

أعوذ بالله من الشيطان الرجيم  
 بسم الله الرحمن الرحيم  
 ربي شرفني في عمري وليس لي امرئ اهل لخدمة من لسانى لغفسي فولى  
 الصلوات على محمد وآله طاب ثراه على ابي ابراهيم ائمة الهدى صلوات الله عليهم اجمعين  
 انك صديقي محمد

The Honourable Mr. Justice Aqeel Ahmed Abbasi, Mr. Arshad

Siraj Mr. Munawar Shaikh, President, Karachi Tax Bar

Association, *Mr. MusTfoz Latifhahi Friends High Court Bar, Mr. Naeem Qureshi*  
 Office bearers of Pakistan Tax Bar, Karachi Tax

Bar and other Bar Associations of the ~~Country~~.

*President Karachi Bar*

My learned fellows Members of the Tribunal, officials of the Inland Revenue Department, Hon'ble Guests, ladies and gentlemen.

Asssalam-O-Alekum,

This is indeed a very sorrowful occasion. We have assembled today to pay homage , respect and tribute to distinguished two Senior Advocates, Late Mr. Masood Ahmed Abbasi and Mr. Siraj-ul-Haque Memon who died in quick succession with in period of couple of months.

انا لله وانا اليه راجعون

The Bio-datas of late Mr. Masood Ahmed Abbasi and late Mr. Sirajul Haque Memon have elaborately been read out by my

predecessors so I need not to repeat the same in that manner due to paucity of time. However you may have to bear the brief repetition in this respect.

جو بارہ کش کے پرانے وہ اٹھتے جاتے ہیں

For both of them it may be said.

ڈھونڈو گئے تھے ملکر ملکر ملکر  
ملنے کے ہیں نایاب ہیں ہم

### Ladies and Gentlemen

When we are born, we come here with a return ticket. Life is one of the only products in which there is always an expiry date. The only difference is that there is no law which requires the expiry date to be printed on the product. Therefore when we are born, the day on which we will go is embedded on our



forehead. Unfortunately, not we nor the people around us can read that date. It is the Almighty Allah who decides when he takes you away.

Death is a reality, which has neither been nor can ever be denied. Probably, this is among the realities, which cannot be denied by anyone, whosoever he may be, or wherever he may be. It has to come, at a time, the date, and place, decided by Allah Almighty. As per our concept of death enshrined by Islamic principle it is perishing of body—not the soul. The soul remains forever and enjoys eternal life. The death is a bridge between two lives, the mortal life and the eternal life. Life is followed by death and death is followed by eternal life.

It is really a sad occasion that we are sitting at the bench not to hear the arguments of our learned Member of the Bar late Mr. Masood Ahmed Abassi and Mr. Siraj-ul-Haque Memon, but to condole their death. Our memories are so vivid even today that we feel that late Mr. Masood Ahmed Abassi and Mr. Siraj-ul-Haque Memon are still among us and might standup and start their arguments. Mr. Abassi and Mr. Memon were not only advocates but, an institution in themselves. The legal acumen and the pleasant manner of arguments of both of them were not only convincing but due to their valuable assistance, created an aura of great learnings, beneficial for the bench and the bar in the shape of reported and unreported decisions. Both of them were the living encyclopedia not only on all the legal matters but specifically for the tax laws.

Death is a reality and everybody has to face it. But there are some deaths which are mourned by everybody and both the Honorable Members of the Bar were full of wisdom having philosophical approach in their own style on all matters specially the fiscal laws. It is very difficult to fill the vacuum created by both of them. We had the benefit of their appearance before this Bench and knowledge on tax laws and I have no hesitation in admitting that I have been seeking their guidance whenever essential. They used to appear before this Bench and they argued with full command on subjected issues and presented strenuously their point of view. Whenever they would come to know about the weakness in their case, arguments, I recall they would feel no hesitation to concede immediately.



Ladies and gentlemen,

In private life Late Mr. Abbassi & Mr. Memon both were lovable men, a quality that struck others as characteristic of their nobility marked by absence of pride and generosity of their heart. They were ardent critic of human nature. With their pleasant disposition, frankness of heart coupled with the element of satire, they used to provide life to the society.

آنکھوں میں بس گئے اور دل میں سما گئے

The Members of the Bar present here who have jam packed this Court room would join me to a suitable epitaph to the various qualities they had.

They had malice to none but charity to all. They will be remembered for manifold qualities for all times to come.

The Late Mr. Masood Ahmed Abbassi and Mr. Siraj-ul-Haque

Memon are no longer with us but their indomitable spirit is amply reflected in their illustrious sons, I mean Honorable Justice Mr. Aqeel Ahmad Abbassi and Mr. Arshad Siraj who has also been a Judge of Sindh High Court.

Ladies and gentlemen,

Late Mr. Abbasi and Mr. Memon were not only the personalities having qualifications but were having the exceptional nature which a human can acquire to become Beacon House for others.

Both of them were very competent lawyers. They were philosophers, scholars, champions of Education , an expert of laws particularly the taxation laws and above all a very good human being. They had an excellent way of pleading their cases. They always canvassed their arguments without



annoying the Court, and without passing sarcastic remarks on the opponent.

Ladies and gentlemen, to pay attribute to each of them separately, let me briefly narrate some of the salient features of their lives.

**Professor Masood Ahmed Abbasi** who was also my teacher in S.M. Law College, Karachi, however, I concede my attendance in his classes to be insignificant. It is my privilege that when I joined the Tribunal, I derived benefits from his expert legal arguments. He was a pious man, intellectual, philosopher and professor of law.

مدرسہ اسلامیہ کا اس کا خدا سے ملنا ہوا  
چپ ہو کر لب کشا ہو بلا کا خطیب تھا

He was also an author of more than 150 leading Articles having contained more information on various topics and subjects. He was also a religious scholar and compiled booklet titled "Non-Muslims Verdict on Hazrat Muhammad Peace be upon him". His articles are published on different subjects more particularly he pen down on income tax laws and also have written books on Taxation laws for the benefit

of all of us. For late Mr. Abbasi I may say as the Allama Iqbal has said:

سب سے جگر لالہ میں تھنڈک ہو وہ شبینم  
دریاؤں کے دل حسین سے وصل جائیں وہ طومان

Now I come to **late Mr. Siraj-ul-Haque Memon** who was a philanthropist, intellectual, philosopher, scholar, thinker and an Advocate. He started his career after selection through Federal Public Service Commission in early 60s by joining Income Tax Department but resigned from the Tax Department and embarked in legal profession and soon after became a great jurist. He was linguistic expert. He had been Editor in Chief of Sindhi News Paper Daily Hilal-e-Pakistan as appointed by then Prime Minister Late Zulfiqar Ali Bhutto. He wrote the master piece work "SINDHI BOLI", history and origin of Sindhi language and also wrote many novels and



short stories in Sindhi language. He also rendered his valuable services in writing Sindhi-English Dictionary and for this he was head of board of Oxford University Press. Mr. Memon was many times called by the Courts as amicus curie for resolving intricate issues, and never disappointed the courts.

In short, we may observe:

زندگی تھی سیری سہا ب سے تاسیہ تر  
خوب تر تھا مجھ کے تارے سے ہی سیرا سر

"when good men die

Their goodness does not

Perish,

But lives though

They are gone"

Ladies and gentlemen,

If life is cut, when it acquires full maturity, great capability and understanding of human nature and affairs, it causes irreparable loss because due to these qualities it could contribute much more for the well-being, happiness and prosperity of the country, the people and the institutions .

What is most certain is death and what is most uncertain is life yet we, generally speaking, do not seem to prepare for last journey and eternal life. Most of us seem to pay attention to acquisition of wealth, unmindful that such acquisition would be of no use to us in the life hereafter unless we dedicate the same to some noble cause. We on the benches as a Judges and in the Bar as Lawyers like all other human beings have a short span of life and not immune from the reality of death. We may either gradually fade away or suddenly disappear for

that is the course of life and the rule of nature and that is what the Holy Qur'an says in Sura Al-Rehman"

كُلُّ مَنْ عَلَيْهَا فَانٍ ۝ وَبَقِيَ وَجْهُ رَبِّكَ ذُو الْجَلَالِ وَالْإِكْرَامِ ۝

" All that is on earth will perish, but will abide (for ever) the face of the Lord full of Majesty, Bounty and Honour."

In Sura-e-Anbia, The Almighty Allah says:

كُلُّ نَفْسٍ ذَائِقَةُ الْمَوْتِ ۖ وَنَبْلُوكُم بِالشَّرِّ وَالْخَيْرِ فِتْنَةً ۖ وَاللَّيْئَاتُ رَجُوعٌ ۝

"Every human being is bound to taste death, and we examine you through the bad and the good things of life by way of trial and unto Us you all must return."

There is no escape from the death. Which is a fact. Body is mortal but it is the services which caused them immortal.



Once we know that all that is on earth will perish and we have to return to Allah to account for our deeds on the Day of Judgment which is an article of faith with every Muslims and we will be awarded a place either in Paradise as 'Ashabul Jannah' or in Hell as 'Ashabun Nar' according to our deeds. We should surely not like to bargain short term gains, for everlasting losses, and should adopt the course ordained by Allah in the Qur'an as we are directed what to do and what not to do as we are told what is the straight path, the Sirat-e-Mustaqeem. Thus, our task becomes easier. Although the straight path would appear longer and arduous but it surely leads to Paradise which is the ultimate goal of every Muslim.

Reverting, Late Mr. Abbassi & Mr. Memon, we always found them as enthusiastic Advocates, always fully prepared with their briefs. They were great men. They neither sought nor

shunned greatness, and found glory only because glory lay in the plain path of duty. They conducted their cases with a sense of responsibility and dedication as if they were conducting their own cause, but they never lost the balance in their duty to the Court and the client. On the pages of law reports, we may find a large number of cases that speak volumes of their great capability, perfect understanding, high learning and deep knowledge and above all sublime thoughts. I think that the cases decided with their help would continuously remind us that one can be helped by great men even, when any one are silent.

Ladies and gentlemen,

For the incredible persons with so many aspects of their characters it becomes very difficult when given tribute for the aspect of their characters as one would like to emphasize and

bring out in a reference. I can claim to have some personal knowledge and experience regarding both of them and can say:

خود میرا تجربہ ہے وہ بے حد نجیب ہے

Advocacy or to be in the profession of law is not something which comes easily. To be having an exceptional style of advocacy is a gift of Allah and the important thing about advocacy is that you have to communicate, your view point in accordance with law in a way to satisfy the courts as well as your clients and the public at large. Mr. Abbassi & Mr. Memon had this remarkable gift of Allah of making their arguments sound so simple and communicative.



All I can say is that perhaps as far as late Mr. Abbassi & Mr. Memon were concerned, one life was not enough. The kind of men they were, the talents they enjoyed, the achievements to their credits were all more than enough for many lives.

I do believe that whatever words we speak today can be no solace to the irreparable loss that the country has suffered, the profession of law has suffered and that the members of their families and the Bar have suffered.

In this hour of grief, we can do no better than to bow our heads to the Supreme Will of the Almighty Allah and to beseech him to bestow on the departed souls His choicest blessings and to grant to the members of the bereaved family the patience to bear their irreparable loss which we all share with them. Ameen.

آسمان ان کی طہ پر شبنم افشانی کرے

Finally, I end by saying that I extend my heartfelt condolences to each and every members of their families. And I extend my heartfelt condolences to each and every members of the Bar because the loss was that of all of us.

Now, I request all of you to offer Fateha for both the departed souls.