



**DECISION OF THE DISCIPLINARY & ETHICS COMMITTEE OF
PAKISTAN FOOTBALL FEDERATION (PFF)**

Passed on the 05th of April, 2025

PAKISTAN FOOTBALL FEDERATION DISCIPLINARY COMMITTEE

COMPOSED OF

ACTING/DEPUTY CHAIRPERSON Mr. Muhammad Ali

MEMBER: Mr. Malik Maqsood Khokhar

MEMBER: Mr. Zarak Zaman Khan

In the case of:

MR. ABU BAKAR AND OTHERS VS SYED ZAHIR ALI SHAH & ANOTHER

(COMPLAINT NO.029/Z-N/2024)

**Abu Bakar, President Pakhtunkhwa Fc (FIFA ID - 14BJWFJ), Muhammad Nauman
& Others**

(Complainants)

- 1. Syed Zahir Ali Shah, President, Khyber Pakhtunkhwa Football Association**
- 2. Basit Kamal, General Secretary, Khyber Pakhtunkhwa Football Association**

(Respondents)



INTRODUCTION:

1. In the interest of preserving the institutional integrity, ethical foundations, and regulatory order of football administration in Pakistan, this Disciplinary & Ethics Committee of the Pakistan Football Federation (PFF) undertakes the present adjudication in discharge of its solemn duty under the PFF Constitution and the binding codes of FIFA and the Asian Football Confederation (AFC). These proceedings arise from serious and wide-ranging allegations of misconduct against two senior football administrators and require a rigorous evaluation of both fact and law in accordance with the highest standards of procedural fairness and substantive justice.
2. This matter arises from a set of allegations preferred by a group of complainants, comprising officials and representatives of registered football clubs affiliated with the Pakistan Football Federation, against two senior officials, namely Mr. Syed Zahir Ali Shah (Respondent No.1) and Mr. Basit Kamal (Respondent No.2), both of whom have held influential positions within the provincial and national football governance structures of Pakistan. The allegations levelled encompass a broad spectrum of misconduct, including but not limited to, misappropriation and embezzlement of federation funds, unauthorized engagement with judicial fora in breach of PFF and FIFA statutes, fraudulent occupation/takeover of PFF premises, the establishment of parallel administrative structures, and conduct amounting to a violation of core constitutional, ethical, and disciplinary tenets of PFF, FIFA, and the Asian Football Confederation.
3. The complaint, formally submitted on April 29, 2024, under the relevant provisions of the FIFA and PFF Disciplinary and Ethics Code, was referred to this Committee for adjudication. In parallel, the matter also attracted the attention of the AFC Disciplinary & Ethics Committee.
4. In deciding this matter, the Committee has drawn upon the PFF Constitution and Disciplinary Codes, the FIFA Code of Ethics, the AFC Disciplinary Code, and the jurisprudence of the Court of Arbitration for Sport (CAS). With that solemn responsibility, this Committee now proceeds to determine the issues at hand, assess the evidence, and, if appropriate, impose sanctions in line with the governing legal and ethical frameworks.



OVERVIEW OF THE PROCEEDINGS CONDUCTED BY THE PFF DISCIPLINARY COMMITTEE:

5. Before this Committee proceeds to determine the legal and factual issues arising from the complaint, it is imperative to provide a brief procedural overview outlining the circumstances in which the complaint was initiated, the steps taken during the course of preliminary inquiry, and the sequence of events that culminated in the matter being placed before this Committee for final adjudication.
6. The genesis of the present proceedings lies in a formal complaint filed on April 29, 2024, by seven independent football clubs from the province of Khyber Pakhtunkhwa (KPK), each duly affiliated with the Pakistan Football Federation (PFF) and assigned a valid FIFA Club ID. The complaint, addressed to the PFF Secretariat, was directed against Respondent No. 1, Mr. Syed Zahir Ali Shah, and Respondent No. 2, Mr. Basit Kamal, and contained a range of serious allegations, which will be delineated in the succeeding paragraphs.
7. In parallel, the complainants approached the Asian Football Confederation (AFC) Disciplinary & Ethics Committee to address their grievances by submitting the aforementioned allegations. In response, the AFC Disciplinary Committee, through its letter dated June 29, 2024, directed the PFF Secretariat to provide its position on the matter. The relevant portion of the communication is as follows:

"We refer to the emails from a group of individuals belonging to clubs affiliated with the PFF dated April 23, 2024, and June 15, 2023 (the 'Complainants'), copies of which are enclosed for your information.

In these emails, the complainants make specific allegations against Mr. Syed Zahir Ali Shah, President of the District Football Association of Peshawar, including allegations of misappropriation of PFF, FIFA, and AFC funds. Notably, the complainants assert that

'Mr. Syed Zahir Ali Shah, who was the former Senior Vice President of the Pakistan Football Federation (PFF), and his accomplice Basit Kamal, Secretary of the Khyber Pakhtunkhwa Football Association, were involved in the misappropriation of PFF funds, jointly funded by AFC, FIFA, and the Sports Board of Pakistan.'

To assist us in determining the validity of this allegation, we kindly request a statement from the PFF regarding this matter, particularly concerning the potential misappropriation of AFC funds."

8. In response to the letter dated June 29, 2024, the PFF Secretariat informed the AFC Disciplinary & Ethics Committee that this matter had been referred to the PFF Disciplinary & Ethics



Committee and falls under its jurisdiction. The relevant portion of the communication dated July 30, 2024, is quoted as follows:

“Dear Sir,

This is regarding your letter dated July 16, 2024, with reference number AFC/31405/Legal/gm.

We are currently preparing our response to the allegations outlined in your correspondence and respectfully request an extension of at least one week to submit our response. It is important to note that a similar matter involving the same set of allegations is also under consideration by the PFF Disciplinary and Ethics Committee, with responses from the involved parties due by August 5, 2024.

Relevant attachments are included for your review.

We appreciate your understanding and cooperation in this matter and kindly await your favorable consideration of our request for an extension.

Thank you for your attention to this important matter.”

9. A chain of correspondence has occurred between the AFC and the PFF Secretariat via their respective judicial bodies. On August 19, 2024, the AFC Honorable Disciplinary & Ethics Committee noted that the complaint was under review by the Disciplinary & Ethics Committee. The relevant portion of that communication reads:

“Today (August 19, 2024), the Legal Department, through official correspondence via email, requested the respondents, Mr. Zahir Ali Shah and Mr. Basit Kamal, to provide their detailed response by August 23, 2024. Furthermore, clarification and the opportunity for a hearing will be extended to the concerned parties.

Any further developments regarding this case will be communicated to the Honorable AFC Disciplinary and Ethics Committee in due course.

Please find the correspondence dated August 19, 2024, attached for your review.”

Moreover, there has been a series of internal communications regarding updates on the case between the AFC and the PFF Secretariat, which do not require reproduction as they contain non-disclosable information.

10. In the interim, one of the complainants, Mr. Shah Marwan (President of Al Masoom FC), and another individual, Mr. Fahad Khan, submitted affidavits indicating their withdrawal from the complaint. However, Mr. Muhammad Nauman, another original complainant, not only remained an active party but also submitted further evidence and formally sought to be



impleaded as a party in the proceedings. Accordingly, the Secretariat determined that the case would continue based on the remaining complainant(s) and the material available on record.

11. This Committee then instructed the Secretariat to obtain formal responses from the Respondents so that the matter could proceed to adjudication on its merits. In accordance with procedural fairness, both parties were to be given adequate opportunity to present their respective positions.
12. On February 20, 2025, the complainants, through Mr. Muhammad Nauman, requested that the matter be scheduled for hearing, citing that all relevant evidence and party submissions had been completed.
13. Thereafter, on February 23, 2025, the complainants submitted an additional bundle of documentary evidence, specifically addressing the events of 2015 involving the alleged illegal takeover of the PFF House and the formation of what they described as a "parallel association."
14. On March 9, 2025, the complainants reiterated their request for a formal hearing, submitting a follow-up request to the PFF Secretariat.
15. On March 14, 2025, the AFC Disciplinary & Ethics Committee formally sought an update on the status of the case, requesting a response by March 21, 2025.
16. Having considered the nature and scope of the allegations, this Committee deemed it appropriate to summon further testimonial evidence. Accordingly, on March 19, 2025, the Committee requested a formal statement from Mr. Col (Retd.) Ahmed Yar Khan Lodhi, who served as the recognised General Secretary of the PFF at the time of the alleged events of June 2015.
17. On the same date, March 19, 2025, the additional documentary evidence submitted by Mr. Muhammad Nauman was formally transmitted to Respondent No. 1, Mr. Syed Zahir Ali Shah, for review and response.
18. The Committee also resolved to summon certain key documents from the official record of the PFF, including:



- i. The audit report from 2019 concerning alleged financial irregularities in the 2018 Inter-City Championship;
 - ii. The complete set of correspondence relating to the Peshawar Goal Project, specifically the Shah Bagh site;
 - iii. All records associated with the alleged events of June 2015 involving the occupation of the PFF House.
19. On March 24, 2025, the Committee received the testimony of Mr. Col (Retd.) Ahmed Yar Khan Lodhi as well as the written response of Respondent No. 1 to the supplementary evidence placed on record by the complainants.
20. The matter was then fixed for hearing on March 29, 2025. On that date, the complainants appeared and argued the case on its merits through their representative, Mr. Muhammad Nauman. However, Respondents No. 1 and 2 failed to appear, citing lack of sufficient time and requesting an adjournment, while also raising objections to the scheduling of the proceedings.
21. The Committee thereafter fixed the matter for final hearing on April 5, 2025. The Respondents were duly notified and provided with the link to attend the hearing virtually at 11:00 a.m. Pakistan Standard Time, with a clear directive that in the event of non-appearance, the case would be decided on the basis of the material already on record. On the said date, the complainants joined the proceedings and strongly opposed the Respondents' absence, contending that their deliberate refusal to attend the hearing constituted a violation of the spirit of the FIFA, PFF, and AFC Disciplinary and Ethics Codes.
22. In light of the above, and upon satisfaction that due opportunity had been granted to all parties, this Committee, on April 5, 2025, resolved to reserve its decision. The final determination of the matter to be communicated to the parties in due course, in accordance with the applicable rules and procedures. The Committee also took note of the fact that the procedural requirement of due hearing is satisfied not only by way of abundant opportunity being provided but also in the shape of replies which have been submitted by all the parties. Furthermore, the Committee was also of the considered opinion that the instant matter is primarily based on documentary evidence, hence decided to proceed with the instant decision. It is pertinent to note here that the entire Committee along with the relevant staff of PFF, and the Complainants all assembled on two specific dates of hearing with due notice to the Respondents, however, the Respondents



unfortunately did not even bother to turn up personally or through duly authorised representatives to request for an adjournment. In light of the same, the Committee is left with no other option but to proceed. However, despite the foregoing, the Committee has taken all due care in considering the stance of the Respondents and all parties involved.

THE COMPLAINT:

23. On April 29, 2024, the complainants, whose names and affiliations are duly recorded in the headnote of the Complaint, instituted formal disciplinary proceedings before the Disciplinary & Ethics Committee of the Pakistan Football Federation (PFF). The complaint contains a series of grave and wide-ranging allegations against the Respondents, the particulars of which are delineated hereinbelow:

MISAPPROPRIATION AND EMBEZZLEMENT OF FEDERATION AND DONOR FUNDS

24. The complainants submit that Respondents No. 1 and 2, namely Mr. Syed Zahir Ali Shah and Mr. Basit Kamal, have been complicit in the misappropriation, embezzlement, and unauthorized diversion of funds allocated by the PFF, FIFA, the AFC and the Government of Pakistan. These funds, earmarked for the development and promotion of football infrastructure and activities in the Khyber Pakhtunkhwa region, were specifically associated with the Peshawar Goal Project and the Inter-City Football Championships held in 2018. The complainants allege that the Respondents, in their respective official capacities, orchestrated a misapplication of these funds in a manner that was unauthorized, opaque, and detrimental to the statutory objectives of the PFF.
25. It is further alleged that, during the year 2018, the Respondents caused the illegal withdrawal and utilization of approximately PKR 2 to 2.5 million from the official bank accounts of the PFF at a time when the Federation was not recognized by FIFA. These funds were purportedly used to organize unauthorized tournaments in Peshawar, devoid of audit or financial scrutiny. Respondent No. 1, who was serving as President of the Khyber Pakhtunkhwa Football Association at the relevant time, is accused of approving and facilitating these expenditures without any approval from the competent governing bodies. Respondent No. 2, in his capacity as General Secretary, is alleged to have operated in concert with Respondent No. 1, and the funds in question were transferred not to official accounts of the Association, but to personal accounts.



JUDICIAL INTERFERENCE IN VIOLATION OF THE PFF CONSTITUTION

26. The complainants further allege that Respondent No. 1 engaged in impermissible legal maneuvering by initiating judicial proceedings through a proxy before the Lahore High Court and the Honorable Supreme Court of Pakistan. These proceedings, they contend, were intended to challenge the legitimacy of the PFF administration led by Makhdoom Syed Faisal Saleh Hayat, which was duly recognized by FIFA following the 2015 elections. The outcome of these legal proceedings was an injunctive Orders, which the complainants argue unlawfully obstructed the electoral process of the Federation and contravened Article 69 of the PFF Constitution.

FRAUDULENT CONCEALMENT AND DUAL REMUNERATION BY RESPONDENT NO. 2

27. With respect to Respondent No. 2, Mr. Basit Kamal, the complainants allege an act of fraudulent concealment and abuse of public funds. It is claimed that the Respondent simultaneously received two sources of salary remuneration: one from the National Bank of Pakistan, where he held permanent employment, and another from the PFF, in his capacity as General Secretary of the Khyber Pakhtunkhwa Football Association. The complainants argue that this arrangement constitutes a fundamental conflict of interest, which was never disclosed to the Federation.

MISMANAGEMENT OF THE PESHAWAR GOAL PROJECT AND MISUSE OF MINISTERIAL AUTHORITY

28. The complainants further allege that Respondent No. 1 bears principal responsibility for the failure of the Peshawar Goal Project. As a dual office-holder, serving as both the Health Minister in the provincial government and as Senior Vice President of the PFF, he allegedly exercised undue influence to select a parcel of land adjacent to TAMAS Khan Football Stadium for the project site, despite being aware that the land was encumbered by ongoing litigation. It is submitted that alternate, litigation-free sites were available in regions such as Dera Ismail Khan and Malakand, but were deliberately disregarded.

29. Moreover, it is alleged that Respondent No. 1 obtained a sum of PKR 50 million from then-Prime Minister of Pakistan without informing the PFF President, and misrepresented the



application of those funds. The complainants submit that the project was not only mismanaged, but was also named in honour of an individual with no documented contribution to football in the region. Ultimately, the land was declared a protected heritage site by the High Court, and the project could not proceed. The complainants argue that this level of mismanagement has had lasting negative consequences for the development of football infrastructure in the province and in Pakistan at large.

MISREPRESENTATION IN CLUB SCRUTINY PROCEEDINGS

30. The complainants further contend that Respondent No. 1 engaged in deception by falsely presenting himself as having been physically present during club scrutiny proceedings conducted by the Pakistan Football Connect (PFC) platform. Specifically, it is alleged that he misrepresented himself as President of Shaheen Civil Quarter FC (FIFA ID: 14BHQQB), without having complied with the procedural requirements or informing the PFC Secretariat. The complainants submit that this constitutes a breach of the integrity provisions of the PFF Constitution and FIFA's regulatory framework, meriting disciplinary censure.

PARTICIPATION IN THE HOSTILE TAKEOVER OF PFF HOUSE IN JUNE 2015

31. A further allegation is that Respondent No. 1 was a key figure in orchestrating and executing the unlawful takeover of the PFF House in Lahore in June 2015. It is alleged that, along with certain associates, he led an incursion into the Federation's headquarters, forcibly displaced the then FIFA-recognized General Secretary, Col. Ahmed Yar Lodhi, and assumed de facto control of the premises. The complainants assert that following this event, unauthorized meetings were held within the PFF House under the guise of a parallel body.

32. Additional evidence was submitted by Mr. Muhammad Nauman, both as a party to the complaint and as a representative of an affiliated club. He attested to the sequence of events leading to the unlawful occupation and submitted that he was compelled to attend the relevant meetings under duress. The complainants emphasize that the documentary and testimonial evidence submitted in this regard should be treated as an integral part of the main complaint and is admissible under the applicable procedural and evidentiary rules.

33. Furthermore, it is alleged that the respondent was involved in planning a physical assault and illegally entering PFF House, forcefully displacing the General Secretary recognized by FIFA,



Col Ahmed Yar Lodhi, in June 2015. He and his accomplices reportedly stole equipment and took control of the premises. After this takeover, the respondent continued attending meetings within the PFF House in Lahore. An additional request has been received with further evidence related to this specific complaint from Mr. Muhammad Nauman, who is pursuing the case as both a representative and a party. During the arguments they referred to the additional evidence which has already been submitted before the committee be read as integral part of this main complaint and the same is admissible piece of evidence against the Respondent No.1 as he remained the part and parcel for forming parallel association and the same cannot be ignored since the acts were committee 10 years ago; they still fall within the period of Limitation period provided in FIFA and AFC Statutes; wherein the timeline for the Limitation Period for prosecution is provided.

RELIEF SOUGHT

34. In light of the allegations and the supporting documentary record, the complainants submit that the Respondents have committed gross violations of the PFF Constitution, the PFF Disciplinary and Ethics Code, the FIFA Code of Ethics, and other applicable regulations. They have sought the imposition of strict disciplinary sanctions, including a permanent ban on all football-related activities and disqualification from holding any office within the structure of the PFF or any of its affiliated units. The complainants submit that failure to impose such sanctions would severely compromise the Federation's commitment to transparency, institutional accountability, and good governance.



RESPONDENT NO.1/ MR. SYED ZAHIR ALI SHAH'S CASE:

35. In response to the allegations made against him by the complainants, the respondent strongly denies all claims and has submitted a detailed and thorough response that is necessary to clarify the situation.
36. The respondent argues that the complaint was filed by seven individuals; however, four of those individuals – Mr. Shah Marwan, President of Al Masoom FC (FIFA ID: 14B1HGE), Mr. Nazir Ahmed, President of Panawal King FC (FIFA ID: 14C7SAG), Mr. Fahad, President of Khwaja Abad Eleven FC (FIFA ID: 14BIMH), and Mr. Shamshar Ali, General Secretary of Charbagh FC (FIFA ID: 14B7JEH) – have explicitly denied making any complaint against him and have formally withdrawn their complaints. Moreover, one complainant, Mr. Abu Bakar, President of Pakhtoonkhwa FC (FIFA ID: 14BIWFJ), has a questionable identity, raising serious doubts about his legitimacy. Additionally, another complainant, Mr. Mukamal Khan, General Secretary of Zwanaan FC (FIFA ID: 14BKHYG), represents a football club that was only established in 2023, which causes significant uncertainty about his ability to complain about incidents that allegedly occurred in 2018 and earlier.
37. The respondent contends that this situation clearly demonstrates that four individuals are not associated with the complaint, one individual has a dubious identity, and another lacks the standing to complain about past activities in which he was not involved. Collectively, these factors raise significant doubts about the authenticity and validity of the complaint. It is important to note that no rigorous verification process was applied to confirm the legitimacy of the complaint, which severely undermines its credibility.
38. In addressing the first allegation concerning the "Misappropriation of PFF Funds," the respondent asserts that at the relevant time, he held the position of Vice President within the Pakistan Football Federation (PFF). It is important to point out that his role, as outlined by Articles 34 and 37 of the PFF's Constitution, was primarily managerial and regulatory. As Vice President, his responsibilities included overseeing adherence to rules and regulations, but he had no authority to initiate or manage events like tournaments. Furthermore, the respondent firmly stated that no tournaments took place in Peshawar in 2018, and he did not request, receive, or handle any funds related to any such tournament. As Vice President, he was not responsible for, nor did he have control over, the finances of any event, thereby negating any



direct financial connection to the allegations against him. He emphasizes that no audit has ever established a link between him and the funds in question. The respondent insists on seeing any evidence that supports the claims and demonstrates a connection between him and the tournaments in Peshawar in 2018. Without such evidence, the allegations of misappropriation are entirely baseless. Additionally, statutory provisions state that financial records older than five years are exempt from assessment, making any evaluation of financial records from 2018 legally impermissible.

39. In response to Allegation No. 2 regarding "Violation of Article 69 of Statutes of PFF," the respondent asserts that he did not approach the court, directly or through any proxy. The claim that he employed a proxy to seek judicial intervention is completely unfounded and lacks any supporting evidence. Such assertions are speculative and must be discarded. He demands that evidence be presented that proves he used a proxy to seek judicial relief. Furthermore, even if one hypothetically assumes that he did approach the court, whether personally or through a proxy, such action would fall within his fundamental right to seek judicial recourse. Article 10A of the Constitution of Pakistan guarantees every citizen the right to a fair trial and due process, while Article 199 empowers the Apex Courts to adjudicate matters where no other adequate remedy is available. Thus, any actions allegedly taken by the respondent – whether direct or through a proxy (which he reiterates he did not do) – would have been in compliance with the law and aimed at addressing legitimate concerns regarding the election process. Consequently, these actions cannot be construed as violating the PFF's Constitution. The allegations presented are unfounded, lack evidence, and are fundamentally flawed. Therefore, this allegation should be dismissed.
40. In response to Allegation No. 3 regarding "Fraud, Concealment, and Misappropriation of Public Money," the respondent clarifies that he is not accountable for any actions attributed to Respondent No. 2. Therefore, he cannot comment on the claims related to Respondent No. 2.
41. While addressing Allegation No. 4 concerning the "FIFA Goal Project Peshawar and Misappropriation of FIFA and Government Funds," the respondent states that he had no involvement in selecting the land or managing the project's allocation. The entire process of land selection and project execution was conducted under the supervision of FIFA's development officer, Mr. Manilal Fernando, who held exclusive authority over these decisions. The respondent's position as Vice President did not grant him jurisdiction or influence over such matters. He contends that allegations asserting he acted independently in choosing the



disputed land are politically motivated and intended to damage his professional reputation. The claim that he received 50 million from Prime Minister Yousaf Raza Gillani is completely baseless. The respondent asserts that the 50 million, consisting of 20 million from the KPK government and 30 million from the Federal government, were directly deposited into the PFF account. He had no control over the PFF bank accounts or authorization to access these funds; financial management was under the purview of the Manager Finance within the PFF. To further substantiate his lack of involvement, he highlights the minutes from the Executive Committee Meeting of the PFF held on September 22, 2012, which confirm that he had no control over the accounts. Agenda Point No. 7 of the meeting illustrates that discussions regarding the profits credited to the PFF account from a 50 million government grant for the FIFA Goal Project were managed by the Manager Finance. The President directed the Manager Finance to relay these details to the respondent at a later time, emphasizing his lack of direct involvement. Given the absence of any audit or financial review linking him to any fund misappropriation, along with this official record, it is clear that he did not manage the funds in question.

42. In response to the allegation regarding "Concealment of Absence in Physical Scrutiny in DFA Peshawar," the respondent asserts that he duly informed the relevant authorities about his unavailability, and this claim lacks merit.
43. Regarding the allegation of "Illegal Occupation of PFF House in Lahore," the respondent denies any involvement in the alleged illegal takeover of the PFF house in 2015. No evidence has been provided linking him to these alleged activities. The claim is entirely baseless and without substantiation. The respondent emphasizes that there are no documents or testimonies implicating him in the supposed illegal occupation of PFF House in Lahore. He requests the presentation of any concrete evidence or documentation connecting him to this matter, including records or statements from court proceedings that mention his involvement in this alleged unlawful act. Furthermore, the absence of his name in any legal or formal documents related to this incident underscores the unfounded nature of the accusation. This claim is not only false but appears to be a deliberate attempt to tarnish his reputation. The lack of substantial evidence supporting this allegation clearly indicates that it is unfounded and malicious in intent.
44. Finally, the respondent highlights certain procedural deficiencies in how the complaint was investigated and believes the complaint should be dismissed on its merits.



THE CASE OF RESPONDENT NO.2/ MR. BASIT KAMAL:

45. That the respondent submitted the response in which he denied all set of allegations in totality and submitted that he could not be held accountable for the actions attributed to the Respondent No.1/Mr. Syed Zahir Ali Shah.
46. He has raised certain concerns as to the maintainability of the instant proceedings.

OVERVIEW OF EVIDENCE REVIEWED AND RECORDED BY THE COMMITTEE

47. This Committee functions under the constitutional and regulatory framework of the Pakistan Football Federation, and its adjudicatory jurisdiction is governed by the PFF Constitution, the PFF Code of Ethics, and the FIFA Code of Ethics. By virtue of Article 3(2) of the PFF Constitution, the provisions of the FIFA Code of Ethics are directly applicable and binding upon the conduct of this Committee. These instruments collectively empower the Committee not only to adjudicate disciplinary complaints but also to determine the evidentiary standard, admissibility, and weight of the materials placed before it.
48. Given the complexity, sensitivity, and historically embedded nature of the allegations in the present matter—including questions of constitutional violations, financial misappropriation, parallel administrative structures, and physical seizure of the PFF Headquarters—the Committee deemed it necessary to go beyond a passive review of submissions. Accordingly, the Committee took a proactive approach by requisitioning records, inviting written statements, and seeking clarifications from key stakeholders and institutional custodians, including past officials of the PFF. This approach is consistent with international best practices in disciplinary adjudication and is expressly supported by the enabling provisions of both the PFF and FIFA regulatory regimes.
49. The Committee draws its powers to admit and evaluate evidence from explicit clauses within both the PFF Code of Ethics, PFF Disciplinary Code and the FIFA Code of Ethics, which confer upon disciplinary bodies wide discretion in evidentiary matters. These provisions allow the Committee to receive any form of proof that may assist in determining the truth, irrespective of formal rules of procedure or technicalities. The relevant provisions are reproduced below for reference:



PAKISTAN FOOTBALL FEDERATION DISCIPLINARY CODE:

(i) **Article 100(1):**

“Any type of proof may be produced.”

(ii) **Article 101(1):**

“The judicial bodies will have absolute discretion regarding proof.”

FIFA CODE OF ETHICS:

(i) **Article 45 – Various Types of Proof:**

“1. Any type of proof may be produced.”

(ii) **Article 49 – Evaluation of Proof:**

“The Ethics Committee shall have absolute discretion regarding proof.”

(iii) **Article 50 – Standard of Proof:**

“The members of the Ethics Committee shall judge and decide on the basis of their comfortable satisfaction.”

(iv) **Article 51 – Burden of Proof:**

“The burden of proof regarding breaches of provisions of the Code rests on the Ethics Committee.”

50. In light of the above, this Committee confirms that it has proceeded with full legal authority to requisition and review any materials it deemed necessary to reach a just determination. The standard of proof applied throughout this adjudication has been that of comfortable satisfaction, a standard widely recognized in sporting disciplinary jurisprudence. Furthermore, the burden of establishing a breach rested with this Committee and was discharged through a careful, impartial, and thorough review of all evidence presented.

51. The evidentiary record before this Committee consists of two distinct categories:

- a. Voluntarily submitted materials, including complaints, responses, rebuttals, and supporting documentation provided by the parties; and
- b. Evidence formally summoned or invited by the Committee, including testimonies, institutional records, audit documents, communications with AFC/FIFA, and correspondence from the PFF Secretariat.

52. The particulars of the evidence considered, reviewed and requisitioned during the pendency of these proceedings are as follows:



STATEMENT OF MR. COL AHMED YAR KHAN LODHI (FORMER GENERAL SECRETARY PFF):

53. In view of the seriousness of the allegations under consideration – particularly those relating to the events of 2015 involving the purported Extraordinary Congress and the forcible takeover of the PFF Headquarters – this Committee deemed it essential to obtain an independent, contemporaneous account from a credible institutional figure. Accordingly, the Committee resolved to requisition a written statement from Mr. Col (Retd.) Ahmed Yar Khan Lodhi, who was serving as the duly appointed General Secretary of the Pakistan Football Federation (PFF) at the time and whose position was officially recognized by both FIFA and the Asian Football Confederation (AFC). Given his central administrative role during the period in question, his testimony was considered indispensable to establishing a clear factual narrative and clarifying contested procedural and constitutional issues.

54. Pursuant to the Committee's formal request dated March 19, 2025, Mr. Lodhi submitted a comprehensive written testimony on March 24, 2025, addressed to the PFF Secretariat, which is reproduced as follows:

"Dear Sir,

This is with reference to your letter PFF/LEG/OFF/19-03/2025-03 dated 19th March 2025

1. Convening of PFF Extra-Ordinary Congress held on 16th June 2015

a. According to article 30a of PFF constitution 2014, the executive committee may convene an extraordinary congress at any time

b. According to article 30b of PFF constitution 2014, the executive committee shall convene an extraordinary congress if 1/3 of the congress members make such a request in writing

c. The request made by 1/3rd PFF congress members shall also specify the items for the agenda. The extraordinary congress convened on the request of the 1/3rd PFF congress members shall be held within 1 month of the receipt of request.

d. If an extraordinary congress is not convened, the members who requested it may convene the extraordinary congress themselves

e. According to article 30e of PFF constitution the agenda of an extraordinary congress may not be altered

f. On 25th April 2015, 10 PFF members had requested General Secretary PFF, to convene the extraordinary congress as per article 30b of PFF constitution and laid down the following agenda items:

i. Attendance

ii. Evaluation of elections of Punjab Football Association

iii. Development of football in Baluchistan



iv. To introduce the new representatives of departments as members of PFF Congress

g. Since the requested PFF extraordinary congress was not held within 1 month of the request, the members who had requested convened the so-called PFF extraordinary congress on 16th June 2015 at Marriot Hotel Islamabad with the following agenda:

i. Recitation from Holy Quran

ii. Attendance

iii. Consideration of 2 x PFF constitutions

iv. Election of Chairperson and Deputy Chairperson of Women Committee

v. Correcting and updating the electoral role for the forthcoming elections of PFF

vi. Unlawful, biased and partisan behavior of President PFF and General Secretary PFF

vii. Financial Corruption of President PFF and General Secretary PFF

h. As per article 30e of PFF constitution, the agenda cannot be altered/changed

i. The agenda items of PFF extraordinary congress convened by the congress members themselves on 16th June 2015 were totally changed. Therefore, all decision taken by the so-called extraordinary congress on 16th June 2015 stand illegal and void

j. According to sub-para 1 of article 26 of PFF Constitution, the decision passed by the congress shall only be valid if the absolute majority (50% +1) of the members who are entitled to vote are represented i.e. out of 26 congress members of PFF minimum of 14(13+1) congress members entitled to vote must be represented in the congress.

k. The official notification of 26 congress members of PFF for tenure 2011-2015 is attached as Annex A

l. The attendance sheet (handwritten) of 20 participants in the extraordinary congress meeting held on 16th June 2015 is attached as Annex B

m. The minutes of the so called extraordinary congress meeting held on 16th June 2015 is attached as Annex C

n. On 20th June 2015 the illegal PFF parallel body forcibly took over the possession of PFF Headquarters (Football House, Lahore) and communicated assumptions of charge of PFF to FIFA and AFC through an official letter from acting General Secretary PFF dated 20th June 2015, attached as Annex D

o. The perusal of Annex A, B, C, D and article 30 of PFF constitution reveals that: Out of 20 participants, 8 participants (serial 4,5,6,12, 17,18,19 and 20 of the attendance sheet (Annex B) were not among the notified PFF congress members and entitled to vote as per Annex A attached)

ii. Since only 12 congress members (20-8) who were entitled to vote were represented, the quorum of the so-called extraordinary congress was incomplete i.e. against required 14 members only 12 members entitled to vote were present. Therefore, all decisions taken by the so-called extraordinary congress in its meeting held on 16th June 2015 stand invalid, illegal and void According to article 30e of PFF constitution the agenda of extraordinary congress cannot be altered/changed. In this particular case the agenda of the extraordinary congress conducted by the congress members themselves was totally changed while holding its meeting on 16th June 2015. Therefore, all decisions taken by the PFF extraordinary congress in its meeting held on 16th June 2015 stand invalid, illegal and void.

p. After receipt of the letter from the so-called acting General Secretary PFF, Lt Col (R) Farasat Ali Shah, FIFA had sent a fact finding mission to Pakistan headed by the Chairman FIFA Member Association



Committee. The mission after meeting all stakeholders, rejected the false claims of assumption of charge of PFF by Lt Col (R) Farasat Ali Shah and Syed Zahir Ali Shah group on grounds of changing the agenda items which is not allowed vide sub-para of article 30 of PFF Constitution. Both FIFA and AFC had never recognized the so-called parallel body of PFF who had forcibly occupied PFF Headquarters (Football House, Lahore) on 20th June 2015. In this regard, following 2 letters of AFC and FIFA (attached as Annex E and Annex F) are true examples of FIFA/AFC support to PFF headed by Faisal Saleh Hayat:

i. AFC President's congratulatory letter dated 3rd July 2015 addressed to Faisal Saleh Hayat for being elected President PFF for tenure 2015- 2019

ii. FIFA letter dated 4th October 2018, principally accepting tenure 2015- 2019 off PFF body headed by Faisal Saleh Hayat

Summary of The Illegal Actions by A Group of People Headed by Syed Zahir Ali Shah, Syed Ishfaq Ali Shah and Lt Col (R) Farasat Ali Shah

i. Despite knowing the fact of an incomplete quorum and willfully changing agenda items (not allowed under rules), the illegal extraordinary congress meeting was held on 16 June 2015 with nefarious designs of ousting legal PFF body recognized both by FIFA & AFC

ii. The so-called PFF extraordinary congress meeting held on 16th June 2015 was a classic example of the formation of an illegal parallel PFF body

iii. Just 4 days after holding the illegal PFF extraordinary congress on 16th June 2015, the sham group of people unleashed their next move by forcibly taking over the possession of the PFF Headquarters (Football House, Lahore)

iv. During this illegal action of taking over PFF Headquarters more than 100 armed persons carried out physical violation against the PFF staff present that day in the PFF Headquarters (Football House, Lahore) which was unprecedented and highly shameful

v. This act not only caused international humiliation for Pakistan but also completely destroyed the political and social structure of football in the country. The football sport has not been able to recover from the shock even after a decade of that incident

s. Legal Action Recommended: All the individuals including Syed Zahir Ali Shah had committed a heinous crime by participating in so-called illegal PFF extraordinary congress held on 16th June 2015 and forming a parallel body of PFF. These actions warrant a need for taking strong disciplinary action against all of the participants involved as required by vide article 70 of PFF constitution i.e. declaring them persona-non-grata and debarred for life from any activities of the federation and its affiliated units.

Due to the unavailability of the supporting record, the undersigned is not in the position to give any statement regarding Peshawar Goal project as all records of PFF including Peshawar Goal project were taken away or destroyed by illegal PFF parallel body (comprising of Syed Zahir Ali Shah, Syed Ishfaq Ali Shah, Lt Col (R) Farasat Ali Shah etc. group) who had forcibly occupied PFF Headquarters (Football House Lahore) on 20th June 2015."



ADDITIONAL EVIDENCE SUBMITTED BY THE MR. MUHAMMAD NAUMAN:

55. Mr. Muhammad Nauman presented additional evidence, accompanied by documentary materials, which includes the following items:
- i. A copy of the letter regarding the requisition for the congress meeting dated April 26, 2015
 - ii. Notice of the extraordinary congress meeting dated May 12, 2015
 - iii. Minutes from the meeting held on June 21, 2015
 - iv. Attendance sheet
56. In submitting these additional documents, Mr. Muhammad Nauman communicated to Respondent No. 1 his assertion that the series of meetings leading to the unlawful takeover of the PFF House were orchestrated by Syed Zahir Ali Shah, Basit Kamal, and one Sharafat Hussain Bukhari (who has been globally banned by the FIFA Disciplinary Committee). He further stated that, as a congress member, he was compelled to attend the meeting and sign the attendance sheet despite voicing his objections. This committee concludes that it is unnecessary to reproduce every detail of Mr. Muhammad Nauman's correspondence, as the intent and summary of his statements have already been articulated above.

RESPONSE SUBMITTED BY THE RESPONDENT NO. 1 IN COUNTER OF THE ADDITIONAL DOCUMENTS AND PROOF SUBMITTED BY MR. MUHAMMAD NAUMAN:

57. Respondent No. 1 submitted a detailed response addressing the additional documents and allegations presented by Mr. Muhammad Nauman. The pertinent portion of his statement is reproduced as follows:

"[Without prejudice to the above, in terms of the documents provided, there appear to be two major allegations raised: (i) that I was involved in an illegal takeover of the PFF House/PFF in 2015 and (ii) alleged financial misappropriation under the guise of an inter-city championship. Regarding (i), I was neither a member of the PFF Congress at that time nor was I involved in any manner with the events of April 2015. Firstly, the false allegation that I compelled Mr. Nauman or anyone else to attend a Congress meeting on April 26, 2015 is contradicted by the record. No proof or evidence of my supposed involvement has been provided, making this a false claim. Furthermore, I was not involved in any takeover or associated actions in 2015 or at any other time, and the reference to Article 70 of the PFF Constitution is, in any case, misconceived. Additionally, while reiterating that I had no role in the matters alleged, I must highlight that there is a limitation period for taking cognizance of such complaints, which has long expired, especially considering that ten years have passed since then]."



[As for (ii), once again, I deny any involvement. In 2019, the PFF body that was elected under the auspices of the Apex Court of Pakistan, the Supreme Court (which involved all factions, including Syed Makhdoom Faisal Saleh Hayat's faction), organized an inter-city championship. Funds were allocated by that PFF body for hosting the event in various cities, including KPK. While the authenticity of the documents submitted is unclear, if we assume they represent the position accurately, all that is evident from these sheets is that payments were made to various Provincial Football Associations hosting the event. The then-existing PFF body, as well as the previous and current normalization committees, would have examined the payments made and verified them. In any case, this matter has no connection to me, and I categorically deny these unsubstantiated and false claims]."

THE RECORD SUBMITTED BY THE PFF SECRETARIAT IN RESPONSE TO THE PESHAWAR GOAL PROJECT:

58. The PFF Secretariat submitted the available documentation relating to the Peshawar Goal Project in compliance with the Committee's directive. The materials submitted comprise the following:
- i. Copies of correspondence exchanged between the Pakistan Football Federation (PFF) and the Fédération Internationale de Football Association (FIFA);
 - ii. Letters exchanged with legal counsel Advocate Ahmed Rauf Rohalia regarding the legal status of the project site and associated developments;
 - iii. Internal communications and memoranda referencing Mr. Syed Zahir Ali Shah and Mr. Basit Kamal in the context of the project;
 - iv. Documentation concerning the administrative handling of the project file, including references to site selection, project delays, and objections raised by stakeholders.

These documents form part of the official record and have been placed on file for the purposes of this adjudication.



DECISION

JURISDICTION AND MAINTAINABILITY OF THE COMPLAINT:

59. Prior to entering upon the merits of the complaint or rendering findings on the facts and circumstances presented, this Committee considers it legally imperative and procedurally prudent to determine, as a threshold matter, whether it possesses the requisite jurisdiction over the subject matter of the present proceedings. In particular, the Committee must assess whether it is competent to entertain disciplinary action against the Respondents, both of whom are senior functionaries operating within the football governance framework of the Pakistan Football Federation.

60. This determination involves two interrelated questions:

1. Whether the Respondents fall within the personal and functional scope of the disciplinary framework applicable under the PFF and FIFA regulatory instruments; and
2. Whether the allegations presented – and the subject matter of the complaint – fall within the disciplinary jurisdiction conferred upon this Committee by law.

61. To resolve these questions, the Committee has examined the relevant provisions of the PFF Code of Ethics and Conduct, the PFF Disciplinary Code, and the PFF Constitution, which are reproduced and discussed below:

APPLICABILITY OF THE DISCIPLINARY FRAMEWORK

62. The Respondents, namely Mr. Syed Zahir Ali Shah and Mr. Basit Kamal, have at all relevant times served in official capacities within the structure of football administration in Pakistan. Mr. Shah has functioned as President of the Khyber Pakhtunkhwa Football Association and has also held positions on PFF's governing bodies, while Mr. Kamal has served as General Secretary of the same Provincial Association. Their designations place them squarely within the legal definition of "officials" under the applicable statutes. The governing provision in this respect is Article 2 of the PFF Code of Ethics, which states:



PFF Code of Ethics – Article 2: Application

“Any person who accepts or assumes the function of an official is bound by this Code. Players are subject to the following provisions by virtue of registering with an association, and players’ agents by virtue of acquiring a license.”

In light of the above, it is beyond dispute that the Respondents fall within the category of individuals expressly subject to the ethical and disciplinary jurisdiction of the PFF and, by extension, this Committee.

This conclusion is reinforced by **Article 3 of the PFF Disciplinary Code**, which provides:

Article 3: Scope of Application – Natural and Legal Persons

“The following are subject to this Code:

- a. PFF member associations;
- b. Members of these associations, in particular the clubs;
- c. Officials;
- d. Players;
- e. Match officials;
- f. Anyone with an authorization from PFF, in particular with regard to a match, competition or other events organized by PFF;
- g. Spectators.”

Furthermore, under the Definitions section of the **PFF Constitution**, the term “Officials” is defined broadly to include:

“All Congress/Executive Committee Members, committee Members, coaches, referees and well as other people responsible for technical, medical and attendants as administrative matters of FIFA, AFC, PFF, Provincial /Regional Football Associations, Unit, League or Club.”

63. Thus, not only do the Respondents fall within the category of “officials,” but they are also functionaries within member associations of the PFF, subjecting them to the disciplinary scope of this Code.

SUBJECT-MATTER JURISDICTION: NATURE OF ALLEGATIONS AND STATUTORY BREACHES

64. The Committee further examined whether the nature of the conduct complained of falls within the type of disciplinary infractions governed by the PFF framework. In this regard, reference is made to Article 2 of the PFF Disciplinary Code, which provides:

Article 2 – Scope of Application (Material Law):

“This Code applies to every match and competition organized by PFF. Beyond this scope, it also



applies if a match official is harmed and, more generally, **if the statutory objectives of PFF are breached**, especially with regard to forgery, corruption, and doping.”

65. In the present case, the complaint involves a wide array of alleged misconduct, including—but not limited to—misappropriation of funds, fraudulent conduct, violation of the PFF Constitution, abuse of official position, concealment of public employment, and the unlawful occupation of the PFF House. These acts, if proven, would constitute a **direct breach of the statutory objectives of the PFF**, which include the preservation of transparency, good governance, integrity in sport, and lawful administration of football in Pakistan. Accordingly, the subject matter of the complaint falls squarely within the substantive scope of the PFF Disciplinary Code.

PROCEDURAL MAINTAINABILITY

66. The Committee has also reviewed the relevant procedural provisions governing how disciplinary proceedings may be initiated. Article 113(2) of the PFF Disciplinary Code provides as follows:

Article 113(2) - Commencement of Proceedings:

“Any person or authority may report conduct that he or it considers incompatible with the regulations of PFF to the judicial bodies via the Secretariat. Complaints may not be made orally.”

67. In the present case, the complaint was submitted in writing to the PFF Secretariat by a group of officially affiliated football clubs. The complaint was accompanied by supporting documentation and was processed in accordance with procedural requirements. It was thereafter referred to this Committee in line with the internal governance processes of the Federation. As such, there is no procedural defect in the initiation or maintainability of the complaint.

TERRITORIAL AND INSTITUTIONAL JURISDICTION

68. The PFF Constitution further reinforces the territorial and institutional jurisdiction of this Committee. Relevant provisions include:



PFF Constitution – Article 4: Jurisdiction

“The jurisdiction of Pakistan Football Federation shall extend throughout Pakistan including AJ & K, GBFA, FATA and Islamabad Capital Territory.”

PFF Constitution – Article 21(1): Bodies of the Federation

“The Federation shall consist of Provincial Football Associations, services organizations, Pakistan Football Referees Association, AJK, ICT Islamabad, FATA and GBFA and any other Football body approved by the Congress from time to time.”

69. Furthermore, under the **Definitions** section of the PFF Constitution, the term “Officials” is defined broadly to include:

“All Congress/Executive Committee Members, committee Members, coaches, referees and well as other people responsible for technical, medical and attendants as administrative matters of FIFA, AFC, PFF, Provincial /Regional Football Associations, Unit, League or Club.”

70. It is evident that both Respondents fall within the category of "officials" and are linked to Provincial Football Associations – entities recognized under Article 21(1) – thereby further affirming the Committee’s jurisdiction.

FINDINGS ON JURISDICTION

71. In view of the foregoing legal provisions and the factual matrix on record, this Committee is of the unanimous view that:

- (i) The Respondents are subject to the personal scope of the PFF Code of Ethics and Disciplinary Code as “officials” of affiliated Provincial Football Associations;
- (ii) The allegations raised concern matters squarely falling within the material scope of the PFF’s statutory objectives, particularly those involving corruption, forgery, abuse of power, and violations of constitutional and ethical mandates;
- (iii) The complaint was properly initiated in writing, routed through the PFF Secretariat, and is therefore procedurally valid; and
- (iv) The Committee is duly empowered under the territorial and institutional jurisdiction granted by the PFF Constitution to adjudicate this matter.

72. Accordingly, this Committee holds that the complaint is maintainable and that the jurisdictional threshold is satisfied. The Committee now proceeds to examine whether the complaints fall within the prescribed period of limitation.



POINT OF LIMITATION PERIOD RAISED BY THE RESPONDENT

73. Before entering into the merits of the case and making any findings on substance, this Committee considers it necessary to examine whether the allegations raised in the complaint are barred by any limitation period under the applicable ethical and disciplinary frameworks. This inquiry arises in light of the objection raised by Respondent No. 1, who contended that at least one of the incidents – specifically, the events of June 2015 involving the alleged illegal takeover of the PFF House – falls outside the legally cognizable timeframe.
74. To adjudicate this objection, the Committee has undertaken a detailed review of the FIFA Ethics Code, the AFC Disciplinary and Ethics Code, and the PFF Disciplinary and Ethics Code, all of which serve as binding and interpretive sources within the operational framework of this Committee. The relevant provisions are reproduced below for reference.

FIFA Ethics Code

Section 4: Limitation Period for Prosecution

Article 13 – Limitation period for prosecution

1. As a general rule, breaches of the provisions of this Code may no longer be prosecuted after five years have elapsed.
2. Offences relating to bribery and corruption (Article 28), as well as misappropriation and misuse of funds (Article 29), may no longer be prosecuted after ten years have elapsed.
3. Offences relating to threats, promises of advantages, coercion, and all forms of sexual abuse, harassment, and exploitation (Article 24) are not subject to any limitation period.
4. The limitation period, when applicable, shall be extended by half its length if a formal investigation is opened before its expiration.
5. The limitation period shall be interrupted if criminal proceedings are formally initiated during the relevant period.
6. In cases of repeated breaches, the limitation period shall commence only after the last of the repeated breaches has concluded.

AFC Disciplinary & Ethics Code

Article 42 – Limitation Period for Prosecution

- 42.1. Infringements committed during a match cannot be prosecuted after a lapse of two (2) years.
- 42.2. The prosecution of anti-doping violations is subject to AFC Anti-Doping Regulations.
- 42.3. Prosecution for match manipulation (Article 66) or corruption (Article 68) is not subject to any limitation period.
- 42.4. All other infringements cannot be prosecuted after a lapse of ten (10) years.



PFF Disciplinary & Ethics Code (2006)

The PFF Disciplinary & Ethics Code of 2006 does not contain a specific limitation clause. However, Article 152 provides interpretive guidance for situations not expressly covered by the Code:

Article 152 – Omissions

“In cases of omissions in this Code, the judicial body shall decide in accordance with the customs of the association or, in the absence of such customs, according to the rules it would establish if it were acting as a legislator.”

75. In the absence of any express limitation provision in the PFF Code, this Committee is guided by the customary application of the FIFA and AFC Codes, both of which have binding authority by virtue of Article 3(2) of the PFF Constitution. It is therefore appropriate and legally consistent to apply the limitation structure prescribed under FIFA and AFC rules in this context.

ASSESSMENT OF TIMELINESS IN THE PRESENT CASE

76. the objection raised by the Respondents relates primarily to the allegation that they were involved in the events of June 16–20, 2015, which culminated in the illegal convening of an extraordinary congress and the forcible occupation of the PFF House. While this incident is over nine years old, the Committee notes the following:

- (i) the alleged acts fall under misappropriation, misuse of authority, and coercion, which are classified under Articles 28 and 29 of the FIFA Ethics Code and Article 68 of the AFC Code (corruption and abuse of position). Under both FIFA and AFC Codes, these categories of offences carry a ten-year limitation period.
- (ii) the complaint was formally filed on April 29, 2024, and initial inquiry was launched under the supervision of this Committee. The allegations concerning the 2015 incident therefore fall within the ten-year limitation window.
- (iii) Furthermore, in terms of Article 13(4) of the FIFA Ethics Code, where a formal investigation is initiated prior to expiry of the limitation period, the limitation may be extended by half its length, i.e., up to 15 years for misappropriation and corruption-related offences.
- (iv) Additionally, the remaining allegations in the complaint – relating to misappropriation of funds during the Inter-City Championships (2018), dual salary concealment (2018–2019),



and violations during physical scrutiny and registration processes (2023) – fall well within the applicable five- and ten-year periods.

- (v) Moreover, under Article 13(6) of the FIFA Code, in the case of repeated or continuing breaches, the limitation period begins only upon the conclusion of the last wrongful act. The documentary record suggests an ongoing misuse of position and financial irregularities which extended through 2019, thus resetting the limitation clock.

SPECIAL NOTE ON PARALLEL ASSOCIATION - NO LIMITATION

77. As regards the formation of a parallel association, the Committee notes that Article 70 of the PFF Constitution prohibits the formation or support of any parallel football federation or body and provides for permanent sanctions, including lifetime debarment. Notably, the Constitution is silent on any limitation period for such a violation, and none may be inferred given the gravity of the offence. By analogy to corruption and match-fixing offences under FIFA and AFC rules, the nature of the breach is such that it continues to cause institutional harm and reputational damage long after the act is completed.

78. Therefore, the Committee is of the view that no limitation period applies to violations of Article 70, and the actions taken by the Respondents in relation to the unlawful congress and hostile takeover in 2015 remain actionable under the PFF's governing framework.

CONCLUSION ON LIMITATION

79. In view of the foregoing legal framework, factual timeline, and jurisprudential guidance:

- (i) The complaint filed on April 29, 2024, is within time with respect to the June 2015 incident, when measured against the ten-year limitation period applicable to misappropriation, misuse of funds, and coercion under FIFA and AFC Codes;
- (ii) All subsequent acts alleged (2018–2023) are well within the limitation period;
- (iii) the lack of a specific limitation period in the PFF Code does not bar the proceedings, as the FIFA and AFC provisions are applicable and controlling;
- (iv) There is no limitation period applicable to violations of Article 70 of the PFF Constitution regarding parallel bodies.



80. Accordingly, the objections raised by Respondents No. 1 and 2 on the ground of limitation are found to be without merit and are hereby rejected. The Committee affirms that the complaint is legally maintainable in terms of limitation and proceeds to consider the case on its merits.

FINDINGS AND THE DECISION:

81. Having examined the extensive evidentiary record, the Committee now proceeds to set out its findings on the **core allegations** levelled against the Respondents. Given the gravity of the charges, the institutional harm alleged, and the documented participation of senior officials in actions that undermined the constitutional integrity of the PFF, this Committee considers it both necessary and appropriate to deliver a detailed assessment, starting with the most serious allegations first.

THE INVOLVEMENT OF THE RESPONDENT IN THE TAKEOVER OF THE PFF HOUSE AND THE FORMATION OF THE PARALLEL ASSOCIATION THROUGH THE DISPLACEMENT OF THE FIFA-RECOGNIZED PFF PRESIDENT AND GENERAL SECRETARY:

81. Respondent No. 1, Mr. Syed Zahir Ali Shah, in his written replies dated August 23, 2024, and March 24, 2025, has categorically denied any role in the events surrounding the unauthorized Extraordinary Congress convened on June 16, 2015, or the hostile takeover of the PFF Headquarters on June 20, 2015. He has maintained that he had no involvement in convening or attending the said meeting, altering the PFF electoral process, or facilitating the formation of a parallel football body.

82. However, a thorough review of the documentary record decisively contradicts this claim. The attendance sheet, submitted as part of the complaint and verified by the PFF Secretariat, clearly lists Mr. Shah as present at the so-called Extraordinary Congress held at the Marriott Hotel, Islamabad on June 16, 2015. At the time, Mr. Shah was not only the Senior Vice President of the PFF Executive Committee but also the President of the Khyber Pakhtunkhwa Football Association (KPK FA), a role which placed him at the center of PFF's institutional structure. Additional Congress members in attendance included Mr. Syed Ashfaq Hussain Shah, Mr. Muhammad Nauman, and Mr. Saleem Awan.

83. The sworn statement of Mr. Col (Retd.) Ahmed Yar Khan Lodhi, the FIFA-recognized General Secretary of the PFF during the relevant period, corroborates the factual narrative outlined above. His written testimony, submitted in compliance with this Committee's directive,



provides a critical factual analysis of the events in question. Mr. Lodhi confirms that the so-called Extraordinary Congress was not convened in accordance with the PFF Constitution, lacked the required quorum, and was held with an unlawfully altered agenda. Most importantly, Mr. Lodhi affirms that Respondent No. 1 had a direct, personal interest in the outcomes of the meeting, being a candidate for the PFF presidency in the forthcoming elections.

The Minutes of the June 16, 2015 meeting further confirm:

C- The Congress Members unanimously elected Muhammad Arshad Khan Lodhi, Vice President of PFF, to chair the meeting, as the President was not present, and Senior Vice President Mr. Syed Zahir Ali Shah, being a presidential candidate, was not elected to chair the meeting."

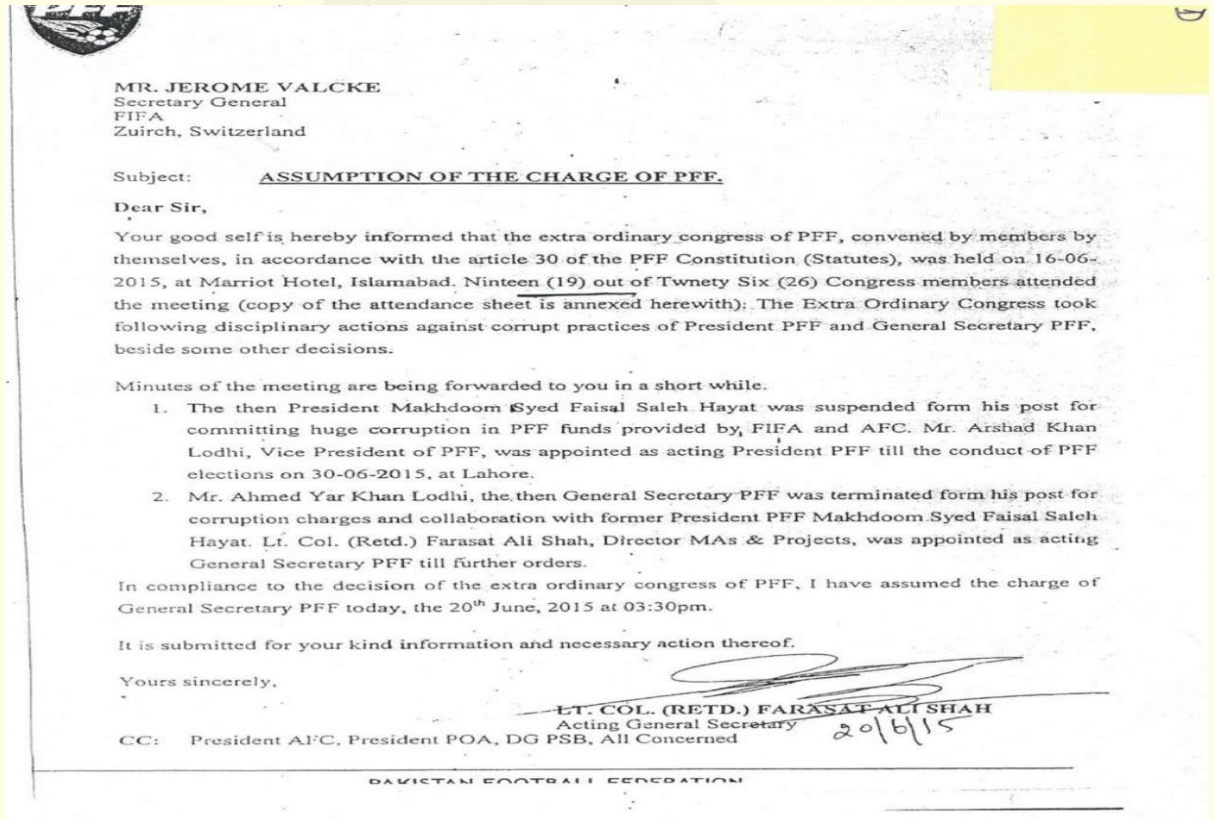
84. This Committee finds that the meeting held on June 16, 2015, was convened without legal authority and in contravention of Articles 26 and 30 of the PFF Constitution (2014). The record available in the form of the attendance sheet confirms that only 12 eligible and recognised Congress members (out of 26) were present, which falls short of the required absolute majority (50% + 1) needed to lawfully transact business or pass resolutions. Despite the lack of quorum, the parallel body proceeded to suspend the sitting PFF President, remove the General Secretary, take control over the finances and appoint replacements – all actions null and void ab initio for being taken in a constitutionally defective meeting.
85. The Minutes of the Meeting, along with supporting correspondence, reveal the following unauthorized and unconstitutional resolutions:
- i. Suspension of Mr. Faisal Saleh Hayat (then-President of PFF) for six months on unsubstantiated charges of corruption;
 - ii. Termination of Mr. Ahmed Yar Khan Lodhi as General Secretary and appointment of Col. Farasat Ali Shah as acting General Secretary;
 - iii. Replacement of the official PFF bank account signatories;
 - iv. Removal of the existing legal team representing PFF in ongoing court proceedings.

These actions were explicitly aimed at dismantling the FIFA- and AFC-recognized PFF administration, and at installing a de facto parallel governance structure, illegitimate both in form and in substance.

86. The Committee further notes that Respondent No. 1 has failed to furnish any credible explanation for his participation in the meeting, nor has he provided any counter-evidence to



dispute the authenticity of the documents or the sequence of events. To the contrary, the record confirms that he was present, that he participated in the deliberations, and that he stood to personally benefit from the outcomes – specifically, the restructured Congress voter list and the removal of his political rival ahead of the scheduled elections on June 30, 2015. The assumption of charge by Farasat Ali Shah further accentuates this illegality:



87. Furthermore, with specific reference to the attack on the PFF Headquarters (Football House, Lahore), this Committee finds that the evidence on record unequivocally establishes that approximately 100 individuals were involved in a forcible and unlawful occupation of the premises on or around June 20, 2015. The purpose of this occupation was to usurp institutional control and install a parallel administrative structure contrary to the Constitution of the PFF and without recognition by FIFA or the AFC. This incident remains one of the most egregious breaches of football governance in Pakistan’s history – plunging the Federation into



administrative paralysis, causing severe reputational harm internationally, and obstructing the development of football in the country for nearly a decade.

88. It is an admitted and well-documented fact, corroborated by testimonial evidence, documentary records, and the Assumption of Charge Notification dated June 20, 2015, that Respondent No. 1 was complicit in this unlawful occupation. He not only participated in the unrecognized Extraordinary Congress that preceded and facilitated the takeover but also continued to occupy and utilize the PFF House even after the FIFA-recognized administration had been forcibly displaced. His ongoing and voluntary presence in the PFF House during this time, coupled with his active engagement in meetings and decisions under the parallel setup, constitutes direct and tacit endorsement of the illegal regime. The letter of assumption issued by Lt. Col. (Retd.) Farasat Ali Shah, which appointed new signatories and administrative functionaries, conclusively places Respondent No. 1 within the inner circle of individuals who engineered, executed, and benefited from the takeover.
89. In light of the totality of the evidence—including the Minutes of the June 16, 2015 meeting, the verified attendance record, the testimonies of Col. Lodhi and Mr. Muhammad Nauman, and the respondent's conduct during and after the takeover—this Committee finds that Respondent No. 1 was directly and knowingly involved in both the illegal parallel Congress and the forcible occupation of the PFF House. These actions constitute a flagrant and wilful violation of Article 70 of the PFF Constitution, Accordingly, this Committee finds Respondent No. 1 liable under the applicable provisions.

MISAPPROPRIATION OF INTER-CITY PFF FUNDS IN 2018:

90. A second set of serious allegations has been levelled against Respondent No. 1 concerning the misappropriation and unauthorized utilization of PFF funds in 2018–2019, during a period when football administration in Pakistan was under the control of a body appointed by order of the Honourable Supreme Court of Pakistan, a body not recognised by FIFA or the AFC. It is alleged that during the year 2018, the Respondents caused the illegal withdrawal and utilization of approximately PKR 2.5 million from the official bank accounts of the PFF at a time when the Federation was not recognized by FIFA. These funds were purportedly used to organize unauthorized tournaments in Peshawar, devoid of audit or financial scrutiny. Respondent No. 1, who was serving as President of the Khyber Pakhtunkhwa Football Association at the relevant time, is accused of approving and facilitating these expenditures without any approval from the competent governing bodies



91. It is pertinent to note that this Committee had already taken disciplinary cognizance of these allegations in its earlier decision dated August 27, 2024, wherein certain sanctions were imposed on the respondent. That decision was later challenged before the Honourable PFF Appeal Committee, which, through its decision in Appeal No. 005/A-Z/2024 dated September 13, 2024, conditionally permitted Respondent No. 1 to contest the elections for the Khyber Pakhtunkhwa Provincial Football Association (KPK FA). The relevant excerpt from the PFF Appeal Committee's decision is reproduced below for clarity:

"2. The decision in Paragraph 1 above is subject to him submitting an Affidavit/Undertaking. Consequently, he is permitted to run in the 2024 elections of the Provincial Football Association (PFA) according to the Constitution, Rules, Regulations, and Code of Conduct of the Pakistan Football Federation, as well as the terms of the Affidavit/Undertaking. Further to this, their positions within their respective districts stood reinstated."

92. In light of the evidence and proceedings before this Committee, it is apparent that the Respondent held a substantive and functional position within the PFF Finance Committee during the period in question. It is irrefutable that he served on a Committee which approved or facilitated the disbursement of funds. Critically, the body under which these funds were utilized was not recognized by FIFA or the AFC, and therefore any approval or expenditure was done without the endorsement of the officially sanctioned PFF structure.

93. The 2019 Audit Report, which is part of the official record and has been duly acknowledged by the PFF, reflects that significant disbursements were made into the accounts of KPK (formerly NWFP), where the Respondent was then serving as President of the KPK FA. The transactions in question include:

- i. July 24, 2019 - PKR 600,000/-
- ii. July 29, 2019 - PKR 855,000/-
- iii. April 13, 2019 - PKR 900,000/-
- iv. April 17, 2019 - PKR 632,000/-

These payments—made from PFF accounts to a then unrecognised provincial unit led by the Respondent—are sufficient to establish a presumptive link between the Respondent and the misuse of organizational funds, particularly since these were executed under an unrecognized body.

94. Furthermore, it is an admitted position that, following the elections overseen by the Honourable Supreme Court of Pakistan, an undertaking was entered into between the court-appointed body and the PFF faction recognized by FIFA and AFC. This undertaking provided that a sum of PKR



175 million, earmarked for the AFC Jhang Goal Project, was not to be utilized absent bifurcation and final settlement. Nevertheless, despite this express limitation, the unauthorized body continued to utilize PFF funds, in violation of its mandate and in breach of the rights of FIFA and AFC.

95. This Committee has been apprised by the Legal Department that the matter regarding the Jhang Goal Project is currently pending before the Honourable AFC Disciplinary & Ethics Committee, and thus, in deference to that ongoing proceeding, this Committee refrains from making any substantive findings that may prejudice the outcome of the adjudication before that forum.
96. However, insofar as Respondent No. 1's involvement is concerned, this Committee holds that his role as President of the KPK FA and as a member of the Finance Committee at the time imposes upon him a fiduciary and ethical responsibility to ensure the lawful use of PFF funds.
97. Accordingly, this Committee reaffirms its earlier findings in its decision dated August 27, 2024, and holds that the Respondent was indeed complicit in the misappropriation or unauthorized utilization of PFF funds. The conditional permission granted by the Honourable Appeal Committee does not negate the factual findings regarding misuse of funds, nor does it constitute an exoneration. The record establishes that the Respondent was involved in financial transactions which lacked legitimacy, transparency, and authorization, and for which he remains ethically and administratively accountable.

INVOLVEMENT OF RESPONDENT NO.2/MR. BASIT KAMAL:

98. This Committee has also considered a distinct set of allegations concerning Respondent No. 2, Mr. Basit Kamal, in relation to the misappropriation of PFF funds during the period when the Federation was being administered by a body not recognized by FIFA and the AFC. The official audit report of 2019, submitted as part of the record, establishes that substantial amounts were transferred directly into the personal bank account of Mr. Basit Kamal, as follows:

- i. **PKR 103,260** on August 1, 2019
- ii. **PKR 247,956** on August 26, 2019
- iii. **PKR 600,000** on July 11, 2019



99. In the present matter, this Committee finds that Respondent No. 2 was a direct beneficiary of public and football-related funds, and has failed to rebut or explain the audit findings that detail transfers into his personal bank account. He has not provided any documentary justification, affidavit, or record demonstrating that these funds were received lawfully or used for sanctioned purposes. The absence of a written or evidentiary response to these serious allegations reinforces the conclusion that the funds were misused for personal or unauthorized objectives, in direct violation of the PFF Constitution, PFF Code of Ethics, and FIFA financial principles.

100. It is the unanimous view of this Committee that the acts of Respondent No. 2 constitute financial misconduct, abuse of position, and a clear breach of fiduciary and ethical obligations owed to the Federation.

101. It is pertinent to highlight that this Committee has previously addressed comparable misconduct in its decision dated August 27, 2024, in Complaint No. 28/C/2024, titled "Shah Wali Ullah Khan and Others vs. Haji Khalil Ahmed". In that case, the Committee imposed a five-year suspension on the Respondent, for misappropriating funds under similar circumstances, namely while serving within the framework of an unrecognized football administration.

102. In light of the foregoing, the Committee concludes that Respondent No. 2 bears direct and personal responsibility for the misappropriation of funds and shall be subjected to appropriate disciplinary sanctions, to be detailed in the final portion of this decision.

COMPLAINT AGAINST THE VIOLATION OF ARTICLE 69 OF THE PFF STATUTES:

103. One of the key allegations raised by the complainant pertains to Respondent No. 1's unlawful engagement of the Honourable Courts in matters falling squarely within the internal jurisdiction of the Pakistan Football Federation (PFF). It has been asserted that Respondent No. 1 approached the civil and/or superior judiciary of Pakistan, thereby contravening Article 69(2) of the PFF Constitution, which imposes a categorical bar on individuals affiliated with the PFF from seeking remedies before ordinary courts in relation to internal disputes. The complainant maintains that such conduct not only violated the Federation's internal governance framework



but also infringed upon principles derived from the FIFA Statutes, which bind all member associations and their officials to resolve disputes through prescribed arbitration or internal judicial bodies.

104. In his written response, Respondent No. 1 has unequivocally denied the allegation that he had ever approached the Court against the PFF-recognized body or its administration. He further asserts that there exists no documentary evidence substantiating this claim. Moreover, he has sought to defend his position by invoking Article 10-A of the Constitution of the Islamic Republic of Pakistan, 1973, which enshrines the right to a fair trial and due process. On that basis, he claims that he retains the fundamental right to seek judicial redress and protection before constitutional courts.

105. In order to adjudicate on this point, a deeper appreciation of the legal framework is warranted. The legal framework applicable to the present allegation is clear, binding, and well-established. Article 69 of the PFF Constitution expressly vests jurisdiction over all internal disputes within the Federation itself, and further provides that any individual who bypasses this framework by seeking relief from civil or ordinary courts shall be suspended for a period of five years, following disciplinary proceedings. The provision reads as follows:

Article 69: JURISDICTION

2. PFF shall have jurisdiction over internal disputes, i.e., disputes between parties belonging to the PFF. FIFA shall have jurisdiction over international disputes between parties belonging to different associations and confederations. Any individual approaching civil or ordinary courts shall be suspended for five years by PFF, following disciplinary proceedings.”

106. In parallel, Article 58 of the FIFA Statutes mandates that all internal disputes must be resolved either by the internal bodies of the federation, an independent arbitration tribunal recognized by the confederation, or the Court of Arbitration for Sport (CAS). The relevant clauses are reproduced below:

“58. Obligations relating to dispute resolution

2. Recourse to ordinary courts of law is prohibited unless specifically provided for in the FIFA regulations. Recourse to ordinary courts of law for all types of provisional measures is also prohibited.

3. The associations shall insert a clause in their statutes or regulations, stipulating that it is prohibited to take disputes in the association or disputes affecting leagues, members of leagues,



clubs, members of clubs, players, officials, and other association officials to ordinary courts of law... The associations shall impose sanctions on any party that fails to respect this obligation..."

107. The legal effect of these provisions is conclusive: internal sporting disputes are to be addressed exclusively through internal mechanisms; any recourse to ordinary courts, unless expressly permitted, constitutes a breach warranting disciplinary sanctions.

108. It is to be noted that the position taken by the PFF and FIFA is firmly supported by jurisprudence developed by the superior courts of Pakistan, which have consistently recognized and upheld the internal jurisdictional autonomy of the PFF. In several cases, the Honourable High Courts have emphasized that officials and officeholders within the PFF are subject to the Federation's internal dispute resolution mechanisms and cannot simultaneously claim the benefits of affiliation while circumventing internal rules. Notably:

- (i) W.P No. 55705 of 2024 – Sardar Naveed Haider Khan v. Federation of Pakistan and others
- (ii) W.P No. 700 of 2024 – Syed Liaquat Hussain Bukhari and others v. Pakistan Football Federation and others
- (iii) W.P No. 64341 of 2024 – Muhammad Hamza Ghouri v. Pakistan Football Federation and others

These judgments collectively affirm that the judicial bodies of the PFF are entitled to adjudicate internal disputes, and that those subject to the PFF Constitution are bound to respect that autonomy.

109. In the matter at hand, while the complainant has not submitted a formal copy of a petition filed by the Respondent before a civil or superior court, the minutes of a PFF meeting held in March 2019, placed on record by the Secretariat, include the following verbatim admission by Respondent No. 1:

"We have approached the Apex Court regarding the handling of the PFF Secretariat, and the court instructed us to approach the appropriate platform, which we did..."

110. This Committee notes that this statement, made by the Respondent himself, constitutes an express acknowledgment that he did, in fact, approach a superior judicial forum in relation to internal affairs of the PFF. His subsequent attempt to frame this action as merely procedural



does not absolve him of the substantive violation of the PFF Constitution. By his own admission, the Respondent engaged the jurisdiction of a civil court in a matter pertaining to the PFF – thereby triggering the application of Article 69(2).

111. In view of the above, this Committee finds that Respondent No. 1 has clearly and knowingly violated Article 69(2) of the PFF Constitution, and has acted in a manner contrary to the spirit and letter of both the PFF's internal regulatory regime and the binding international obligations imposed by the FIFA Statutes. His conduct warrants disciplinary action as expressly provided under the applicable rules, namely a mandatory five-year suspension, subject to the final orders of this Committee.

COMPLAINT AGAINST THE CONCEALMENT IN THE PHYSICAL SCRUTINY IN THE DFA PESHAWAR:

112. Upon careful examination of the record and applicable regulatory framework, this Committee finds that the allegation regarding Respondent No. 1's alleged absence during the physical scrutiny of his club, in the context of the DFA Peshawar elections, is without legal or procedural foundation. There exists no requirement, either under the PFF Constitution or the Scrutiny Rules and Regulations, mandating the personal presence of the club President during the physical verification process. As such, non-attendance by the President alone does not invalidate the scrutiny or render the club ineligible for participation in the electoral process. In the absence of any rule to the contrary, this allegation must fail. Accordingly, this Committee resolves the issue in favor of Respondent No. 1, and no adverse finding is made on this count.

FRAUD, CONCEALMENT AND MISAPPROPRIATION OF PFF FUNDS – RESPONDENT NO. 2 :

113. This allegation, directed against Respondent No. 2, Mr. Basit Kamal, pertains to an alleged instance of fraud and conflict of interest, as asserted by the complainant. It is claimed that Mr. Kamal concurrently held the position of General Secretary of the Khyber Pakhtunkhwa Football Association (KPK FA) while also being employed at the National Bank of Pakistan, thereby violating the norms of institutional integrity. However, upon detailed scrutiny of the record and the applicable legal framework, this Committee finds no provision, either in the PFF Constitution of 2014, the amended PFF Constitution of 2025, or in any subsidiary regulations or



policy guidelines, that explicitly prohibits a provincial office-bearer from holding dual professional roles, whether within or outside the footballing framework.

114. Moreover, it is of particular relevance that the Pakistan Football Federation (PFF) is a private, autonomous sporting body, which does not draw funding from the Government of Pakistan, and is recognized as such by the courts of law in Pakistan. Consequently, the principle of public office incompatibility – typically invoked in relation to government service – does not apply to PFF positions, particularly in the absence of any codified restriction within its own governance framework.

115. In light of the foregoing, this Committee finds no violation of law, policy, or ethical standards by Respondent No. 2 on this count. The allegation is therefore dismissed as meritless, and the matter is resolved in favour of Respondent No. 2.

GROSS MISMANAGEMENT OF THE PESHAWAR GOAL PROJECT

116. The complainant has alleged that Respondent No. 1, Mr. Syed Zahir Ali Shah, bears direct and personal responsibility for the mismanagement and eventual failure of the FIFA Goal Project in Peshawar. It is asserted that, during his tenure as President of the Khyber Pakhtunkhwa Football Association (KPK FA) and Senior Vice President of the Pakistan Football Federation (PFF), Respondent No. 1 actively oversaw and facilitated the implementation of the project. The complainant contends that he failed to disclose crucial facts about the legal status of the land, continued to engage in operational decisions after lease termination, and thereby enabled the squandering of significant funds from both FIFA and the Government of Pakistan.

117. In response, Respondent No. 1 has denied any involvement in either the financial or administrative execution of the project. He specifically disclaims any role in handling funds and relies upon the Minutes of the Executive Committee of the PFF dated November 2012 to argue that financial control rested with others. He further asserts that the delays and failure of the project are attributable solely to FIFA's own actions, and not those of the PFF or its officials. However, before addressing the legal merits of this contention, it is important to first contextualize the background of the Peshawar Goal Project. The project was initiated under a lease agreement dated June 2006, executed between the Pakistan Football Federation and the Municipal Town Administration (MTA) of Peshawar. The agreement, valid for a term of thirty



years, provided PFF with control over a parcel of land measuring approximately 63.7 kanals for the construction of a football academy and playing field. The land was officially handed over to the PFF in 2007.

118. After a series of evaluations, FIFA approved the appointment of consultants M/S Naveed Aslam & Associates and contractor M/S Nawab Brothers for project execution. Contracts were formalized between M/S Nawab Brothers and FIFA in 2009. The project was initially intended to be completed by 2011. However, serious delays ensued, and the project never reached completion. Documents indicate that FIFA dispatched its regional development officers on multiple occasions to monitor progress and address shortcomings on-site.

119. While reviewing records at the PFF Secretariat, it came to light that the land earmarked for the Goal Project was in fact embroiled in active litigation before the Peshawar High Court in W.P. No. 1146/2010, titled Shakeel Waheed Ullah vs. TMA Peshawar. That case was decided against PFF on November 24, 2011, and subsequently upheld by the Honourable Supreme Court of Pakistan. Notwithstanding the pendency and eventual outcome of this litigation, there is no record of any disclosure made to FIFA about the disputed nature of the land. Instead, in a letter dated May 30, 2012, the PFF placed blame on FIFA for delays, stating:

“The Government of Khyber Pakhtoon Khwa has been eagerly awaiting the commissioning of the project in the interest of the general public and has repeatedly urged PFF to complete the project. Failure to do so may prompt the Government to consider cancellation of the lease agreement, as more than five years have passed since the lease was signed and the project remains incomplete. Therefore, the onus for any cancellation of the lease agreement falls entirely on FIFA.”

120. This claim is not only misleading but demonstrably false, in view of the ongoing litigation at the time. The PFF’s misrepresentation undermined FIFA’s ability to act and also violated the principles of transparency expected of a member federation.

121. Further contradicting Respondent No. 1’s denial is documentary evidence showing his active role in the management and operation of the project. A letter dated April 15, 2012, addressed to the MTA, confirms that Respondent No. 1 submitted a lease application in the amount of PKR 50,000. Moreover, in a letter dated August 30, 2011, a senior official reported:

“Another problem my people tell me is that a Minister in Peshawar, along with the United Nations, is attempting to take over the grounds, and some constructions have already been



made. Your Vice President, Mr. Syed Zahir Shah, is aware of this and has discussed it with the Chief Minister...”

122. Such correspondence establishes not only awareness but direct engagement with provincial authorities and land-related matters. It is also on record that Respondent No. 1, even after the lease had been cancelled, attended a meeting on February 10, 2015 with the Secretary of Sports and Youth Affairs, KPK, to discuss footballing activities at Tahmas Khan Ground – one of the locations central to the Peshawar Goal Project. This continued involvement further discredits his claim of disassociation.

123. In addition, internal documents placed on the record confirm that Respondent No. 1 was nominating staff for the Goal Project, managing the premises, and overseeing aspects of the construction in conjunction with PFF officials. As a public officeholder (Minister) and senior football administrator at the time, Respondent No. 1 was uniquely placed to ensure that the project land was free of legal encumbrance. His failure to do so not only demonstrates negligence but constitutes a breach of fiduciary and legal responsibility.

124. The Committee also notes with grave concern the quantum of funds committed to the project. Approximately PKR 50 million was contributed by the Government of Pakistan, while FIFA invested over PKR 39 million. Despite these significant allocations, the project remains incomplete and abandoned, with no inquiry or institutional accountability pursued to date. As the Senior Vice President of the PFF during this time, Respondent No. 1 bore a duty to ensure that such resources were managed with integrity and oversight.

125. This Committee further observes that the minutes of meetings submitted by Respondent No. 1 himself make reference to plans for five additional Goal Projects, raising serious questions about whether similar patterns of mismanagement may exist elsewhere. In this regard, it is also pertinent to note that the Jhang Goal Project – another FIFA-funded initiative – is currently pending adjudication before the Honourable AFC Disciplinary & Ethics Committee. In light of this, and to avoid prejudicing those proceedings, this Committee refrains from making any conclusive findings on the Jhang matter at this time.

126. Nonetheless, the cumulative weight of the evidence leads this Committee to the clear and unequivocal conclusion that Respondent No. 1 was materially involved in the planning, administration, and continued oversight of the Peshawar Goal Project. While this failure cannot



be ascribed to him alone, his leadership position, documented actions, and ongoing engagement make him individually and collectively responsible.

127. Accordingly, on this count, this Committee places no sanctions on the Respondent No. 1 at this time but directs the PFF Secretariat to initiate a comprehensive inquiry into all incomplete FIFA Goal Projects, with a particular focus on tracing the flow of funds and identifying individuals who benefitted from or contributed to these failures. The Secretariat is further instructed to summon Mr. Col (Retd.) Ahmed Yar Khan Lodhi, former General Secretary of PFF, to record a formal statement. Mr. Lodhi has already testified that substantial PFF records were taken or destroyed by individuals involved in the 2015 and 2018 hostile takeovers. His testimony will assist in reconstructing the administrative timeline and assessing culpability with precision.

LEGAL BASIS, EVIDENTIARY THRESHOLDS, AND RATIONALE UNDERPINNING SANCTIONING DETERMINATION:

128. After an exhaustive and holistic review of the evidence on record, the written and oral submissions of the parties, the applicable statutory and regulatory provisions of the PFF, FIFA, and AFC, as well as the overall conduct and conduct-based obligations of both respondents, this Committee is of the considered view that the complainants have discharged the requisite burden of proof under the applicable standard.

129. In this regard, this Committee is guided by Article 50 of the FIFA Code of Ethics, which establishes the standard of proof as that of “comfortable satisfaction” – a standard that permits the Committee to reach findings based not on proof beyond reasonable doubt or preponderance of evidence, but on its judicial satisfaction, having considered the totality of the circumstances.

“Article 50 – Standard of proof

The members of the Ethics Committee shall judge and decide on the basis of their comfortable satisfaction.”

130. Similarly, Article 51 establishes that the burden of proof regarding violations of the Code lies with the Committee. This standard has been met, and in some instances, exceeded, in relation to both Respondent No. 1 and Respondent No. 2.

“Article 51 – Burden of proof

The burden of proof regarding breaches of provisions of the Code rests on the Ethics Committee.”



131. In imposing sanctions, this Committee is also guided by Section 3, Article 9 of the FIFA Code of Ethics, which outlines the relevant considerations that must inform the imposition of disciplinary measures. These include the nature and severity of the offence, the level of culpability, the position of influence held by the offender, their cooperation with the tribunal, whether the individual has shown remorse or returned any advantage obtained, and the overall impact of the offence on the integrity of football.

“Article 9 – General Rules (FIFA Ethics Code):

1. When imposing a sanction, the Ethics Committee shall consider all relevant factors in the case, including: the nature of the offence; the substantial interest in deterring similar misconduct; the offender’s assistance to and cooperation with the Ethics Committee; the motive; the circumstances; the degree of the offender’s guilt; the extent to which the offender accepts responsibility; and whether the person mitigated their guilt by returning the advantage received, where applicable.
2. In cases of mitigating circumstances, the Ethics Committee may, if deemed appropriate considering all circumstances, impose a sanction below the minimum threshold and/or opt for alternative sanctions...”

132. The Committee is acutely conscious of the fact that Respondent No. 1 has held a senior leadership position within the PFF, namely, as Senior Vice President, and was concurrently serving as the President of the Khyber Pakhtunkhwa Football Association during the periods under review. In this capacity, he was bound to uphold the highest standards of probity, diligence, and fiduciary integrity. His role, as confirmed by the factual findings earlier in this decision, extended to both active participation in the formation of an unlawful parallel football body and involvement in the mismanagement and partial oversight of PFF and FIFA development funds, including those linked to the FIFA Goal Project in Peshawar. In this regard, the following provisions of the **FIFA Code of Ethics** apply with full force:

“Article 26 – Abuse of Position

1. Persons bound by this Code shall not abuse their position in any way, especially to take advantage of their position for private aims or gains.
2. Violation of this article shall be sanctioned with an appropriate fine of at least CHF 10,000, along with a ban on participating in any football-related activity for a minimum of two years. The sanction shall be increased correspondingly based on the individual’s high position in football, as well as the relevance and amount of the advantage received.”

133. Further, in relation to financial mismanagement, the following provision is also relevant:

“Article 29 – Misappropriation and Misuse of Funds



1. Persons bound by this Code shall not misappropriate or misuse funds of FIFA, the confederations, associations, leagues, or clubs, whether directly or indirectly through, or in concert with, third parties.
2. Persons bound by this Code shall refrain from any activity or behavior that may give rise to the appearance or suspicion of a breach of this article.
3. A violation of this article shall be sanctioned with a fine of at least CHF 100,000 and a ban on partaking in any football-related activity for a minimum of five years. The sanction shall be escalated based on the individual's high position in football and the relevance and amount of the funds involved."

134. The record before this Committee demonstrates not only the presence of Respondent No. 1 at the June 16, 2015 parallel Congress, but also his involvement in its unlawful resolutions which led to the suspension of the FIFA-recognized PFF leadership and the forceful occupation of PFF House, as detailed in the factual findings of this judgment. These actions constitute a violation of Article 70 of the PFF Constitution, which provides:

"Article 70 - Formation of Parallel Associations

Formation of parallel associations at any level shall be ruthlessly discouraged. Only one association, duly constituted under its constitution, in a province, district, region, or league recognized by the Federation, shall be regarded as the bona fide unit.

Any person(s), inciting, instrumental in, or participating in the formation of a parallel body shall be declared persona non grata and debarred for life from any activities of the Federation and its affiliated units."*

135. This provision leaves no room for equivocation or leniency. The events of 2015 fall squarely within its ambit. Nevertheless, consistent with Article 9 of the FIFA Code of Ethics, this Committee also recognizes the importance of tailoring sanctions to the specific conduct and degree of culpability established in each case. It is also significant to note that insofar as Respondent No. 1 is concerned, the record does not establish that he personally received any direct financial advantage or that he misappropriated funds for personal use, but he bears institutional responsibility, particularly as a senior officeholder.

136. As for Respondent No. 2, Mr. Basit Kamal, the Committee notes that the documentary record – particularly the audit report of 2019 – confirms that significant PFF funds were transferred directly into his personal account, despite the fact that the body he was operating under at the time was not recognized by either FIFA or AFC. No credible rebuttal or justification was submitted by Respondent No. 2 during these proceedings. Therefore, the Committee finds



direct and irrefutable evidence of violation of Article 29 of the FIFA Code of Ethics, as reproduced above. In such cases, zero tolerance must apply, and sanctioning must reflect the gravity of financial impropriety, regardless of the amount received.

137. In conclusion, this Committee has applied the relevant principles of due process, admissibility of evidence (as per Articles 100 and 101 of the PFF Code of Ethics), the burden and standard of proof (per Articles 50 and 51 of the FIFA Code of Ethics), and the considerations governing sanctions (Article 9 of the FIFA Ethics Code) to arrive at its findings. The unique facts and varying degrees of culpability between the two Respondents have been duly weighed, and the judgment that follows shall reflect both the gravity of the misconduct and the differentiated roles played by each individual.

SANCTIONS AND FINAL DETERMINATION

138. Given the factual circumstances established through the record, the degree of participation of each Respondent, and the varying levels of culpability involved, this Committee finds it appropriate, proportionate, and expedient to impose the following sanctions. These measures are rendered in accordance with the applicable provisions of the PFF and FIFA Codes of Ethics.





TERMS OF THE DECISION:

After evaluating all the peculiar facts and circumstances, and having duly considered the documentary record, testimonial evidence, and applicable legal standards, the Committee imposes the following sanctions:

- i. **Respondent No. 1 / Mr. Syed Zahir Ali Shah is hereby banned from all football-related activities for a period of ten (10) years.**
- ii. **Respondent No. 2 / Mr. Basit Kamal is hereby banned from all football-related activities for a period of five (5) years.**
- iii. **Respondent No. 1 and 2 are removed from all positions in the structure of PFF, it's clubs and affiliated units, effective immediately.**

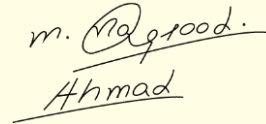
A copy of this Decision must be immediately communicated to all parties concerned. The PFF Secretariat is directed to apply for worldwide extension of sanctions in pursuance of Article 70 of FIFA Statute, after fulfilling of all Codal formalities.

Mohammad Ali
(Acting/Deputy Chairman)
Disciplinary Committee
Pakistan Football Federation



Zarak Zaman Khan
(Member)
Disciplinary Committee
Pakistan Football Federation



Malik Maqsood Ahmed
(Member)
Disciplinary Committee
Pakistan Football Federation



NOTE:

This reasoned decision of the Pakistan Football Federation (PFF) Disciplinary & Ethics Committee is appealable before the Honourable Appeal Committee of the PFF in accordance with the internal judicial mechanisms provided under the PFF Disciplinary Code and Constitution. Any party aggrieved by this decision may, within the prescribed limitation period, file an appeal before the competent forum designated by the Federation.

However, it is emphatically clarified that no recourse may be made to any civil, criminal, or constitutional court in Pakistan or elsewhere for challenging this disciplinary decision. Such an action would constitute a direct and grave violation of Article 69(2) of the PFF Constitution, which categorically bars individuals bound by the PFF statutes from approaching civil or ordinary courts in matters pertaining to internal football disputes. The relevant provision reads:

Article 69(2) – PFF Constitution:

“Any individual approaching civil or ordinary courts shall be suspended for five years by PFF, following disciplinary proceedings.”

This prohibition is also entrenched in Article 58(2) of the FIFA Statutes, which provides:

Article 58(2) – FIFA Statutes:


“Recourse to ordinary courts of law is prohibited unless specifically provided for in the FIFA regulations. Recourse to ordinary courts of law for all types of provisional measures is also prohibited.”



In further reinforcement of this principle, the Hon'ble High Court has on multiple occasions held that judicial interference in internal football governance – especially in disciplinary matters – is impermissible. The principle has been upheld in the following precedents:

- W.P No. 55705 of 2024 - “Sardar Naveed Haider Khan v. Federation of Pakistan & Others”
- W.P No. 700 of 2024 - “Syed Liaqat Hussain Bukhari & Others v. Pakistan Football Federation & Others”
- W.P No. 64341 of 2024 - “Muhammad Hamza Ghouri v. Pakistan Football Federation & Others”

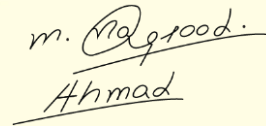
In view of the above, all parties are hereby put on notice that any attempt to challenge or frustrate the implementation of this decision before any forum other than the designated internal appellate body of the PFF may result in further disciplinary action, including suspension or expulsion, in accordance with the applicable rules.



Mohammad Ali
(Acting/Deputy Chairman)
Disciplinary Committee
Pakistan Football Federation



Zarak Zaman Khan
(Member)
Disciplinary Committee
Pakistan Football Federation



Malik Maqsood Ahmed
(Member)
Disciplinary Committee
Pakistan Football Federation



NOTE RELATING TO APPEALS:

1. The aggrieved party shall communicate their decision to file an appeal in writing within Fifteen Days of the communication of this decision.
2. As per inter-alia Article 127 of PFF Disciplinary Code And Ethics, the aggrieved party shall transfer the Appeal Fees within the PFF Designated Account within a period of Seven (7) Days to formalize the appeal. Otherwise the appeal is inadmissible without this deposit [Art.127(2)].

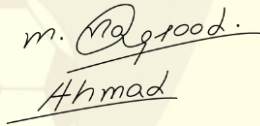
Failure to do so will result in the decision becoming final and binding.




Mohammad Ali
(Acting/Deputy Chairman)
Disciplinary Committee
Pakistan Football Federation



Zarak Zaman Khan
(Member)
Disciplinary Committee
Pakistan Football Federation



Malik Maqsood Ahmed
(Member)
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