of Article 199 is to enforce the fundamental rights of an individual given by the Constitution of Pakistan, 1973. The High Court can interfere where there is an action of malafide, arbitrary or does not confirm to the statutory requirement, or the order is patently erroneous. The powers under Article 199 of the Constitution to the High Court are wider and varied. The orders which a High Court may issue under Article 199 are also known as writs. They are the Writs of Mandamus, Certiorari, Habeas Corpus, Prohibition and Quo Warranto.

## Writ of Mandamus

Mandamus is a judicial remedy which is in the form of an order from a superior court to any subordinate court, organizational or public authority to do or refrain from doing some specific act which that body is obliged under the law to do or abstain from doing, as the case may be, and which is in the nature of public duty and in certain cases of a statutory duty. It cannot be issued to force an authority to do something against any statutory law.

## Writ of Certiorari

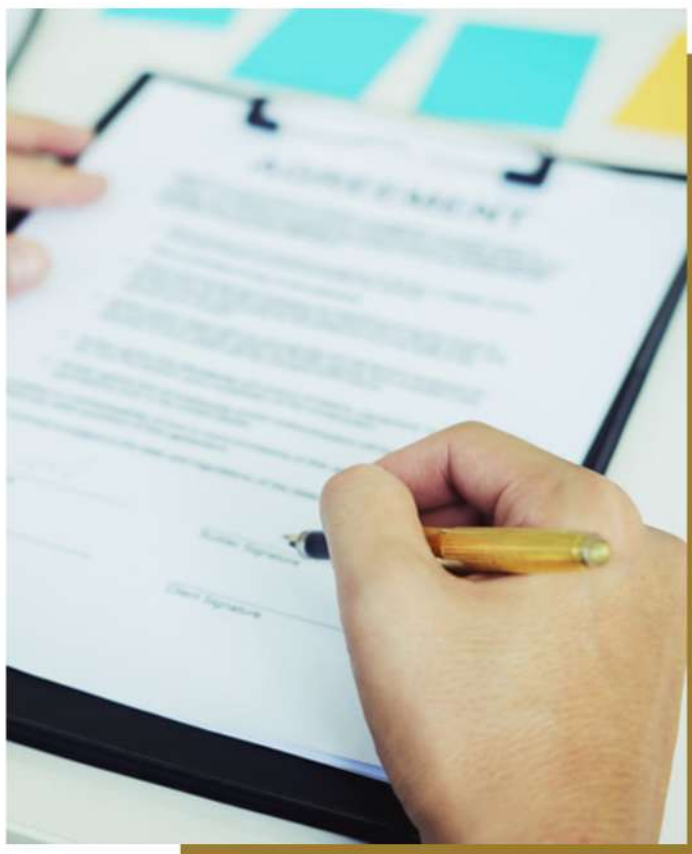
Certiorari is a writ intending for seeking judicial review, currently means an order by a superior court directing a lower court, tribunal, or public authority to submit the record in a certain case for review.

## Writ of Prohibition

The Court may issue a Writ of Prohibition to prohibit the authority from acting in excess of its jurisdiction. This writ is normally issued by a superior court to the lower court asking it not to proceed with a case which does not fall under its jurisdiction.

## Writ of Habeas Corpus

Habeas Corpus is a legal action through which a prisoner can be released from an unlawful custody or detention. The remedy can be pursued by the prisoner or by another person coming to his / her assistance. Habeas Corpus originated in the English legal system, has historically been an important legal mechanism, protecting rights of individual against arbitrary governmental action. This is the only writ which can also be filed directly against the private persons.



# Constitutional law

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## Constitutional Petitions, Appeals related to Delimitation & Elections

Delimitation is the act or process of fixing limits or boundaries of territorial constituencies in a country or a province having a legislative body. The job of delimitation is assigned to a high power body. Such a body is known as Delimitation Commission or a Boundary Commission. According to the Delimitation of Constituencies Act, 1974, the constituencies for elections to the National and Provincial Assemblies are to be delimited after every census. All constituencies are required to be delimited having regard to the distribution of population in geographically compact areas, existing boundaries of administrative units, facilities of communication, public convenience and other cognate factors to ensure homogeneity in the creation of constituencies. All constituencies for the general seats are, as far as possible, equal in population. The Election Commission, which for this purpose is called the Delimitation Commission, publishes a preliminary list of constituencies and invites representations thereon. We provide the services to file the Constitutional Petitions related to the delimitation of constituencies, election petitions against the decisions, doubts and disputes arising in connection with elections, matters relating to corrupt practices and other offences in connection with elections, election appeals in Election Tribunal under section 63(1) of Elections Act, 2017.



## Public Interest Litigation

Public interest litigation is the use of the law to advance human rights and equality or raise issues of broad public concern by the Supreme Courts under article 184 of the Constitution of Pakistan 1973. The sole object of the Article 184 of the Constitution of Pakistan is for the enforcement of fundamental rights conferred in Part II, Chapter-1 of the Constitution of Pakistan. No Petition can lie before the Supreme Court unless there is infringement of the fundamental rights of an individual. It helps the advance cause of minority or disadvantaged groups or individuals. Public interest litigation may arise from both public and private law matters.

# Family and Succession

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## Dissolution of Marriage/Khula/Talaq

When husband and wife cannot live happily together within the limits prescribed by Almighty Allah then they can dissolve their marriage through divorce or khula. The husband can pronounce divorce and wife can file a suit for dissolution of marriage and can also pronounce Talaq, if such right has been conferred upon her. Every divorce or khula case has its own facts, circumstances, drawbacks, challenges and solutions.

Khula is the right of a wife in Islam to seek dissolution of marriage from her husband through intervention of the court. A woman seeks “khula” while man gives “Talaq”. As per Dissolution of Muslim Marriages Act, a woman shall be entitled to obtain a decree for the dissolution of her marriage on any one or more of the following grounds:

- (i) Whereabouts of the husband not known for four years.
- (ii) Husband has neglected or failed to provide maintenance.
- (iii) Husband has sentenced to imprisonment for a period of seven years or upwards.
- (iv) Husband failed to perform marital obligations for a period of three years.
- (v) Husband was impotent at the time of marriage.
- (vi) Husband has been insane for two years.
- (vii) Wife was married when she was minor.
- (viii) Husband treats with cruelty; leads an infamous life; attempts to force her immoral life; venereal disease; Incurable form of leprosy; Disposes of her property; obstructs her in observance of her religious practice
- (ix) If wife cannot live with the husband within the limitation imposed by the Almighty Allah.



# Family and Succession

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After obtaining Khula decree from the court; the lady need to file an application before the Chairman Arbitration Council/Union Council of her jurisdiction for obtaining the certificate of dissolution of marriage.

## Restitution of Conjugal Rights

What is restitution of conjugal rights? The Restitution of Conjugal Rights in Pakistan are filed when a marriage is usually on the brink of the end, and the married couple requires judicial assistance. The institution of marriage (Including Conjugal Rights in Islam and in Pakistani law) gives the right to a man (The Husband) to have his wife living with him (as long as it's within the limits of religion and law) in a conjugal (sexual) relationship. The wife also has a right to live with her husband (providing it's through her choice, and in safety within the laws of the land and religion), and for her to receive financial support from him also (Which is her legal right).

Restitution of Conjugal Rights in Pakistan is a sensitive matter which is utilized, mainly when a husband and wife's marriage start straining. In the usual instance, one party leaves the marital home (usually the wife), and the other is left alone.

In the event that either party is deprived of the rights, under the Family Courts Act 1964, they are entitled to file a case, in an attempt to restore these rights. If they cannot resolve their differences and issues, they could agree to a mutual divorce, or the husband can file for Divorce via Talaq, or the wife can file for Khula. If the wife leaves the house out of her own free will then the husband can file for Restitution of

Conjugal Rights. Alternatively, if the wife has been forcefully been evicted from the house, she can also file for Restoration of Conjugal Rights.

If you are looking for a counsel to file this matter or at the moment facing this situation, we can help you! Our panel of experts is always available to guide you and assist you in these kinds of legal complexities, such as khula, divorce, restitution of conjugal rights and other family matters.

## Guardianship Certificate

Guardianship certificate is issued by the guardian courts under the provisions of 7 & 10 Of the Guardian & Wards Act, 1890 in Pakistan. If a person already has the custody of child then he/she may apply for the guardianship certificate in the competent court of law. The Certificate of guardianship may be issued for a person or property of a minor and person and property both. To get a guardianship certificate from the court, a person need to hire the services of a family lawyer who will file the case in the guardian & ward court and if the court is satisfied, for the welfare of child it will grant the same. The duration of the case is about two to six months depending on the nature of the case that for what purpose the certificate of guardianship is required. The court seeks evidence and proper grounds on which the guardianship certificate may be issued. A competent lawyer may present this suit before the court. At Javed Qazi & Co. Law Firm, a team of competent lawyers is working who are handling the family matters very professionally and with dedication.

# Family and Succession

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## Custody of Child

The custody of Child is a very important issue after the divorce of the parents. The courts in Pakistan decided these matters under the provisions of section 17 & 25 of the Guardian & Ward Act, 1890. The child welfare is the key factor taken into the consideration by the courts while granting custodial rights to any parent. Thus, aspects such as financial stability of parent, reported misconduct, character, and capacity of parent are given importance.

The courts grant physical rights to one parent, however increased number of cases have seen shared legal responsibility and guardianship of any child. The court also considers the preference of the minor while dealing such issues, if he/she is old enough to form an intelligent preference.

Traditionally in Pakistan, mothers are given the ownership of minor. The Sections 17 and 25 of the Guardians and Wards Act, 1890, encircle the rights regarding custody of minors by their parents which rights are usually termed as “Hizanat” and “Willayat” .The word “Hizanat” is used for the custody of minors by mother and the term “Willayat” is used for custody of minors by father.



## Adoption of child

Our law firm is professionally dealing with the matters of adoption. Our lawyers are consulting the services of adoption and they fully understand the delicate nature of such proceedings. If a person has decided to adopt a child from a family or orphanage, a competent family lawyer will tactically plead this matter in the court of law.

# Family and Succession

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## Succession Matters

According to Sharia, the legal heirs that are blood relations have a right to inherit from the property of the ancestor or a relative after their death. When a person dies and leaving behind the movable or immovable property it is the right of his/her legal heirs to get their due shares over the property as prescribed in the sharia as well as in the law. The legal heirs of the deceased need to require the Succession certificate if the deceased has left behind the money in the bank accounts, pension or bonds, shares in the company, recovery of borrowed money, insurance claims or any other similar investments etc; whereas the letter of administration from a court of law is required to transfer the immovable property on their names.

### (i) Succession Certificate

The Petition for Succession Certificate may be filed for a movable property such as; money in bank accounts, pension or bonds, shares in company, recovery of borrowed money, insurance claims or any other similar investments etc. That after the death of a person the legal heirs may apply for Succession Certificate. The procedure of succession certificate in Pakistan is followed by a professional lawyer. The succession certificate is issued by a court of competent jurisdiction, which establishes the ownership of the legal heirs regarding movable assets i.e. deposits in the banks, shares, certificates and bonds, stocks, insurance amount etc. issued by the government or the financial institutions etc.

### (ii) Letter of Administration

If any person died intestate and left the immovable property behind, his/her legal heirs can file the Petition for the grant of letter of administration in the competent court of law under section 278 of Succession Act, 1925.

In the petition of letter of administration all particulars are stating the time and place of deceased death, family and other relatives, their respective residences, the right in which the Petitioner claim, amount and assets with two witnesses who verify about the legal heirs of the deceased.

That after the determination of the legal heirs of the deceased the court shall grant the letter of administration upon executing the bond and submitting the surety on the name of Petitioner who get mutated the said property in the name of legal heirs.

To get the succession certificate or letter of administration, a proper case will be filed in concerned District Court. It creates the right of legal heirs and determines their share in the property.

Our team of lawyers provides the services in succession matters from filing of a case to appear in the court and till the receipt of letter of administration or succession certificate, in order to protect the legal rights of a person. We further provide services and consultancy on matrimonial and family dispute resolution; divorce agreement preparation; advice on divorce in Pakistan; divorce for overseas Pakistanis; khula procedure for overseas Pakistani's; court marriage; restitution of conjugal rights; registration of marriages; failure to give talaq notice; division and settlement of matrimonial issues; re-marriage issues and for any further assistance.

## National Accountability Bureau

The main purpose of the National Accountability Bureau is to investigate and prosecute against those who hold the public office (Public office has a different definition in this law and as this definition has been interpreted by the Constitutional Courts). Who has made white collar crime or is involved in corrupt practices by the misuse and abuse of powers.

If any citizen of Pakistan who holds the public office and has misused the powers, made assets beyond its means and such complaint has made against him in NAB, then NAB will come into the action. The NAB upon any such information will investigate and prosecute against such person. After the investigation by the NAB if National Accountability Bureau authenticate that the accused is not guilty the case will be closed and the accused will be acquitted. However, if the NAB finds such person guilty or involve in such kind of offence, the NAB will take action and challan the accused in court. The Accused may be punished for rigorous imprisonment of a term up to 14 years along with fine and all the assets of Accused will be freezed. All the properties of Accused whether in Pakistan or abroad will be confiscated. The abroad properties of Accused will be sealed on the request of Chairman NAB or other authority of federal government.

The Pakistani authorities may also request the foreign states to collect the evidence against such assets of Accused and freeze the properties or accounts till the pendency of trial in National Accountability Court; in Pakistan. During the trial the properties may not be transferred on the name of any beneficiary or benamidar if it happens so the transfer of such property will be a crime, null and void. The Assets of Accused means any movable or immovable property owned by Accused, controlled or belonging to Accuse whether directly or indirectly or held benami on the name of beneficiaries.



However the NAB is the executive limb, its functions shall be weighed through the constitutional cameos. The trial runs under the criminal code and under the NAB laws being supervised through the inalienable rights of such accused as guaranteed in the Constitution.

## Investigation

The Investigation includes all the proceedings under this code for the collection of evidence conducted by a police-officer or by any person (other than a Magistrate) who is authorized by a Magistrate on behalf; (m) 'Judicial proceeding'. Investigation refers to the process of collecting information (or evidence) about a crime in order to: (1) determine if a crime has been committed; (2) identify the perpetrator; (3) apprehend the perpetrator; and (4) provide evidence to support a conviction in court. If the first three objectives are successfully attained, then the crime can be said to be solved. Several other outcomes such as recovering stolen property, deterring individuals from engaging in criminal behaviors, and satisfying crime victims have also been associated with this process. An Inquiry or investigation under the National Accountability Ordinance 1999 shall be completed expeditiously as may be practical and feasible. The Chairman NAB or any authorized officer shall collect the material and evidences and if Chairman NAB thinks that the material against the Accused is sufficient to justify the filing of a reference then he proceed further to refer the matter to Court.

**Inquiry:** Inquiry is defined in Section 2(g) of Criminal Procedure Code 1898, 'Inquiry' includes every inquiry other than a trial conducted under this Code by a Magistrate or Court; An Inquiry primarily aims at determining the truth of reported crime or falsity of facts if any. Inquiry refers to proceedings conducted by a Court or a Magistrate. In the National Accountability Bureau Ordinance, the Chairman or any other officer authorized by him on the complaint if deems fit to initiate inquiry against such person whose complaint has been received. The chairman NAB or any other officer authorized by him Under Section 19 NAB Ordinance, during the course of inquiry or investigation may call for the information, any person for the purpose of satisfaction whether there has been any contravention of the provisions of this ordinance or any rule, require any person to produce the documents relevant to the inquiry, examine any person, banks, financial institutions acquainted with facts and circumstances of the case and the Chairman NAB may in this regard seek the aid and assistance from any government agency and the information so may collected as evidence in the trial under the Ordinance.

## **Bail before arrest**

This provision allows a person to seek bail in anticipation of an arrest on accusation of having committed a non-bailable offence. Anticipatory bail is a direction to release a person on bail, issued even before the person is arrested. Under the Ordinance the Reference against the Accused will be authorized and filed in an accountability court who after initial proceedings can frame charges of corruption against the Accused. The NAB may arrest the Accused named in the Reference or after the charge is framed. The Accused has right to get bail before arrest from a competent court of law.

## **Bail after arrest**

when a person arrested by law enforcement agency for commission of an offence then he may apply for bail after arrest. The Section 16 of the NAB Ordinance, 1999 laying down the criteria for day to day trial and its conclusion within 30 days. If trial of the case is not concluded within 30 days from the date of submission of challan the accused would automatically become entitled to grant of bail. The factual side of the above theoretical base is in complex and unsettled. The grant of bail comes into the domain of trial court, after the amendments in NAB law in October, 2021.

## **Evidence**

The Information presented in testimony or in documents that is used to persuade the fact finder (judge or jury) to decide the case for one side or the other. Under this Ordinance the chairman NAB or any other officer authorized by him during the course of inquiry or investigation may call for the information, any person for the purpose of satisfaction whether there has been any contravention of the provisions of this ordinance or any rule, require any person to produce the documents relevant to the inquiry, examine any person, banks, financial institutions acquainted with facts and circumstances of the case and the Chairman NAB may in this regard seek the aid and assistance from any government agency and the information so may collected as evidence in the trial under the Ordinance.



# NAB Law

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## Reference

Under Section 18 NAB Ordinance 1999, the Court shall not take the cognizance under this Ordinance except on a Reference authorized and filed by the Chairman NAB. The reference under this Ordinance shall be initiated by the National Accountability Bureau on; A Reference received from an appropriate government; receipt of a complaint; or own accord. Under the National Accountability Ordinance the investigating officers submit their findings to the Chairman NAB. The NAB Chairman will approve the Reference. Thereafter the Reference will be authorized and filed in an accountability court who after initial proceedings can frame charges of corruption against the Accused. The NAB may arrest the Accused named in the Reference or after the charge is framed. The Accused has right to get bail before arrest from a competent court of law.

## Appeal

Javed Qazi & Co. Law Firm has one of the expertises to deal with NAB cases. Our expert team of lawyers has experience in handling the NAB cases. You may contact us anytime to discuss your case with the best NAB Lawyer in Karachi, Pakistan.



# Property Matters

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Whether you are a property dealer, investor, landlord or tenant you need to be guided through the maze of property law such as Transfer of Property Act 1882, Sindh Rent Premises Ordinance 1979 and Land Acquisition Act 1894, the mechanism behind the purchase or sale through the registered Power of Attorney the genesis of such property etc., that you will encounter. Our law firm is consistently trying to achieve the best deal for our clients, whether that's negotiating a saving on a residential sale or out maneuvering a competing bid to secure a site for our client. We get “under the skin” of each individual transaction and take a proactive and creative approach for finding out the solutions. Our focused areas includes, the Sale of properties, issues relating to the Landlord and Tenant, Property Acquisition, Disposal and property conveyance.

Our commercial lawyers advise on Purchase and Sale of property, drafting and advising on leases, property law issues, creating and reviewing sell and purchase agreement terms, licensing law and planning law and construction law matters.

Our legal team has vast experience in dealing the issues related to the real estate as pertaining to title, possession, real estate, residential and industrial properties dealt by KDA, MDA Board of Revenue, Goth Abad Scheme, Katchi Abadi Authorities in Karachi and our legal team is well competent to prosecute, plead and defend the title rights in rem or rights in personam or the proprietary rights of our valuable clients against the public bodies or private individuals.

## Acquisition and sell of properties

Conceptually the creation of a proprietary interest and its transfer from one person to another has a little in common. Legally speaking, someone owns a property when they possess a ‘title’ as well as possession. In Pakistan, a transfer of property basically comprises the transfer of the title of a landholding from one person to another.

This transfer can take place in a number of ways such as sale under section 54 and doesn't merely imply a sale. It can also include the concerns of Mortgage under section 58, Gift deed under section 122, Lease under section 107, and Exchange under section 118 and there are non-exhaustive procedures which procedures and methods have been introduced and incorporated by the courts while interpreting the law as well as the international well accepted principles has paved the way in.

As a law firm we, draft a suitable sale purchase agreements. Payments of stamp duties, capital value taxes, Town taxes and registration fees, in accordance with valuation table and prescribed fees structures. The Deputy District Officer Revenue and the District Officer Revenue, at Town and city level respectively, issue a “No Objection Certificate” in favor of the seller, permitting the sale of the property, provided that the entire amount due and payable in respect of the property has been satisfied.



# Property Matters

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## Landlord & Tenants

Preliminary all aspects of landlords and tenants are dealt under the Sindh Rent Premises Ordinance, 1979 which has prescribed the substantive and procedural mechanism of all landlord and tenant issues such as agreement between the landlord and tenant, fair rent and its limit, payment of rent, repairs, eviction, delivery of vacant possession, change in ownership, co-ownership, penalties if there are any and compensation are dealt by the controller appointed by the government therein and all disputes are made through the application. Most of the part is depending upon the rent agreement that should be lucid and clear in terms of the rights and obligations of both contracting parties where eventually one party invokes the contract and sue other party.

## Property conveyance

The Conveyance Deed must be executed before the registering authority. Execution of the Deed is done before the Sub-Registrar of Conveyance/Assurances of the area, official responsible under the Registration Act. Registration of the Deed automatically follows the execution of sale deed. A receipt is issued immediately, but the Deed is delivered a few weeks later. The name of the buyer is recorded in the new deed, showing the change in ownership.



## Landlord & Tenants

Our approach combines a standard compliance process and tools with extensive knowledge of tax laws and authorities along with accounting experience, giving you the access, visibility and control our clients want. We draw from our tried-and-tested methodologies that allow our clients to manage the direct and indirect tax compliances and reporting the obligations effectively. Our dedicated team, consistent methodologies and unwavering commitment enable to our clients to build strong compliance, reporting foundations and sustainable tax strategies to help our client's business to achieve its goals.

- Increase efficiency and accuracy of tax compliance and reporting
- Tax Planning
- Obtaining tax registrations
- Corporate Income Tax return and withholding statements –preparation and filing
- Advance tax
- Obtaining registrations required under Sales Tax Act
- Filing periodic sales tax returns
- Obtaining tax refunds
- Professional Tax
- Customs Act and Matters

We provide one step solution with our core expertise in Tax Consultation, catering to various Business Individuals, Salaried Individuals, AOPs, Companies, comprehensive range of services from the completion of tax returns, self-assessment to complex consultancy assignments & strategic tax planning. Our ability to focus on our clients & deliver innovative tax solutions is enhanced by our knowledge of specific business environments including financial services, leisure, retail, sport, high growth companies, manufacturing and automotive technology & communications, public sector, property and utilities.

We as a law firm, deals case before

- Mediations
- Arbitrations
- Trial courts
- Appellate tribunals
- High Courts
- Supreme Court

We also provide complete legal directions and pathways on the subject in accordance with applicable laws. We are also providing complete consultancy to Pakistan and overseas clients. Our lawyers are having exclusive expertise to register a public limited company in Pakistan and providing full support after registration a public limited.

## INCOME TAX

### What is the Income Tax?

By name suggests, the income tax is the applicable tax on your income. Income earners pay it, which include self-employed persons, salaried individuals, and non-incorporated firms. It is among one of the significant sources of payroll generation for the government.

By section 4 under Income Tax Ordinance 2001, it is applicable to each person who has taxable income for every tax year upon the rates declared by government.

### What is Tax Year?

The tax year is a twelve months period from 1st July to 30th June and shall be marked by Calendar year under which the said date arrives.

### What is Taxable Income in Pakistan?

The taxable income is observed as the whole income of a person calculated within tax year after subtracting the whole of any allowances to deduct, e.g., Zakat, etc. There are many gains such as; capital gains. There are many expenses such as children education upon which there is exemption, what is taxable income through every budget, the changes in it are notified.

## What is the Total Income?

The total Income is sum of a person's yearly income upon each of the income head.

## What are the Income Heads in Pakistan?

The total Income is sum of a person's yearly income upon each of the income head.

## What are the Income Heads in Pakistan?

By Tax Ordinance 2001 , the income classified into different types which include income from property, salary, income from a business, income from any other sources or capital gains on investments.

The taxation structure of a country determines the strength of the economy. It's being simple and clear paves that may forward in freezing it either. Under the law, it is a responsibility of the Pakistani citizens to declare their assets, document the annual tax returns and pay due taxes timely. The new tax reforms are announced, to restructure the taxation system in Pakistan by making it easier, simpler and convenient in order to get people under tax net by encouraging them to document tax returns and pay the due taxes timely. It broadens the tax net. Still the people are reluctant to document their incomes, our firms ensures such documentations and coming into the tax net will be in the favour of our clients.

A common misconception is revolving among people that a tax paying is optional. However, tax evasion is the criminal offense and the tax evader may be penalized for the violation of the law.

The tax regulations in Pakistan are defined in the Income Tax Ordinance 2001. The Federal Board of Revenue (FBR) is responsible to regulate the taxation system in the country. For documenting tax returns, a person must have NTN registration.

## ARE YOU LOOKING TOWARDS GETTING INCOME TAX RETURNS FILED?

Under the strict government policies regulations, it has become greatly necessary that you are fully compliant with the Pakistan's taxation system. Taxocrate is a league of Professional tax consultants in Karachi and tax lawyers in Islamabad, who won't just only give tax consultancy but also aid you in tax deduction and ensure about conditions in your favor. This will let you to focus your energy and time on the core business activities.

We have tax lawyers working in the following segments in the area of tax consultancy:

- Individuals.
- Salaried.
- Associations.
- Companies.
- Non-Profit Organization (NGOs).

We work by making a complete analysis of your accounts books, make your Income Statement, do essential amendments (if required) and finalize the Income Statement. After process completion, we document the Return of Income after discussion and getting approval by the client.



# Tax law

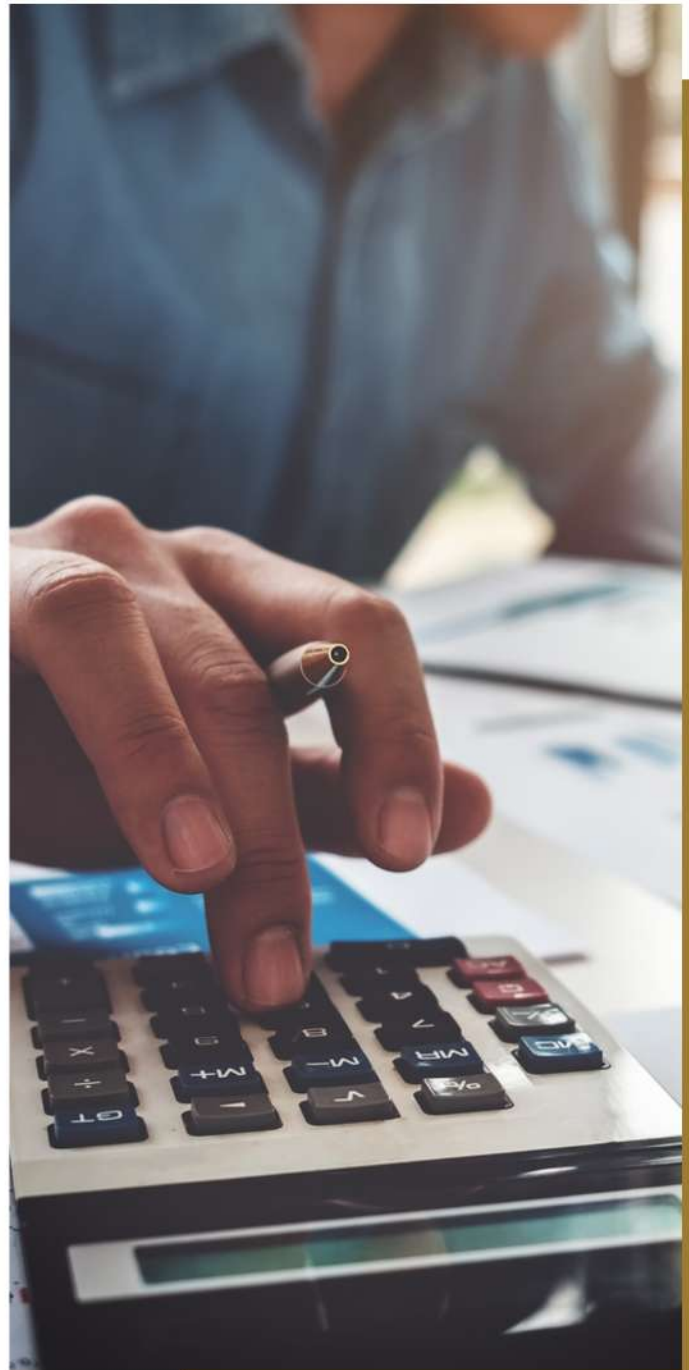
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## OUR SERVICES

- The strategy development and planning of your tax filing.
- Documenting of your Tax returns.
- National Tax Number registration for tax correspondence with FBR.
- Deals with Taxation Authorities like taking clarifications, confirmations and approval from FBR.
- Wealth statement Preparation.
- Electronic Challan Payment and Preparation.
- Filing and Preparation of other tax statements (if required).
- Provide guidance in FBR audit and Conduct tax audit.
- Guidance and Advisory on day to day tax issues of the clients.
- Manage appeals and objections.
- Guidance on Tax Deduction.
- Refunds of Income tax from the tax authorities for clients.
- Manage Tax exemptions for educational institutions and NGOs.

Our professional tax consultants in Karachi keep them up-to-date with the active developments and new regulations in the taxation scheme of the country. Nowadays, it is extremely difficult to be competent about tax laws and reforms to avoid any seriously penalty or business loss. Our professional tax consultants in Karachi will guide you about the taxation system, get yourself registered and will take the responsibility to document your tax returns.

In addition to tax registration and return filing, we specialize in National Tax Number Registration and Income tax return filing as well. So, Call us now and speak to our professional tax consultant in Karachi for further guidance and best tax consultancy services.





Provide High-Quality Legal Services



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