
Jurisdiction of High Court to issue writ against Public Companies





RESEARCH CENTER, HIGH COURT OF BALOCHISTAN

COURT: HON'BLE MR. JUSTICE SHOUKAT ALI RAKHSHANI
 SUBJECT: CONSTITUTIONAL LAW
 DATE: 23RD AUGUST 2024
 BY: WASEEM AHMED RAEES RESEARCH OFFICER

QUERY: **JURISDICTION OF HIGH COURTS IN ISSUING WRITS AGAINST LEGAL ENTITIES (BODY CORPORATES) IN PAKISTAN**

Q. No. 1 What are the criteria for determination of status of legal entity as “person performing function in connection with the affairs of Federation or Provinces, within the meaning of Article 199 (1) (a) (ii) read with Article 199 (5)?

Q. No. 2 Whether writ is maintainable against Islamabad Electricity Supply Company in the light of reply to the first question?

RESEARCH MEMO

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In response to the queries presented, it is submitted that in Pakistan, the Superior Courts have devised a test classified as ***"Functional Test"*** so as to determine the amenability of legal entities/organizations (body corporates) to the judicial review under writ jurisdiction of High Courts, *within the meaning of Article Article 199(1)(a)(ii) read with Article 199 (5) of the Constitution*, This test postulates that **“if the functions of an entity (body corporate) have an element of public authority or if they are performing public or statutory duties and carrying out transactions for the benefit of the public at large and not for private gain or benefit, then their action will be amenable to judicial review.”**

The Honorable Supreme Court in the case of **Abdul Wahab and others v. HBL and others (2013 SCMR 1383)**, held that two factors are most relevant that is, the extent of financial interest of the State/Federation in an institution and the dominance in the controlling State/Federation in an institution and the dominance in the controlling affairs thereof. In this regard, the relevant portion of the judgement is reproduced in the following:-

7. Question No.1: It is an admitted position that the Bank has been privatized and the majority shareholding thereof, has been acquired and is vested in Agha Khan Foundation, there also is no discord that the Board of Management of HBL is predominantly represented by the said foundation. However, in order to bring the Bank within the purview and the connotation(s) of a 'person' and 'authority' appearing in Articles 199, 199(5) and 199(1)(c) of the Constitution and also for the purposes of urging

that appropriate order, in the nature of a writ can be issued independently by this Court under Article 184(3) (Constitution), to the Bank, the learned counsel for the petitioners has strenuously relied upon the 'function test'; and in this respect it is submitted that the State/Federation has a considerable, shareholding in the Bank and representation in the managing affairs thereto therefore it shall qualify having the status of a person/authority within the meaning of the law; besides, the Bank is being regulated by and under the authority of the SBP thus on this account as well it (Bank) has the status mentioned above, therefore this Court should exercise its jurisdiction in terms of the Article supra. In this context, it may be held that for the purposes of resorting to the 'function test', two important factors are the most relevant i.e. the extent of financial interest of the State/Federation in an institution and the dominance in the controlling affairs thereof. But when queried, it is not shown if the State/Federation has the majority of shareholding, or majority representation in the Board of Management of the Bank. As regards the authority and the role of the SBP (in the above context), SBP is only a regulatory body for all the banks operating in Pakistan in terms of Banking Companies Ordinance 1962 and suffice it to say that such regulatory role and control of SBP shall not clothe the Bank, with the status of a 'person' or the 'authority' performing the functions in connection with the affairs of the Federation. Rather it shall remain to be a private entity. In support of the above, reliance can be placed on two judgments of this Court reported as Salahuddin and 2 others v. Frontier Sugar Mills and Distillery Ltd. Takht Bhai and 10 others (PLD 1975 SC 244), which prescribes that "regulatory control does not make a person performing functions in relation to the federation or a province"; likewise in Pakistan Red Crescent Society and another v. Syed Nazir Gillani (PLD 2005 SC 806) it was held "such control must be particular to the body in question and must be persuasive on the other hand, when the control is merely regulatory whether under the statute or otherwise it would not serve to make the body a 'State', therefore, we have no hesitation to hold that the Bank is a private institution for all intents and purposes. And we vide short order dated 17-10-2012 has deferred our decision on the issue if such a private person is amenable to writ jurisdiction in the context of Article 199(1)(c) of the Constitution.

In case of Salahuddin v. Frontier Sugar Mills and Distillery Ltd. (PLD 1975 SC 244), the Honourable Supreme Court laid down similar test to assess whether a body or authority is a person within the meaning of Article 199 of the Constitution. The observation made in the judgment are copied as under: -

"We shall first take up Civil Appeal No. 7-P of 1974, which raises substantial questions of law of public importance relating to the amenability of public limited companies, and holders of offices therein like those of Director and Chief Executive, to the writ jurisdiction of the High Court under Article 201 of the Interim Constitution of 1972 or the corresponding Article 199 of the permanent Constitution of 1973. While granting leave to appeal the questions requiring consideration were formulated thus:

(a) That the High Court had erred in thinking that the respondent. Company was not a person within the meaning of clause (2) (a) (i) of Article 201 of the Interim Constitution, and, therefore, not amenable to its writ jurisdiction, for facts were brought to the notice of the learned Judges to show that the Provincial Government was an active party in the management of the affairs of this Company particularly, under Article 105 of the Articles of Association which gives to the Provincial Government the right to nominate its representative for attending the meetings of the shareholders, and for contesting election to the office of Director;

(b) That in any case the requirement that the respondent should be a person performing functions in connection with the affairs of the Federation or a Province is not attracted for the issuance of a writ in the nature of quo warranto as contemplated by clause (2) (b) (ii) of the said Article, as no such condition is in fact contained in this clause, which deals with a case of a person holding or purporting to hold a public office. According to the learned counsel, the office of the Director or the Chief Executive of a joint-stock company is a public office, and especially so in the present case, for the reason that these appointments were made under a statutory Order, namely, Companies. (Managing Agency and Election of Directors) Order, 1972; and

(c) That in the circumstances of the case, the pendency of a civil suit could not be regarded as an adequate alternative remedy in view of the time and expense involved in pursuing that remedy.

Clause (2) of Article 201 of the Interim Constitution, which is relevant in the present context, is as follows

"201.-(2) Subject to this 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 I of Part II,"

Clause (5) of this Article defines a "person" as including "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 Defence Services of Pakistan".

Clause (1) of Article 199 of the 1973 Constitution is in identical terms, and clause (5) of that Article also contains the same definition of the term "person". Both these Articles are in pari materia with Article 98 of the abrogated Constitution of 1962.

It will be seen that the power conferred on the High Court under sub-clauses (a)(i) and (a)(ii) of clause (2) of Article 201 of the interim Constitution can be exercised only in respect of a person performing, within the territorial jurisdiction of the Court, functions in connection with the affair of the Federation, a Province or a local authority. If the person whose acts, actions or proceedings are challenged before the High Court, does not fall within any of the specified categories, then he would clearly not be amenable to this extraordinary jurisdiction.

The term 'person' having been defined in clause (5) of the Article itself, and also in the General Clause: Act, does not present much difficulty; nor does the term 'local authority'. As observed by this Court in Deputy Managing Director, National Bank of Pakistan v. Ata-ul-Haq (P L D 1965 S C 201) "the expression "local authority" has been used in statutory phraseology in the Indian sub-continent for a great many years, and is always understood to mean an authority which is entrusted with the administration of a local fund. Local authorities are bodies exercising within limited territories included in a Province, powers which belong to the Province, but which by statute are delegated to the local authority. A local authority is ordinarily charged with functions of self-government, and has power of making bye-laws, of imposing taxation, and of maintaining and administering a local fund. In fact, it is evident from the order in which Article 98 mentions the three tiers of authorities that these are in a descending order of importance, first i.e., the Centre, being the most important, a Province being next in order of importance, and a local authority being the last in that order."

Now, what is meant by the phrase "performing functions in connection with the affairs of the Federation or a Province." It is clear that the reference is to governmental or state functions, involving, in one form or another, an element of exercise of public power. The functions may be the traditional police functions of the State, involving the maintenance of law and order and other regulatory activities; or they may comprise functions pertaining to economic development, social welfare, education, public utility services and other State enterprises of an industrial or commercial nature. Ordinarily, these functions would be performed by persons or agencies directly appointed, controlled and financed by the State, i.e., by the Federal Government or a Provincial Government. However, in recent years, there has been manifest a growing tendency on the part of Government to create statutory corporations for undertaking many such functions, particularly in the industrial and commercial spheres, in the belief that free from the inhibiting effect of red-tapism, these semi-autonomous bodies may prove more effective, flexible and also profitable. Inevitably, Government retains effective control over their functioning by appointing the heads and other senior officers of these corporations, by regulating their composition and procedures by appropriate statutes, and by finding funds for financing their activities.

Examples of such statutory corporations are the National Bank of Pakistan, the West Pakistan Water and Power Development Authority, the National Shipping Corporation, the Agricultural Development Bank of Pakistan, and the large number of Universities functioning under their respective statutes. On account of their common attributes, as mentioned in the preceding paragraph, they have all been regarded as persons performing functions in connection with the affairs of the Federation or a Province.

(See *Deputy Managing Director, National Bank of Pakistan v. At-ul-Haq* (P L D 1965 S C 201), *Wall Muhammad v. General Manager, WAPDA, Lahore* (P L D 1964 Pesh. 167), *Chairman, East Pakistan Industrial Development Corporation v. Rustom Ali* (P L D 1966 S C 848), *Muhammad Ashraf Pervaiz v. Agricultural Development Bank of Pakistan* (P L D 1973 Lah. 425), *Abdur Razzaq v. WAPDA* (P L D 1973 Lah. 188) and *R. T. II. Janjua v. National Shipping Corporation* (P L D 1974 S C 146).

However private organizations or persons, as distinguished from government or semi-government agencies and functionaries cannot be regarded as persons performing functions in connection with the affairs of the Federation or a Province simply for the reason that their activities happen to be regulated by laws made by the State. Accordingly, a joint-stock company, incorporated under the Companies Act, for the purpose of carrying on commercial or industrial activity for the benefit of its shareholders, cannot be regarded as a person performing State functions, just for the reason that its functioning is regulated by law or that the distribution of its manufactured products is subject to governmental control in the public interest. The primary test must always be whether the functions entrusted to the organization or person concerned are indeed functions of the State involving same exercise of sovereign or public power; whether the control of the organization vests in a substantial manner in the hands of Government; and whether the bulk of the funds is provided by the State. If these conditions are fulfilled, then the person, including a body politic or body corporate, may indeed be regarded as a person performing functions in connection with the affairs of the Federation or a Province; otherwise not.

This test is crucial to determine whether the entity is amenable to writ jurisdiction. In case of **PAKISTAN INTERNATIONAL AIRLINE CORPORATION and others--Appellants Versus TANWEER-UR-REHMAN and others---Respondents (P L D 2010 Supreme Court 676)** the Hon'ble Supreme Court of Pakistan, held that:

"12. Now let us see what is meant by the expression 'performing functions in connection with the affairs of the Federation'. The expression clearly connotes governmental or State functions involving an element of exercise of public power. The functions may be the traditional police functions of the State, involving the maintenance of law and order or they may be functions concerning economic development, social welfare, education, public utility services and other State enterprises of an industrial or commercial nature. Generally, these functions are to be performed by persons or agencies directly appointed, controlled and financed by the State; either by Federation or a Provincial Government. On the other hand, private organizations or persons, as distinguished from Government or Semi-Government agencies and functionaries, cannot be regarded as a person performing functions in connection with the affairs of the Federation or a Province, simply for the reason that their activities are regulated by laws made by the State. The primary test must always be:

- (i) whether the functions entrusted to the organization or person concerned are indeed functions of the State involving some exercise of sovereign or public power;*
- (ii) whether the control of the organization vests in a substantial manner in the hands of Government; and*
- (iii) whether the bulk of funds is provided by the State.*

If these conditions are fulfilled, then the person, including a body politic or body corporate, may indeed be regarded as a person performing functions in connection with the affairs of the Federation or a Province, otherwise not. [see Salahuddin v. Frontier Sugar Mills & Distillery Ltd. (PLD 1975 SC 244)].

13. Now we have to see whether the functions entrusted to the appellant-corporation are indeed functions of the State involving some exercise of sovereign or public power. The expression 'sovereign power' has been defined in Black's Law Dictionary 6th Ed. (1990) as "that power in a State, to which none other is superior or equal, and which includes all the specific powers necessary to accomplish the legitimate ends and purposes of government". The expression 'public power' has not been defined in any legal instrument, however, the word 'public' means "the whole body politic, or the aggregate of the citizens of a State, district or municipality" whereas the word 'power' means "the right, ability, or faculty of doing something" [Black's Law Dictionary 6th Edn. (1990)]. The above definitions of words 'public' and 'power' collectively suggest that 'public power' means "the right or authority vested in the whole body politic or the aggregate of the citizens of a State, District or Municipality to do something".

14. In order to understand the above proposition, it would be advantageous to have a glance to *Maqsood Ahmed Toor v. Federation of Pakistan* (2000 SCMR 928) and *Aitchison College v. Muhammad Zubair* (PLD 2002 SC 326). In *Maqsood Ahmed Toor's* case (*supra*) it has been held that an organization, not performing the functions of the State involving some exercise of the public powers, would not fall within the definition of a person. However, while applying the above referred tests in *Aitchison College's* case (*supra*), this Court observed that "we feel no hesitation in drawing inference that the Board of Governors, Aitchison College, Lahore headed by the Governor of the Province as its President along with other officers i.e. Secretaries Education, Finance and General Officer Commanding as well as unofficial Members are involved in providing education which is one of the responsibility of the State and by taking over its management and control the Board, exercises sovereign powers as well as public powers being a statutory functionary of Government who in order to provide it full legal/Constitutional protection had brought it into the folds of its Education Department by amending the Provincial Rules of Business as back as in 1994 and even if for sake of arguments if it is presumed that no financial aid is being provided to the College from the Provincial Public exchequer, even then, the College remains in dominating control of the Provincial Government through Board of Governors; therefore, the above test stands fully satisfied and we are persuaded to hold that organization of the Aitchison College, Lahore falls within the definition of a person". Likewise, in *Ziaullah Khan Niazi v. Chairman Pakistan Red Crescent Society* (2004 SCMR 189), while discussing the status of the Pakistan Red Crescent Society, it has been observed that "the respondent-Society was constituted by the provisions of section 2 of the Pakistan Red Crescent Society Act, 1920; its operational area covers the whole of Pakistan; the President of Islamic Republic of Pakistan is the President of the Society as provided by section 3 of the Act; by section 4 of the Act it is a body corporate having perpetual succession and a common seal with power to hold and acquire property, movable and immovable and may sue or be sued by the name of the Society; as enumerated in the General Principles of Society, its object and principal aims include the prevention and alleviation of the suffering with complete impartiality both at national and international level. The Society cannot be treated as a person performing functions in connection with the affairs of the Province; therefore, the employees of the Society cannot be treated as civil servants of the Province of Punjab, by any stretch of imagination". Subsequently, in *Pakistan Red Crescent Society v. Nazir Gillani* (PLD 2005 SC 806), the Court while following the dictum laid down in above mentioned case held that "a careful perusal of the above mentioned observations would reveal that it has been decided in a categorical manner that the Pakistan Red Crescent Society cannot be treated as a person performing function in connection with the affairs of the Federation or Province; we are conscious of the fact that the President of Pakistan is the President of the Pakistan Red Crescent Society and Minister Health, Government of Pakistan, is the *ex officio* Vice-President but it would have no substantial bearing on the legal character of the Society

because no budget allocation has been made by the Federal Government and no share capital is involved; the Pakistan Red Crescent Society generates its income from the donation made by public and allocation from International Agencies having a charitable character ... It is pertinent to point out that under section 5 of the Act the management and control of the affairs of the Society exclusively vests in the Managing Body; ..In the light of what has been mentioned hereinabove, the

only inescapable conclusion would be that Federal or Provincial Governments have nothing to do with the affairs of the Society and vice versa". It has been further held that "a careful perusal of the said rule would indicate that the "Managing Body" is competent to frame rules for the management, control and procedure of the Society; the rule-making powers has been conferred upon the Managing Body in an unambiguous manner and from whatever angle it is interpreted no role for framing of rules has been assigned to the Government and moreso no such role has been reserved by the Government for itself; it is worth-mentioning that no sanction or approval from any quarter including the Government is required for framing of such rules, which shall be framed by the "Managing Body" alone. It can thus safely be inferred that the powers qua rule-making exclusively fall within the jurisdictional domain of "Managing Body" and the ultimate conclusion would be that the rules or regulations framed by the Managing Body are non-statutory."

15. Another key factor in determining the status of an organization to be within the effective control of the Government is the factum of having controlling shares in it by the Government. This proposition has been elaborately examined by a larger Bench of this Court in Muhammad Mubeen-us-Salam v. Federation of Pakistan (PLD 2006 SC 602), wherein following the rule pronounced in Printing Corporation of Pakistan v. Province of Sindh (PLD 1990 SC 452), the Court held that "the fact that the part of the capital has been subscribed by the Government does not in any manner establish that the Federal Government controls the affairs of the appellant and the workers of the appellant are in the service of the State; similarly, if the Government has provided working capital, it would be a loan to the appellant, which has to be repaid; therefore, it cannot be said by any reason or logic that by doing so the Federal Government controls the affairs of the appellant or the workers of the appellant could be considered to be in the service of the State". It is also pertinent to mention here that in Muhammad Idrees v. Agricultural Development Bank of Pakistan (PLD 2007 SC 681) the impact of Muhammad Mubeen-us-Salam's case (supra) was reconsidered but as far as the above findings are concerned, these were not disturbed for the reason that there was no challenge to it.

It may not be out of place to refer to the case of **Aitcheson College, Lahore through Principal v. Muhammad Zubair** (PLD 2002 SC 326) wherein, while discussing the status of Aitchison College, Lahore, as a **"person"** under Article 199(5) of the Constitution of Pakistan, the August Apex Court observed that the College, originally managed by a registered society, was taken over by the Government of West Pakistan in 1961 under MLO No.86, dissolving the society and placing the College under a Board of Governors, headed by the Governor of Punjab. Despite not receiving financial assistance from the government, the College's management and control, including budget approval and staff appointments, are under the dominant control of the Provincial Government, particularly the Education Department. Consequently, the College is deemed a statutory body performing functions in connection with the affairs of the province, qualifying it as a "person" under the Constitution. This conclusion is supported by the court's analysis of relevant legal precedents, emphasizing the extent of governmental control and involvement in the College's affairs.

In the case ***PTCL and others v. Masood Ahmed Bhatti and others*** (2016 SCMR 1362), the key issue was whether the ***Pakistan Telecommunication Company Limited (PTCL)*** could be considered a "person" performing functions related to the Federation under Article 199(5) of the Constitution. The Hon'ble Supreme Court affirmed that PTCL, having succeeded the erstwhile T&T Department and being involved in telecommunications—a matter of national concern—was indeed a body performing functions related to the Federation.

Based on these precedents, the High Court's jurisdiction to issue writs against a body corporate depends on whether the entity meets the criteria set forth in the "**Functional Test**" as established by the Superior Courts of Pakistan. If an entity is performing functions that involve an element of public authority, is substantially controlled by the Government, and is primarily funded by the State, it is amenable to judicial review under the writ jurisdiction of the High Court.

Q. No. 2 Whether writ is maintainable against Islamabad Electricity Supply Company in the light of reply to the first question?

In order to reply this query, it is worth noting that the Islamabad Electricity Supply Company ("**IESCO**") is a Public Limited Company and falls in the category of Public Interest Companies under the third Schedule of the Companies Act 2017, owned by the Government of Pakistan, under the Administration of Ministry of Energy (Power Division).¹ It suggests that IESCO is performing functions with an element of public authority. Moreover, being owned by the Government indicates a level of control and likely funding by the State. Identical questions were dealt with the Sindh High Court in case of ***Syed FAISAL ALI and 16 others Versus FEDERATION OF PAKISTAN through Secretary Water and Power Development Authority Islamabad and 4 others*** (2019 PLC CS 751). In the said case, the questions namely (i) *Whether the Central Power Generation Company Ltd (**GENECO-II**) is discharging functions in connection with the affairs of Federation or a Province within the meaning of clause 5 of Article 199 of the Constitution of Islamic Republic of Pakistan, 1973? And* (ii) *Whether CPGCL (**GENECO-II**) is amenable to the Constitutional Jurisdiction of the High Court?* The Bench, comprising Hon'ble Messrs. **Irfan Saadat Khan and Adnan-ul-Karim Memon, JJ** found that:

*10. We have noted that CPGCL (**GENECO-II**) and other distribution companies² were created to effectuate the devolution of powers. Though these companies are distinct corporate entities incorporated under the Companies Ordinance, 1984, however, they are performing the same functions as once allocated to WAPDA under the WAPDA Act. Secondly, the plans for development and utilization of water and power resources of Pakistan on unified and multi-purpose basis are also approved by the Federal Government.*

*11. While dilating the question as to whether CPGCL (**GENECO-II**) is "**person**" within the meaning of Article 199(1)(a)(ii) read with Article 199(5) of the Constitution we refer to the test amenable to judicial review which has been generally classified by the Courts as the "**Functional Test**". **If the functions of these companies/institutions have an element of public authority or if they are performing public or statutory duties and carrying out transactions for the benefit of the public at large and not for private gain or benefit, then their action will be amenable to judicial review.** The Honourable Supreme Court in the case of *Abdul Wahab and others v. HBL and others* (2013 SCMR 1383), held that two factors are most relevant that is, the extent of financial interest of the*

State/Federation in an institution and the dominance in the controlling State/Federation in an institution and the dominance in the controlling affairs thereof. The case of Salahuddin v. Frontier Sugar Mills and Distillery Ltd. (PLD 1975 SC 244), the Honourable Supreme Court laid down similar test to assess whether a body or authority is a person within the meaning of Article 199 of the Constitution. The aforesaid view was further affirmed in Aitcheson College, Lahore through Principal v. Muhammad Zubair (PLD 2002 SC 326) and Pakistan International Airlines v. Tanweer-ur-Rehman (PLD 2010 SC 676).

*12. As per the profile of CPGCL (GENECO-II), it is a state enterprise. The Government owns the majority of shares. The Chief Executive of the Company is a nominee of the Government of Pakistan and has been delegated with such powers by the Board of Directors as are necessary to effectively conduct the business of the Company. In view of the above background and legal position, CPGCL can ordinarily be regarded as a "person" performing functions in connection with the affairs of the Federation under Article 199 (1)(a)(ii) read with Article 199(5) of the Constitution. **Thus, the High Court has jurisdiction to exercise judicial powers in the subject affairs of CPGCL (GENECO-II) under the Constitution. In the light of the aforesaid judgments of the Honorable Supreme Court of Pakistan, the objection on the maintainability of the captioned Constitution Petition is not sustainable in law and is accordingly rejected.***

While dealing a Writ Petition, against SSGC, the Hon'ble High Court of Balochistan in case of **Syed Nazoor Ahmed Agha and others vs Federation of Pakistan through Secretary Ministry of Petroleum and Natural Resources, Islamabad and others (2024 YLR 1735**, applied "**function test**" so as to ascertain the status of the SSGCL as "**person**" in the light of Article 199 (1) (5) of the Constitution of Pakistan, making reference to the case of **Pakistan Defense Officers Housing Authority (2013 SCMR 1707)**, held that the High Courts can issue writs against SSGCL, because SSGCL is a State-Owned Entity (hereinafter "SOE") and its name exists as SOE at Sr. No.7 in the list of SOEs issued by Finance Division Government of Pakistan. It further reveals that Federal Government is the majority shareholder of SSGCL and is responsible for its management control. The Ministry of Petroleum and Natural Resources is engaged in the administration of SSGCL.

In summary, the analysis of the above precedents confirms that IESCO, as a state-owned entity performing public functions, is subject to the High Court's constitutional jurisdiction. The precedents set forth in cases involving similar public companies establish that entities with substantial government control and public service functions are amenable to judicial review.

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1. <https://www.iesco.com.pk/index.php/organisation/legalstatus>
 2. *Nine distribution companies also includes IESCO*