22.4 A case has been filed by the Company in Honorable Lahore High Court against Additional Collector in which legal interpretation is sought about whether the Company should pay sales tax on the price charged by the Company or on the rate fixed by the FBR. The legal counsel is confident of favourable outcome of this case.

22.5 An appeal is pending against order of Commissioner Social Security dated May 02, 2005 involving the disputed demand of Rs.1.6 million on account of alleged unpaid social security contribution on special allowance.

In the opinion of legal counsel, no likelihood of liability is expected and right of appeal in the Supreme Court of Pakistan exists with the Company.

22.6 An appeal is pending in the Lahore High Court Bahawalpur bench against order of Punjab Social Security Court dated February 02, 2012 involving the disputed demand of Rs. 4.519 million.

In the opinion of legal counsel, no provision has been made as appellate remedy in Supreme Court is available against an adverse order, if any.

22.7 Commitments

Guarantees issued by Banking Companies on behalf of the Company are as follows:

	Note	2017	2016
		Rupees	
Market Committee Chishtian		**130,000**	130,000
Excise duty collection Multan		**50,000**	50,000
Punjab Employees Social Security Institution		**23,518,154**	23,518,154

23 SALES - NET

Local sale - Sugar	**1,345,030,539**	2,027,609,374
Export sale - Sugar	**411,387,361**	982,230,237
Molasses	**244,205,000**	159,576,320
	2,000,622,900	3,169,415,931
Rebate	**-**	270,853,050
Sales Tax	**(150,643,713)**	(179,022,019)
	1,849,979,187	3,261,246,962