

IN THE HIGH COURT OF SINDH, KARACHI

Succession Miscellaneous Application No.230 of 2016

[In the matter of Letter of Administration of deceased Tahir Ahmed Khan]

Dates of hearing : 18.01.2017 and 23.05.2017.
Date of order : 02.06.2017
Petitioner : Ms. Saira Ahmed Khan, through
Mr. Umair A. Qazi, Advocate.

Case law cited by learned counsel for Petitioner.

1. The All Pakistan Legal Decisions (P L D) 1968 Karachi page-480
[Yousuf Abbas and others v. Mst. Ismat Mustafa and others]
2. The All Pakistan Legal Decisions (P L D) 2016 Supreme Court
page-174
[Muhammad Ramzan (Deceased) through L.Rs. and others]
3. 2001 WL 825157
[Mian Aftab Ahmed v Habib Bank Limited]
(No.A2/2000/3343, Neutral Citation Number: [2001] EWCA Civ 1270,
Court of Appeal (Civil Division) 31 July 2001,
before: Lord Justice Mummery Sir Martin Nourse
Tuesday 31st July, 2001)

- Law under discussion:**
- (i) The Succession Act, 1925
 - (ii) Civil Procedure Code, 1908 (Pakistan)
 - (iii) The Muslim Family Laws Ordinance, 1961
 - (iv) The Foreign Judgments (Reciprocal Enforcement) Act, 1933
 - (v) The Reciprocal Enforcement of Judgments (Pakistan) Order, 1958
 - (vi) Pakistan Act 1990 (United Kingdom)
 - (vii) Federal Law No.11 of 1992-The Civil Procedures (United Arab Emirates).
 - (viii) Universal Declaration of Human Rights
(Adopted by General Assembly of the United Nations on December 10, 1948)

DECISION

Muhammad Faisal Kamal Alam, J: The present proceeding (intestate in nature) in respect of the estate left by Tahir Ahmed Khan (“Deceased”) has been filed by his legal heirs including Ms. Saira Ahmed Khan, one of the daughters, being the petitioner, with the following prayer:

- “1. *This Hon’ble Court may be pleased to grant a Letter of Administration in favor of the Petitioner for the complete estate of the Deceased, Late Mr. Tahir Ahmed Khan, as set forth in Schedule of Properties / Annexure “D” (Annexed herewith).*
2. *That this Hon’ble Court may be pleased to grant a Succession Certificate in favour of the Petitioner to the extent of the moveable property set forth in the Schedule of Properties.*
3. *Grant any relief as this Hon’ble Court deems fit and proper in the circumstances of the case.”*

2. The names of legal heirs are mentioned in paragraph-4 of the petition and they all are children of the Deceased, who died at a Hospital in Karachi (Pakistan) on 18.07.2016. When queried about wife of the Deceased, that is, mother of present Petitioner and her siblings, the learned counsel has stated that the deceased had divorced his wife long ago, through a Divorce Deed dated 22 January, 1996, which was subsequently recognized by the relevant Authority (Committee) and a Certificate was also issued in this regard on 4th May 1996. As an evidence, both the Divorce Deed and the Committee Certificate issued in terms of Section 7 of the Muslim Family Law Ordinance, 1961, have been produced under a Statement of the Counsel for the petitioner.

3. Original Death Certificate of above named Deceased is appended as Annexure 'A' and Family Registration Certificate issued by National Database and Registration Authority ("NADRA") is available at page-21 of the case file, evidencing the fact that no legal heir has been missed out. Both these documents are issued by the competent government functionaries. Affidavits of two independent witnesses, who know the family of Deceased, have also been appended / filed in support of the claim, in order to meet statutory requisite of Succession Act, 1925, as well as the Sindh Chief Court Rules. Schedule of Property is available at page-23, according to which Deceased was maintaining a bank account in local branch of Standard Chartered Bank Limited (at Karachi), whereas two of his three immovable properties are situated in United Kingdom ("UK"), whereas third apartment is situated at the 10th Floor, Torch Tower Building, Dubai, United Arab Emirates. Descriptions of the properties in the United Kingdom are given below:

1. Flat No.105, Crosshall Building, 9 Crosshall Street, Liverpool L1 6DQ, located in Liverpool, United Kingdom.
2. Unit 50, Libertas, 40-50 St. James Street, Liverpool L1 0AB located in Liverpool, United Kingdom, and

4. The petitioner and legal heir No.3-Maha Tahir Khan, along with their above-named counsel appeared before the concerned Deputy Registrar (O.S) of this Court in respect of subject proceedings, whereas two other legal heirs, namely, Chenghez Ahmed Khan and Nada Tahir Ali, the son and daughter (respectively) of the Deceased, have sent their original Special Power of Attorney(s) from Pakistani Mission at Jeddah and Dubai, in support of the grant of instant petition, as these two legal heirs reside in the above countries.

5. Preliminary proceeding was conducted by the Deputy Registrar of this Court before whom parties have appeared and he also perused the documents produced. Publication of this petition was made in newspapers, namely, daily 'Jang', in its issue of 19.10.2016 and 'The News', in its issue of 18.10.2016; both these newspapers have wide circulation. No adverse claim was filed by any person in respect of the estate left by the Deceased. Petitioner has also filed a Statement that the estate left by the deceased is not under any liability. Admittedly, instant matter remained non-contentious and thus estate is to be distributed amongst the legal heirs in terms of Section 37 of the Succession Act, 1925, which for convenience is reproduced herein below:

“37. Where intestate has left child or children only. Where the intestate has left surviving him a child or children, but no more remote lineal descendant through a deceased child, the property shall belong to his surviving child, if there is only one, or shall be equally divided among all his surviving children.”

6. The issue of maintainability was raised in view of a recent Judgment of the Honourable Supreme Court of Pakistan reported in **The All Pakistan Legal Decisions (P L D) 2016 Supreme Court page-174** [*Muhammad Ramzan (Deceased) through L.Rs. and others*]- (*Ramzan Case*). On 18.01.2017, Mr. Umair A. Qazi, learned counsel for the petitioner, argued on the maintainability of the petition and submitted that the above Judgment of the Hon'ble Apex Court is distinguishable on the facts and point of law while placing reliance on another Judgment of this Court reported in **The All Pakistan Legal Decisions (P L D) 1968 Karachi page-480** (ibid)-(*Yusuf Abbas Case*).

7. With the able assistance of the learned counsel for the Petitioner, I have examined the record and have given my thoughtful consideration to the facts of present case and the question of law involved.

8. Present petition is about cross-border succession issue that falls within the domain of Private International Law ('PIL'). In the first Judgment handed down by the Honourable Supreme Court, (*Ramzan's case*) the basic facts were that a Suit for Administration was filed by mother in respect of the estate left by her deceased son, namely, Muhammad Anwar Irshad. In the said law suit, wife and children of the said Muhammad Anwar Irshad were impleaded as defendants, who were residing in England at that relevant time. Both properties (moveable and immovable) forming part of the estate were situated in Pakistan as well as England. Suit was partly decreed to the extent of moveable and immoveable properties situated in Pakistan only. The parties litigated up to the Honourable Apex Court (of Pakistan) when the afore mentioned Judgment was pronounced.

9. In the above cited case, the earlier reported decision of Yousuf Abbas and others (ibid) has also been considered but not overruled. Their lordships (in Hon'ble Supreme Court) in paragraph-17 of the above *Ramzan's* Judgment have laid down the condition about the applicability of earlier case of Yousuf Abbas, only when facts of a case are covered by paragraph-21 of the later Judgment. It would be advantageous to reproduce (herein under) the paragraphs-17 of the Hon'ble Supreme Court's decision and paragraph-21 of the Sindh High Court's Judgment, in order to proceed further in the matter:

Hon'ble Supreme Court's decision in Ramzan case {supra}:

“17. In light of the entire discussion undertaken, it may be stated that even if the rules of private international law are disregarded,

the suit of the appellants in relation to the property situated abroad could only be entertained if it was brought within the purview of section 20, C.P.C., as is clearly laid down in paragraph 21 of the judgment in the Yusuf Abbas case. But for the reasons stated above and from the given facts of the case, the present matter does not fall within the purview of section 20, C.P.C. Hence, Jurisdiction in relation to the property situated in England will necessarily have to be determined with regard to the relevant principles of private international law. The courts of Pakistan could only take cognizance in relation to the immovable property situated in Pakistan subject to the limitations prescribed in section 16 of the C.P.C. It may be contended that they should not even have determined the rights to the movable property in Pakistan inter se the parties in derogation of the rule of *lex domicilii* in private international law. However, this element may have become irrelevant since the defendants submitted to the jurisdiction of Pakistani courts in relation to the movable property in Pakistan and therefore the Pakistani courts were competent to determine the rights of the parties in relation to the same. But there is no legal justification for the courts in Pakistan to assume jurisdiction over any property, movable or immovable, situated in England.

Conclusion: As can be discerned from the preceding discussion, cross-border succession gives rise to the most important question of jurisdiction of the courts. It must be understood that the question of jurisdiction is separate from the issue of the applicable law. It is correct to state that the English courts may apply Muslim law in such a case, hence the question to be addressed never revolved around the law applicable, rather the question was ultimately whether the courts in Pakistan had the jurisdiction as under sections 16 to 20, C.P.C. to entertain the suit in question and adjudicate upon the disputed property in England. Based on the reasons detailed above, this Court has answered the question in the negative, affirming the concurrent findings and conclusion of the courts below. The plain application of the relevant sections of C.P.C. provides that the courts in Pakistan will have jurisdiction in respect to property situated in Pakistan. The said sections do not envisage an extra-territorial exercise of jurisdiction, neither is such an extra-territorial exercise of jurisdiction desirable in clear violation of sections 16-20, C.P.C.

and also in line with the established and recognized principles of private international law.

In view of private international law this Court finds that the international responsibility of Pakistan to respect the territorial jurisdiction of England cannot be ignored. It has never been disputed that the property in dispute is situated outside Pakistan. As far as the Pakistani courts possessed jurisdiction over to the property situated in Pakistan, the decision was given in favour of the plaintiff Mst. Hafi (now deceased).”

(Underlined for adding emphasis)

Sindh High Court’s Judgment in Yusuf Abbas case (ibid):

“21. *It will thus be seen that the Courts in Pakistan and India have entertained suits for reliefs with regard to properties situated in foreign territories. In general, the view has been the this jurisdiction is not exercise under the Code of Civil Procedure, but on the principles which the Courts of Equity in England have applied in exercising jurisdiction in personam. I would, however, think that the exercise of this jurisdiction can he founded on the provisions of section 10 of the Civil Procedure Code itself. Under the explanation to section 16, the "Property" referred to in this section, and also in sections 17, 18 and 19, mea "property" situated in Pakistan. If an action does not coin within the purview of any of these sections, section 20 can then be invoked, and an action can be brought in a court in Pakistan even with regard to foreign immovables, if any of the conditions enumerated in clauses. (a), (b) and (c) of this section is in existence, that is, if the defendant, or each of the defendants resides or carries on business or personally works for gain within the local limits of the court's jurisdiction or, if only one of the defendant fulfils this condition, the court gives leave to sue the other's defendants or if the latter acquiesce in the institution of the suit, o if the cause of action has wholly or partly arisen within the jurisdiction of the Court. Section 20, is, of course, made subject to the, limitations contained sections 16, 17, 18 and 19. One of these limitations is that the property with regard to which-the suit is brought should be properly situated in Pakistan. This particular limitation, however, would disappear if the property is not situated within Pakistan, in which case there will be no bar to the exercise of jurisdiction over*

foreign immovables under section 20 of the Code. In my opinion, this section embodies the principles which the Courts of Equity in England have applied in exercising jurisdiction in personam. I would, therefore, venture to say that under section 20, a suit with regard to properties situate outside Pakistan can be brought in a Court in Pakistan, if the Court decides to assume jurisdiction and if there exists any of the conditions enumerated in this section for the exercise of the jurisdiction. If the Court does exercise jurisdiction, its judgment or order will be enforceable through the personal obedience of the defendants by dealing with them in an appropriate manner, such' as for contempt or sequestration of their properties in Pakistan.”

10. Facts of the present case, which admittedly is a non-contentious one, have to be examined in the light of *ratio decidendi* of the above two Judgments; Ramzan and Yusuf Abbas cases. This is necessary because of peculiar facts of present petition, relating to the immoveable properties of the Deceased, which are situated in the jurisdiction of United Kingdom and United Arab Emirates, the Countries with which Pakistan has bilateral arrangement of enforceability of Judgments. This aspect is discussed in the following paragraphs.

11. The crux of the dictum laid down by the Honourable Supreme Court in Ramzan case is that it is a settled rule of Private International Law that for an immovable property, the law of the place, where the immovable property is situated, will be applicable, that is, *lex situs*, whereas, for a moveable property, the governing law will be *lex domicilii*, that is, where the Deceased had resided, while holding that Pakistani Courts will have no jurisdiction in respect of the properties, which are outside Pakistan, but will only have jurisdiction to adjudicate upon those properties and issues arising therefrom, which are situated within the territorial limits of Pakistan. The

above decision has a support of long standing doctrine of judicial comity as well as respect shown to sovereignty of other countries.

In addition to the above, the other distinguishing factor was a serious objection of jurisdiction raised in the above Muhammad Ramzan case, by the defendants, who were residing in the UK, whereas in the present petition, it is an admitted position that all the parties, the petitioner and other legal heirs, have themselves submitted to the jurisdiction of this Court with a prayer that an order for the administration of the estate left by the Deceased be passed. The second distinguishing factor in the present case is that, admittedly it is a non-contentious matter and it has been specifically mentioned in the pleadings that though the Deceased was domiciled in Pakistan, having a Pakistani Passport and Computerized National Identity Card (CNIC); Annexure 'B' in the Court file, but have properties outside Pakistan. In this context, if paragraph-21 of Yusuf Abbas and others' (ibid), is read carefully for guidance, it was held, that Courts in Pakistan can exercise jurisdiction in respect of the properties outside Pakistan by invoking the rule of jurisdiction in personam and in such cases, Section 20 of the Civil Procedure Code, 1908, *inter alia*, about cause of action vis-à-vis an immovable property situate within Pakistan, would not be applicable.

12. In addition to the above, in my considered view, Sections 13 and 44-A of our Civil Procedure Code, 1908, make a provision for recognition of foreign judgments by Pakistani Courts, as Pakistan also has a reciprocal arrangement with other Countries. It would be advantageous to reproduce the above provisions as under:

“13. When foreign judgment not conclusive. A foreign judgment shall be conclusive as to any matter thereby directly

adjudicated upon between the same parties under whom they or any of them claim litigating under the same title except—

- (a) where it has not been pronounced by a Court of competent jurisdiction;*
- (b) where it has not been given on the merits of the case;*
- (c) where it appears on the face of the proceedings to be founded on an incorrect view of international law or a refusal to recognise the law of [Pakistan] in cases in which such law is applicable;*
- (d) where the proceedings in which the judgment was obtained are opposed to natural justice;*
- (e) where it has been obtained by fraud;*
- (f) where it sustains a claim founded on a breach of any law in force in [Pakistan].”*

“44-A. Execution of decrees passed by Courts in the United Kingdom and other reciprocating territory. (1) Where a certified copy of decree of any of the superior Courts of the United Kingdom or any reciprocating territory has been filed in a District Court, the decree may be executed in [Pakistan] as if it had been passed by the District Court.

(2) Together with the certified copy of the decree shall be filed a certificate from such superior Court stating the extent, if any, to which the decree has been satisfied or adjusted and such certificate shall, for the purposes of proceedings under this section, be conclusive proof of the extent of such satisfaction or adjustment.

(3) The provisions of section 47 shall as from the filing of the certified copy of the decree apply to the proceedings of a District Court executing a decree under this section, and the District Court shall refuse execution of any such decree, if it is shown to the satisfaction of the Court that the decree falls within any of the exceptions specified in clauses (a) to (f) of section 13.

Explanation 1. “Superior Courts”, with reference to the United Kingdom, means the High Court in England, the Court of

Session in Scotland, the High Court in Northern Ireland, the Court of Chancery of the County Palatine of Lancaster and the Court of Chancery of the County Palatine of Durham.

Explanation 2. "Reciprocating territory" means [The United Kingdom and such other country or territory as] the [Federal Government] may, from time to time, by notification in the [official Gazette], declare to be reciprocating territory for the purposes of this section; and "superior Court", with reference to any such territory, means such Courts as may be specified in the said notification.

Explanation 3. "Decree", with reference to a superior Court means any decree or judgment of such Court under which a sum of money is payable, not being a sum payable in respect of taxes or other charges of a like nature or in respect of a fine or other penalty, and

(a) with reference to superior Courts in the United Kingdom, includes judgments, given and decrees made in any Court in appeals against such decrees or judgments, but

(b) in no case includes an arbitration award, even if such award is enforceable as a decree or judgment.]”

13. The Research Department of our Court has provided informative material for the present case; the most important of which is the Foreign Judgments (Reciprocal Enforcement) Act, 1933, promulgated by United Kingdom, *inter alia*, for recognition of foreign judgments of Superior Courts of other countries. Superior Court has been defined in subsequent legislation of UK having title: **Pakistan Act 1990**, which makes a reference to the earlier statutory instrument No.141 of 1958 of ‘Judicial Committee’, viz. The Reciprocal Enforcement of Judgments (Pakistan) Order, 1958 (hereinafter collectively referred to as the “**U.K. Statutes**”). In section 2 of

this last statutory instrument, this Court has been mentioned as Superior Court, meaning thereby that decisions handed down by this Court are recognized and enforceable in the UK. It would be advantageous to reproduce herein under the relevant provision of Pakistan Act 1990: -

“Pakistan Act 1990

1990 CHAPTER 14

An Act to make provision in connection with the re-admission of Pakistan as a member of the Commonwealth. [29th June 1990]

BE IT ENACTED by the Queen’s most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. The provisions in the Schedule to this Act shall have effect, being amendments and other provisions consequential on the re-admission of Pakistan as a member of the Commonwealth.

2.--(1) This Act may be cited as the Pakistan Act 1990.

(2) The Pakistan Acts 1973 and 1974 are hereby repealed.

(3) This Act shall be deemed to have come into force on 1st October 1989.

<p>Cosquential provisions relating to Pakistan.</p>

<p>Short title, repeals and Commencement.</p>

CONSEQUENTIAL PROVISIONS RELATING TO PAKISTAN

Commonwealth Institute

1. In section 8(2) of the Imperial Institute Act 1925, as amended by the Commonwealth Institute Act 1958 (power to vary the provisions of the said Act of 1925 if an agreement for the purpose is made with the governments of certain territories which for the time being are contributing to the expenses of the Commonwealth Institute) after “India, “there shall be inserted “Pakistan,”.

Enforcement of Judgments

8. The operation of the Reciprocal Enforcement of Judgments (Pakistan) order 1958 shall not be affected by any change in the status of Pakistan since the making of that Order; and, for the

purposes of any further Order in relation to Pakistan under Par I of the Foreign Judgments (Reciprocal Enforcement) Act 1933, section 7 of that Act and any Order in Council under that section.”

14. Learned counsel for the Petitioner has also placed reliance upon a case of *Mian Aftab Ahmed vs. Habib Bank Limited* (mentioned in the title) having citation 2001 WL 825157, decided by Court of Appeal (Civil Division) on 31 July 2001, in order to fortify his arguments on behalf of Petitioner that by invoking above mentioned U.K. Statutes, the learned UK Court has in the above decision, given recognition to a Judgment handed down by High Court of Sindh (this Court) in a banking dispute.

15. Similarly, there is also a provision in the Civil Procedure Statute of United Arab Emirates with regard to enforceability of decisions given by other countries. The relevant provisions are mentioned in the Chapter IV of Volume Three, in Federal Law No.11 of 1992 of the Civil Procedure Law of United Arab Emirates. These provisions, *inter alia*, pertain to the Execution of Foreign Judgements, Orders and Deeds. Under Article (235) of this Chapter, recognition has been accorded to the Judgments and Orders given in Foreign Countries. Besides this, under an arrangement of reciprocity, the Federal Government (of Pakistan) through its Law, Justice and Human Rights Division has issued a Notification dated 06.03.2007 being S.R.O.208(I)/2007, *inter alia*, in exercise of powers mentioned under Section 44A of our Code of Civil Procedure, 1908, whereby United Arab Emirates has been declared a reciprocating territory and its Court of Appeal has been recognized as a Superior Court for the purpose of the said section. For the sake of reference, contents of said S.R.O. as well as relevant portion of the United Arab Emirates Civil Procedures Law are reproduced herein below: -

“NOTIFICATION

Islamabad, the 6th March, 2007

“S.R.O. 208(I)/2007.–In exercise of the powers conferred by Section 44A of the Code of Civil Procedure, 1908 (Act V of 1908), the Federal Government is pleased to declare the United Arab Emirates to be a reciprocating territory and the Court of Appeal of the United Arab Emirates to be Superior Courts for the purposes of the said Section.”

WHEREAS under section 44A of the Code of Civil Procedure, 1908 (Act V of 1908), the Federal Government is empowered to declare, by notification in the Official Gazette, any country to be reciprocating territory for the purposes of said section and also to declare Superior Courts with reference to any such territory;

NOW, THEREFORE, in exercise of the powers conferred by section 44A *ibid*, the Federal Government is pleased to declare the United Arab Emirates to be a reciprocating territory and the Court of Appeal of the United Arab Emirates to be Superior Courts for the purposes of the said Section.”

Similarly, relevant enactment of United Arab Emirates-Federal Law No.11 of 1992 provides_

“**Article (235)**

1 - Judgments and orders passed in a foreign country may be executed in the UAE under the same conditions prescribed by the law of such a country.

2 - The order for execution order shall be applied for before the court of First Instance in whose circuit the execution shall take place in the usual procedure for submission of the action; however, the order for execution may not be effected except when the following has been ascertained:-

- a. that State courts have no jurisdiction over a litigation in which the judgment or the order has been given, and foreign courts that have issued them have jurisdiction according to the international judicial jurisdiction prescribed in their laws.

- b. that a judgment or order has been issued by a competent court in accordance with the law of the country in which it is issued.
- c. that the parties to a lawsuit in which a foreign judgment has been issued have served with summons to appear, and that they are properly represented.
- d. that the judgment or order has acquired res judicata power according to the law of the court that has issued such an order.
- e. that it is not contradictory with a judgment or order already issued by a court in the State and that its contents are not in violation of public order or morals therein.

Article (236)

The provisions of the preceding article shall be applied to the arbitrium issued in a foreign country. The arbitrium shall be given in an arbitrable question according to the law of the state and be executable in the country where it was issued.

Article (237)

1 - Authenticated instruments and records of reconciliation attested by the courts in a foreign country may be ordered to be executed in the state under the same conditions stipulated in the law of such country for the execution of like instruments issued in the UAE.

2 - The execution order referred to in the preceding paragraph shall be demanded by a petition to be submitted to the judgment of execution. The execution order may not be made until after ascertaining that the requisite conditions for enforceability of the instrument or the record are met according to the law of the country where the attestation or authentication thereto has been made, and that it is free from anything that violates morals or public order in the state.

Article (238)

The rules provided for in the preceding articles shall not affect the terms of treaties between the UAE and other states in this respect.”

16. After perusal of the cited case law and material on International Law, in my considered view, the Honourable Supreme Court has rightly enunciated the principles of Private International Law as mentioned herein above. However, had the above UK Statutes not held the field, there would have been no second opinion that; this Court has no jurisdiction in respect of the immovable properties situated in the United Kingdom, or for that matter, outside Pakistan. However, in light of the statutory provisions of United Kingdom and United Arab Emirates as reproduced herein above, and Notification of Government of Pakistan for recognition and enforcement of decisions with United Arab Emirates, I am compelled to distinguish this case from the above referred decision of the Hon'ble Supreme Court in the *Ramzan case*, and make the preceding factors the *ratio decidendi* for my present decision.

17. The other inescapable aspect of the case is that when it is claimed that the world has become a global village and different international fora through multi-lateral treaties have been established for settlements and decision of disputes primarily arising out of financial transactions, trade liberalization policies are adopted by countries for enacting municipal laws having an ingredient of extra-territorial implication and application, then in the same way, those issues which are not purely of fiscal significance but concern rights and interests of a common person, should also be given equal importance. The world should not become a global village merely for achieving financial objectives but also for the convenience of an ordinary citizen (person). It would be an inconvenience, rather a hardship for the present Petitioner and her siblings to file the proceeding in respect of properties of her deceased father in three different Countries; Pakistan for moveable property, United Kingdom and United Arab Emirates for the

immoveable properties, particularly, **when instant Proceeding is a non-contentious in nature.** Proprietary rights are mentioned in Article 17 of the Universal Declaration of Human Rights and hence they can neither be ignored nor their significance can be lessened.

18. Thus, in view of the above discussion, proceedings of the nature can be initiated in one of the jurisdictions, where the properties are situated and is enforceable in other foreign jurisdictions in view of the above mentioned Statutory provisions and Executive Instruments.

19. The upshot of the above discussion is that, present petition is granted as per Rules. The Petitioner will file an interim report within two months from today together with accounts of the estate in terms of Section 317 of the Succession Act, 1925.

JUDGE

Dated: 02.06.2017.

Riaz Ahmed / P. S.*