

FEDERAL CONSTITUTIONAL COURT OF PAKISTAN

(Original/Appellate/Advisory Jurisdiction)

Present:

JUSTICE AMIN-UD-DIN KHAN, CHIEF JUSTICE

JUSTICE SYED HASAN AZHAR RIZVI

JUSTICE SYED ARSHAD HUSSAIN SHAH

C.A.1243/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.134758/2018]

M/s. DG Khan Cement Company Limited and another Vs. The Federation of Pakistan thr. Secretary Revenue Islamabad and others

C.A.1244/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151008/2018]

Maple Leaf Cement Factory Limited thr. its Group Director Finance, Syed Mohsin Raza Naqvi Vs. Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1245/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151913/2018]

Ibrahim Fibers Limited, Lahore thr. its Authorized Signatory, Abdul Hameed Bhutta Vs. Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1246/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151909/2018]

Ibrahim Fibers Limited, Lahore thr. its Authorized Signatory, Abdul Hameed Bhutta Vs. Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1247/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.253371/2018]

Ibrahim Fibers Limited, Lahore thr. its Authorized Signatory, Abdul Hameed Bhutta Vs. Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1248/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151879/2018]

Muhammad Waseem Mukhtar Vs. Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1249/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151884/2018]

Muhammad Waseem Mukhtar Vs. Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1250/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151896/2018]

Muhammad Waseem Mukhtar Vs. Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1251/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151870/2018]

Muhammad Naeem Mukhtar Vs. Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1252/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151873/2018]

Muhammad Naeem Mukhtar **Vs.** Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1253/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151904/2018]

Muhammad Naeem Mukhtar **Vs.** Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1254/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151888/2018]

Sheikh Mukhtar Ahmad **Vs.** Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1255/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151891/2018]

Sheikh Mukhtar Ahmad **Vs.** Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1256/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.151900/2018]

Sheikh Mukhtar Ahmad **Vs.** Federation of Pakistan thr. Secretary Revenue, Islamabad and others

C.A.1257/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.231901/2018]

M/s Habib Rafiq (Pvt) Ltd thr. its Manager Taxation Muhammad Saqib Ehsan ul Haq, Lahore **Vs.** The Federation of Pakistan thr. Secretary, Finance Revenue Division Islamabad.& others

C.A.1258/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.236708/2018]

M/s Habib Rafiq (Pvt) Ltd thr., its Manager Taxation Muhammad Saqib Ehsan ul Haq **Vs.** The Federation of Pakistan thr. Secretary Finance Revenue Division Islamabad & others

C.A.1259/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.169544/2018]

Reliance Commodities (Pvt) Limited thr. its Authorized Representative Muhammad Usman Hanif, Lahore and another **Vs.** Federation of Pakistan thr. its Secretary Revenue, Islamabad and others

C.A.1260/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.215324/2018]

M/s Habib Rafiq (Pvt) Ltd **Vs.** The Federation of Pakistan Thr.Secretary Finance Revenue Division Isb. & others

C.A.1261/2020

[Against the judgment dated 18-04-2019 passed by Peshawar High Court, Peshawar in W.P.1864-P/2019]

M/s Saif Holding Ltd **Vs.** The Federation of Pakistan thr. its Secretary Finance, Revenue Division, Islamabad & others

C.A.1262/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3696/2018]

M/s Pacific Exim (Private) Limited thr. Moazim Jawed, G.M. Accounts & Finance **Vs.** Federation of Pakistan thr. Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1263/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2856/2019]

Agven Pvt. Limited thr. its authorized representative namely Mr. Zahoor Motiwala **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1264/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D6066/2018]

United Agro Chemical, Karachi **Vs.** Federation of Pakistan thr. the Secretary (Revenue Division) and others

C.A.1265/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D177/2018]

M/s Chawla International, Karachi **Vs.** Federation of Pakistan thr. Secretary Ministry of Law, Justice & Parliamentary Affairs Division and others

C.A.1266/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D342/2019]

M/s. Pacific Exim (Pvt) Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Law, Justice and Parliamentary Affairs and others

C.A.1267/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D617/2019]

AGVEN(Pvt) Ltd thr. its authorized representative namely Mr. Zahoor Motiwala Karachi **Vs.** Federation of Pakistan thr. Secretary, M/o Finance, Islamabad and others

C.A.1268/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1956/2020]

Be Energy Ltd, Karachi thr.its Authorized Attorney Aqueel Lokhandwala **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1269/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1955/2020]

Be Energy Ltd, Karachi thr.its Authorized Attorney **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1270/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2496/2015]

Colgate-Palmolive(Pakistan) Ltd, Karachi thr.its Authorized Attorney Agha Shah Walliullah **Vs.** Pakistan thr. the Secretary (Revenue Division) Ex-Officio Chairman, F.B.R., Islamabad & others

C.A.1271/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2/2017]

National Investment Trust Ltd, Karachi thr.its Authorized Officer, Abdul Rashid **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1272/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2674/2017]

National Investment Trust Ltd, Karachi thr.its Authorized Officer, Abdul Rashid **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1273/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D229/2019]

National Investment Trust Ltd, Karachi thr.its Authorized Officer, Abdul Rashid **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1274/2020

[Against the judgment dated 17-08-2020 passed by High Court Of Sindh, Karachi in Const.P.D663/2020]

National Investment Trust Ltd, Karachi thr.its Authorized Officer, Abdul Rashid **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1275/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2614/2015]

Atlas Honda Ltd, Karachi thr. its Authorized Officer Rehan Ahmed Shaikh **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1276/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D625/2019]

Atlas Honda Ltd, Karachi thr. its Authorized Officer Rehan Ahmed Shaikh **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1277/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1765/2020]

Atlas Honda Ltd, Karachi thr. its Authorized Officer **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1278/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D6780/2018]

Engro Corp. Ltd, Karachi thr. its Authorized Officer **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1279/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D304/2019]

Engro Corp. Ltd, Karachi thr. its Authorized Officer **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1280/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D346/2019]

Engro Vopak Terminal Ltd, Karachi thr. its Authorized Officer **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1281/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2050/2020]

Engro Vopak Terminal Ltd, Karachi thr. its Authorized Officer **Vs.** Pakistan thr. the Secretary, M/o Finance, Islamabad and others

C.A.1282/2020

[Against the judgment dated 21-11-2019 passed by Peshawar High Court, Peshawar in W.P.5653-P/2019]

M/s Saif Holding Ltd, Peshawar **Vs.** The Federation of Pakistan thr. its Secretary Finance, Revenue Division, Islamabad & others

C.A.1283/2020

[Against the judgment dated 21-11-2019 passed by Peshawar High Court, Peshawar in W.P.5654-P/2019]

M/s Saif Holding Ltd, Peshawar **Vs.** The Federation of Pakistan thr. its Secretary Finance, Revenue Division, Islamabad & others

C.A.1284/2020

[Against the judgment dated 14-03-2018 passed by Peshawar High Court, Peshawar in W.P.1982-P/2017]

M/s Saif Holding Ltd thr. its Director, Peshawar **Vs.** The Federation of Pakistan thr. its Secretary Finance, Revenue Division, Islamabad & others

C.A.1285/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.18672/2019]

M/s. Ghulam Rasool & Company (Pvt) Ltd. **Vs.** The Federation of Pakistan, etc.

C.A.1286/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.238850/2018]

Sarwar & Company (Private) Limited **Vs.** The Federation of Pakistan through Secretary, Finance Division, etc.

C.A.1287/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.29518/2019]

M/s Imperial Sugar Limited **Vs.** The Federation of Pakistan, etc

C.A.1288/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.9093/2019]

Kohat Cement Company Limited, **Vs.** Federation of Pakistan, etc

C.A.1289/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.9481/2019]

Maple Leaf Cement Factory Limited, etc **Vs.** Federation Of Pakistan, etc

C.A.1290/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.154784/2018]

M/s Educational Services (Pvt) **Vs.** Federation of Pakistan, etc

C.A.1291/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.225135/2018]

M/s Habib Construction Service Limited. **Vs.** Federation of Pakistan, etc

C.A.1292/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.199252/2018]

M/S Alam Khan Brothers Engineering & Construction (Pvt) Ltd., Lahore **Vs.** The Federation of Pakistan through Secretary Revenue Division, Islamabad, etc

C.A.1293/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.17264/2019]

M/S M.A Aleem Khan & sons (Pvt.) Ltd., Lahore **Vs.** The Federation of Pakistan through Secretary Revenue, Islamabad, etc

C.A.1294/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.3765/2020]

M/S OPPO Mobile Technologies Pakistan (Pvt) Ltd., Lahore **Vs.** The Federation of Pakistan through Secretary Revenue Division, Islamabad, etc

C.A.1295/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.42104/2019]

M/s Habib Construction Service Limited, Lahore **Vs.** Federation of Pakistan through Secretary Ministry of Finance, Revenue Division, Islamabad, etc

C.A.1296/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.185563/2018]

M/s Alam Khan Brothers Engineering & Construction (Pvt) Ltd **Vs.** Federation of Pakistan through Secretary Revenue Division, Islamabad, etc

C.A.1297/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.16612/2019]

M/s Alam Khan Brothers Engineering & Construction (Pvt) Ltd **Vs.** The Federation of Pakistan, through Secretary Revenue Division, Islamabad, etc

C.A.1298/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.171371/2018]

M/s M.A Aleem Khan & Sons (Pvt) Ltd **Vs.** The Federation of Pakistan through Secretary Revenue, Islamabad, etc

C.A.1299/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.10731/2019]

Daewoo Pakistan Express Bus Service Limited, **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1300/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.255155/2018]

Daewoo Pakistan Express Bus Service Limited **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1301/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.9456/2019]

M/s Azgard Nine Limited **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1302/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.9457/2019]

Sundar Impex (Private) Limited, **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1303/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.9458/2019]

Masood Impex (Private) Limited, **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1304/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.9459/2019]

Mr. Binyamin C/o.Masood Textile Mills Limited **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1305/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.25643/2019]

M/s Kashf Foundation, Lahore **Vs.** The Federation of Pakistan through Secretary Finance Ministry of Finance, Islamabad, etc

C.A.1306/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.30584/2019]

Worldcall Telecom Limited **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1307/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.30159/2019]

M.Imran Mumtaz Govt Contractor, Faisalabad **Vs.** The Federation of Pakistan through Secretary Revenue, Islamabad, etc

C.A.1308/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.201967/2018]

M/S M.A. Aleem Khan & sons (Pvt) Ltd, Lahore **Vs.** The Federation of Pakistan through Secretary Revenue, Islamabad, etc

C.A.1309/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.186771/2018]

M/s OPPO Mobile Technologies Pakistan (Pvt) Ltd, **Vs.** The Federation of Pakistan through Secretary Revenue, Islamabad, etc

C.A.1310/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.14514/2019]

M/S OPPO Mobile Technologies Pakistan (Pvt) Ltd., Lahore **Vs.** The Federation of Pakistan through Secretary Revenue, Islamabad, etc

C.A.1311/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.39111/2019]

Abdullah Sugar Mills, Ltd, Lahore **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue, Division, Islamabad, etc

C.A.1312/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.226851/2018]

M/s Quaid-e-Azam Solar Power (Pvt), Ltd. Lahore **Vs.** Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1313/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.256520/2018]

M/s Albayrak Turizm Seyahat Insaat Ticaret Anonim Sirketi **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1314/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.74833/2019]

M/s Albayrak Turizm Seyahat Insaat Ticaret Anonim Sirketi, Lahore **Vs.** The Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.A.1315/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.40685/2019]

ZKB Reliable JV through its Authorized Officer Lahore **Vs.** The Federation of Pakistan through Secretary Revenue, Islamabad, etc

C.A.1316/2020

[Against the judgment dated 30-06-2020 passed by Lahore High Court, Lahore in W.P.29522/2020]

Aftab Ahmad Khan **Vs.** The Federation of Pakistan through Secretary Revenue Division, Islamabad, etc

C.A.1317/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.165574/2018]

Tayyab Manzoor Tarar **Vs.** The Federation of Pakistan through Secretary, Revenue, Islamabad, etc

C.A.1318/2020

[Against the judgment dated 17-06-2020 passed by Lahore High Court, Lahore in W.P.8320/2020]

M/s BPS (Pvt) Limited, etc Vs. The Federation of Pakistan, etc

C.A.1319/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.257641/2018]

Nishat (Chunian) Ltd. Lahore Vs. Federation of Pakistan, through Secretary Revenue, Islamabad, etc

C.A.1320/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.257644/2018]

Nishat (Chunian) Ltd., Lahore Vs. Federation of Pakistan, Ministry of Finance, through Secretary Revenue, Lahore, etc

C.A.1321/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in W.P.64435/2019]

Nishat (Chunian) Ltd., Lahore Vs. Federation of Pakistan, Ministry of Finance, through Secretary Revenue, Islamabad, etc

C.A.1322/2020

[Against the judgment dated 17-06-2020 passed by Lahore High Court, Lahore in I.C.A.167793/2018]

Nishat (Chunian) Ltd., Lahore, etc Vs. Federal Board of Revenue, through its Chairman, Islamabad, etc

C.A.1323/2020

[Against the judgment dated 28-02-2020 passed by Lahore High Court, Lahore in I.C.A.154425/2018]

M/s Qarshi Industries (Pvt.) Ltd., Lahore Vs. The Federation of Pakistan through Secretary Ministry of Finance, Islamabad, etc

C.A.1324/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D8551/2017]

Danish Iqbal Vs. Federation of Pakistan through Secretary of Law & others

C.A.1325/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D8552/2017]

Ms. Natasha Iqbal Vs. Federation of Pakistan through Secretary of Law & others

C.A.1326/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D8553/2017]

Saad Iqbal Vs. Federation of Pakistan through Secretary of Law & others

C.A.1327/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1916/2020]

M/s. Orient Energy Systems (Pvt) Ltd. Vs. Federation of Pakistan through Secretary of Law & others

C.A.1328/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1917/2020]

M/s. Orient Energy Systems (Pvt) Ltd. Vs. Federation of Pakistan through Secretary of Law & others

C.A.1329/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D7918/2020]

M/s. Orient Energy Systems (Pvt) Ltd. Vs. Federation of Pakistan through Secretary of Law & others

C.A.1330/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1919/2020]

M/s. Orient Energy Systems (Pvt) Ltd. Vs. Federation of Pakistan through Secretary of Law & others

C.A.1331/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1920/2020]

M/s. Jaffer Brother (Pvt) Ltd. Vs. Federation of Pakistan through Secretary of Law & others

C.A.1332/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2374/2015]

M/s. Jaffer Brother (Pvt) Ltd. Vs. Federation of Pakistan through Secretary (Revenue Division) & others

C.A.1333/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2525/2015]

Iqbal Ali Muhammad Vs. Pakistan through Secretary (Revenue Division) & others

C.A.1334/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D7041/2018]

M/s. Orient Energy Systems (Pvt) Ltd. Vs. Federation of Pakistan & others

C.A.1335/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3343/2018]

M/s. International Complex Projects Limited Vs. Federation of Pakistan & others

C.A.1336/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D186/2019]

M/s. International Complex Projects Limited Vs. Federation of Pakistan & others

C.A.1337/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1633/2019]

M/s. Al-Feroz (Pvt) Limited Vs. Federation of Pakistan & others

C.A.1338/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2570/2015]

M/s. Hinopak Motors Ltd. Vs. Pakistan through Secretary (Revenue Division) & others

C.A.1339/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.1941/2018]

Yaqoob Ahmed Vs. Federation of Pakistan through Secretary of Law & others

C.A.1340/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D98/2017]

M/s. Advance Telecom Vs. Federation of Pakistan & others

C.A.1341/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D7405/2018]

Jawed Ahmed Vs. Federation of Pakistan & others

C.A.1342/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D7406/2018]

Muhammad Iqbal Ahmed Vs. Federation of Pakistan & others

C.A.1343/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.3303/2018]

M/s. Hinopak Motors Ltd. Vs. Federation of Pakistan & others

C.A.1344/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.3785/2018]

Mrs. Naeema Begum Vs. Federation of Pakistan & others

C.A.1345/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3786/2018]

Mrs. Chaman Begum Vs. Federation of Pakistan through Secretary of Law & others

C.A.1346/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.3784/2018]

Mr. Sultan Ahmed Vs. Federation of Pakistan through Secretary of Law & others

C.A.1347/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3606/2018]

M/s. Advance Telecom Vs. Federation of Pakistan & others

C.A.1348/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1313/2019]

Shamimuddin Ahmed & others Vs. Federation of Pakistan & others

C.A.1349/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D699/2019]

M/s. Hinopak Motors Ltd. Vs. Federation of Pakistan through Secretary of Law & others

C.A.1350/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D237/2019]

M/s. Advance Telecom Vs. Federation of Pakistan & others

C.A.1351/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1691/2020]

M/s. Advance Telecom Vs. Federation of Pakistan & others

C.A.1352/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3362/2020]

M/s. Blessed Textile Limited Vs. Federation of Pakistan & others

C.A.1353/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D563/2020]

M/s. Blessed Textile Limited Vs. Federation of Pakistan & others

C.A.1354/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.188/2017]

M/s. Hinopak Motors Limited Vs. Pakistan through Secretary (Ministry of Finance) & others

C.A.1355/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2475/2015]

Lucky Textile Mills Limited Vs. Federation of Pakistan & others

C.A.1356/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3334/2018]

M/s. Franey N Irani Vs. Federation of Pakistan through Secretary of Law & others

C.A.1357/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D340/2019]

Lucky Textile Mills Limited Vs. Federation of Pakistan & others

C.A.1358/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D477/2019]

Naveena Exports Limited Vs. Federation of Pakistan & others

C.A.1359/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D678/2018]

M/s. Usman Steels (Pvt) Ltd. Vs. Federation of Pakistan & others

C.A.1360/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D6140/2018]

Muhammad Ashraf Vs. Federation of Pakistan & others

C.A.1361/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D574/2019]

M/s. Garibsons (Pvt) Ltd. Vs. Federation of Pakistan & others

C.A.1362/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1801/2019]

M/s. Usman Steels (Pvt) Ltd. Vs. Federation of Pakistan & others

C.A.1363/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2550/2019]

Shahzad Rahim Saya Vs. Federation of Pakistan & others

C.A.1364/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2551/2019]

Shahid Rashid Soorty Vs. Federation of Pakistan & others

C.A.1365/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6946/2018]

Farheen Ashraf Mukaty Vs. Federation of Pakistan & others

C.A.1366/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3413/2018]

Shahnawaz (Pvt) Limited Vs. The Federation of Pakistan & others

C.A.1367/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3414/2018]

Shahnawaz (Pvt) Limited Vs. The Federation of Pakistan & others

C.A.1368/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D376/2019]

Shahnawaz (Pvt) Limited Vs. The Federation of Pakistan & others

C.A.1369/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3953/2018]

Awan Trading Company (Pvt) Ltd. Vs. Federation of Pakistan & others

C.A.1370/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D4331/2018]

Muhammad Akbar Khan Vs. Federation of Pakistan & others

C.A.1371/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6947/2018]

Muhammad Akbar Khan Vs. Federation of Pakistan & others

C.A.1372/2020

[Against the judgment dated 06-08-2020 passed by High Court Of Sindh, Karachi in Const.P.D703/2019]

M/s. Global Brands Marketing (Pvt) Ltd Vs. Pakistan through the Secretary Ministry of Finance & others

C.A.1373/2020

[Against the judgment dated 17-08-2020 passed by High Court Of Sindh, Karachi in Const.P.D819/2020]

Naseem Gore **Vs.** Pakistan Through the Secretary Ministry of Law, Justice & Parliamentary Affairs & others

C.A.1374/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D179/2018]

M/s. Chawla International, Karachi **Vs.** Federation of Pakistan thr. Secy, M/o Law, Justice and Parliamentary Affairs Division, Govt. of Pakistan, Islamabad and others

C.A.1375/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D178/2018]

M/s. Chawla International, Karachi **Vs.** Federation of Pakistan thr. Secy, M/o Law, Justice and Parliamentary Affairs Division, Govt. of Pakistan, Islamabad and others

C.A.1376/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D5615/2018]

Engro Polymer & Chemicals Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1377/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2572/2019]

Engro Polymer & Chemicals Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1378/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1054/2020]

Engro Polymer & Chemicals Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1379/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2367/2015]

Indus Motor Company Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1380/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D301/2019]

Indus Motor Company Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1381/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D302/2019]

Efert Agritrade (Private) Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1382/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.2768/2016]

Habib Metro Pakistan (Private) Limited, Karachi thr. its Authorized Attorney **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1383/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1798/2019]

Habib Metro Pakistan (Private) Limited, Karachi thr. its Authorized Attorney **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1384/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D299/2019]

Engro Fertilizers Limited, Karachi thr. its authorized officer, Mirza Arsalan Baig **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1385/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2499/2015]

National Food Limited, Karachi thr. its duly Authorized Officer Ammad Ullah Khan **Vs.** Pakistan thr. the Secretary (Revenue Division), Ex-Officio Chairman, FBR, Islamabad and others

C.A.1386/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.D2182/2015]

IGI Holdings Limited, Karachi thr. its duly authorized officer Muhammad Nasir Iqbal **Vs.** Pakistan thr. the Secretary (Revenue Division) Ex Officio Chairman, FBR, Islamabad and others

C.A.1387/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3961/2018]

IGI Holdings Limited, Karachi thr. its duly authorized Officer Muhammad Nasir Iqbal **Vs.** Pakistan thr. the Secretary Revenue Division, Islamabad & others

C.A.1388/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D5575/2019]

IGI Holdings Limited, Karachi thr. its duly authorized officer, Muhammad Nasir Iqbal **Vs.** Pakistan thr. the Secretary (Revenue Division), Islamabad and others

C.A.1389/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2329/2015]

Qasim International Container Terminal Pakistan Ltd, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1390/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D345/2019]

Qasim International Container Terminal Pakistan Ltd, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1391/2020

[Against the judgment dated 17-08-2020 passed by High Court Of Sindh, Karachi in Const.P.D8263/2019]

Qasim International Container Terminal Pakistan Ltd, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1392/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3319/2018]

Novatex Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Law Justice and Parliamentary Affairs, Islamabad and others

C.A.1393/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D558/2019]

Novatex Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Law Justice and Parliamentary Affairs, Islamabad and others

C.A.1394/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2655/2020]

Novatex Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Law Justice and Parliamentary Affairs, Islamabad and others

C.A.1395/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D557/2019]

Gatron (Industries) Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Law Justice and Parliamentary Affairs, Islamabad and others

C.A.1396/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2656/2020]

Gatron (Industries) Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Law Justice and Parliamentary Affairs, Islamabad and others

C.A.1397/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2616/2015]

Shirazi Investments (Pvt) Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1398/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2617/2015]

Shirazi Investments (Pvt) Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1399/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2530/2017]

Shirazi Investment (Pvt) Limited, Karachi and others **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1400/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2621/2020]

Shirazi Investments (Pvt) Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1401/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D300/2019]

Shirazi Trading Company (Private) Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1402/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2615/2015]

Atlas Battery Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1403/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D685/2019]

Atlas Battery Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1404/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D299/2019]

Shirazi Investments (Pvt) Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1405/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D440/2019]

Orix Leasing Pakistan Ltd, Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1406/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D442/2019]

Orix Leasing Pakistan Ltd Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1407/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D7135/2018]

Premier Systems (Pvt) Ltd, Karachi
Vs. Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1408/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D439/2019]

Orix Leasing Pakistan Ltd, Karachi
Vs. Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1409/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2526/2015]

National Refinery Ltd Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue & Ex Officio Chairman FBR, Islamabad and others

C.A.1410/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5985/2018]

Gar Pakistan (Pvt) Ltd Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1411/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5372/2018]

Arif Habib Corporation Limited **Vs.** Federation of Pakistan thr. the Secretary Revenue & Ex-Office Chairman FBR, Islamabad and others

C.A.1412/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D441/2019]

Orix Leasing Pakistan Ltd Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1413/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6894/2018]

Amreli Steels Ltd, Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1414/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D4596/2018]

Gasco Engineering (Pvt) Ltd Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1415/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6838/2018]

Amreli Steels Ltd. Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1416/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1637/2019]

Premier Systems (Pvt) Ltd Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1417/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5421/2018]

Arif Habib Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue & Ex Officio Chairman FBR, Islamabad and others

C.A.1418/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2914/2020]

C.A.1419/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D664/2019]

C.A.1420/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D466/2019]

C.A.1421/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D80/2017]

C.A.1422/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5524/2018]

C.A.1423/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D7134/2018]

C.A.1424/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D6477/2018]

C.A.1425/2020

[Against the judgment dated 17-08-2020 passed by High Court Of Sindh, Karachi in Const.P.D1112/2020]

C.A.1426/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2936/2020]

C.A.1427/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2937/2020]

C.A.1428/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2938/2020]

Gasco Engineering (Pvt) Ltd Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

Arif Habib Corporation Limited **Vs.** Federation of Pakistan thr. the Secretary Revenue & Ex-Officio Chairman FBR, Islamabad and others

Mrs. Zaitun H. Jan Muhammad, Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

Arif Habib Corporation Limited **Vs.** Federation of Pakistan thr. the Secretary Revenue & Ex-Officio Chairman FBR, Islamabad and others

Ghandhara Industries Ltd, Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

Premier Systems (Pvt) Ltd Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Law Justice & Parliamentary Affairs , Islamabad and others

Ghandhara Nissan Ltd, Karachi **Vs.** Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

Arif Habib Corporation Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue & Ex-Officio Chairman F.B.R., Islamabad & others

A.F. Ferguson & CO, Karachi **Vs.** Federation of Pakistan thr. its Secretary Revenue and Ex Officio Chairman, FBR, Islamabad and others

A.F. Ferguson & CO. Karachi **Vs.** Federation of Pakistan thr. its Secretary Revenue and Ex Officio Chairman, FBR, Islamabad and others

A.G. Ferguson & Co. Karachi **Vs.** Federation of Pakistan, thr. Secretary Revenue and Ex-Officio Chairman FBR, Islamabad and others

C.A.1429/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2939/2020]

A.F. Ferguson & Co. Karachi **Vs.** Federation of Pakistan thr. its Secretary Revenue and Ex Officio Chairman, FBR, Islamabad and others

C.A.1430/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2940/2020]

A.F. Ferguson & Co., Karachi **Vs.** Federation of Pakistan thr. its Secretary Revenue and Ex Officio Chairman, FBR, Islamabad and others

C.A.1431/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.522/2016]

AGP Limited, Karachi **Vs.** Pakistan thr. the Secretary (Revenue Division) Ex-Officio Chairman, F.B.R., Islamabad & others

C.A.1432/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D6497/2018]

AGP Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1433/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1895/2020]

AGP Limited, Karachi **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1434/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1358/2020]

EY Ford Rhodes, Karachi **Vs.** Federation of Pakistan, thr. Secretary Revenue Division/Chairman FBR, Islamabad and others

C.A.1435/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1359/2020]

EY Ford Rhodes, Karachi **Vs.** Federation of Pakistan thr. its Secretary Revenue Division/Chairman, FBR, Islamabad and others

C.A.1436/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1360/2020]

EY Ford Rhodes, Karachi **Vs.** Federation of Pakistan thr. its Secretary Revenue Division/Chairman FBR, Islamabad and others

C.A.1437/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1361/2020]

EY Ford Rhodes, Karachi **Vs.** Federation of Pakistan, thr. Secretary Revenue Division/Chairman FBR, Islamabad and others

C.A.1438/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.71/2018]

International Terminal Holding Limited, Channel Islands **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1439/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.340/2017]

CMA CGM Marseille, France and another **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1440/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D12/2019]

CMA CGM Pakistan (Pvt) Ltd, Karachi Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1441/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D6617/2019]

CMA CGM Pakistan (Pvt) Ltd, Karachi Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1442/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2772/2016]

Overseas Pakistan Investors AG, Liechtenstein Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1443/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1699/2020]

Overseas Pakistan Investors Akiengesellschaft, Liechtenstein. Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1444/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2748/2016]

Vision Holdings Middle East Limited, Channel Islands Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1445/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.73/2018]

Vision Holdings Middle East Limited, Channel Islands Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1446/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2368/2015]

Thal Limited, Karachi Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1447/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D344/2019]

Thal Limited, Karachi Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1448/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D4912/2018]

TIMF LP, Cayman Islands Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1449/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D461/2019]

Syed Nadeem Hussain Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1450/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2245/2017]

Abbott Laboratories (Pakistan) Limited, Karachi Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1451/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2117/2019]

Al-Meezan Investment Management Limited, Karachi Vs. Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1452/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.300/2018]

International Terminal Holding Limited, Channel Islands **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1453/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D5572/2018]

Packages Limited, Karachi **Vs.** Federation of Pakistan, thr. Secretary Revenue Division & others

C.A.1454/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D5573/2018]

Packages Limited, Karachi **Vs.** Federation of Pakistan, thr. Secretary Revenue Division, Islamabad and others

C.A.1455/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D5571/2018]

Packages Limited, Karachi **Vs.** Federation of Pakistan, thr. Secretary Revenue Division, Islamabad and others

C.A.1456/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D260/2019]

Packages Limited, Karachi **Vs.** Federation of Pakistan, thr. Secretary, Revenue Division Islamabad and others

C.A.1457/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6498/2018]

Hussain Dawood, Karachi **Vs.** Pakistan, thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1458/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D3875/2020]

Hussain Dawood, Karachi **Vs.** Pakistan, thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1459/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D3876/2020]

Hussain Dawood, Karachi **Vs.** Pakistan, thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1460/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D3852/2020]

International Terminal Holding Limited, Channel Islands **Vs.** Pakistan, thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1461/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D3853/2020]

International Terminal Holding Limited, Channel Islands **Vs.** Pakistan, thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1462/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D8139/2018]

Coronet Foods (Pvt.) Limited, Karachi **Vs.** Federation of Pakistan, thr. Secretary (Revenue Division), Ex Officio Chairman, FBR, Islamabad and others

C.A.1463/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1598/2020]

Coronet Foods (Pvt.) Limited, Karachi **Vs.** Federation of Pakistan, thr. Secretary (Revenue Division), Ex Officio Chairman, FBR, Islamabad and others

C.A.1464/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2571/2015]

Tapal Tea (Private) Limited, Karachi **Vs.** Pakistan, thr. the Secretary, (Revenue Division), Ex Officio Chairman, FBR, Islamabad and others

C.A.1465/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D305/2019]

Tapal Tea (Private) Limited, Karachi **Vs.** Pakistan, thr. the Secretary of Law, Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1466/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D724/2019]

ENI Pakistan (M) Limited, Karachi **Vs.** Pakistan, thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1467/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D13/2019]

CMA CGM France and another **Vs.** Pakistan, thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1468/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D8140/2018]

English Biscuit Manufacturers (Pvt.) Limited, Karachi **Vs.** Federation of Pakistan, thr. Secretary (Revenue Division), Ex Officio Chairman, FBR, Islamabad and others

C.A.1469/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5579/2018]

DIC Pakistan Limited, Karachi **Vs.** Federation of Pakistan, thr. Secretary (Revenue Division), Ex Officio Chairman, FBR, Islamabad and others

C.A.1470/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2568/2015]

Gul Ahmed Textile Mills Ltd, Karachi **Vs.** Federation of Pakistan, thr. Secretary (Revenue Division), Ex Officio Chairman, FBR, Islamabad and others

C.A.1471/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.42/2016]

United Agro Chemical, Karachi **Vs.** Federation of Pakistan thr. Secretary (Revenue Division) Ex-Officio Chairman Federal Board of Revenue, Islamabad and others

C.A.1472/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1039/2019]

United Agro Chemical, Karachi **Vs.** Federation of Pakistan thr. Secretary (Revenue Division) Ex-Officio Chairman Federal Board of Revenue, Islamabad and others

C.A.1473/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2476/2015]

ICI Pakistan Limited, Karachi **Vs.** Federation of Pakistan thr. Secretary (Revenue Division), Ex-Officio Chairman, FBR, Islamabad and others

C.A.1474/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3049/2019]

ICI Pakistan Limited, Karachi Vs. Federation of Pakistan thr. Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1475/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3048/2019]

ICI Pakistan Limited, Karachi Vs. Federation of Pakistan thr. Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1476/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3047/2019]

ICI Pakistan Limited, Karachi Vs. Federation of Pakistan thr. Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1477/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D6139/2018]

Liberty Mills Limited, Karachi Vs. Federation of Pakistan thr. Secretary of Law, Ministry of Law Justice and Parliamentary Affairs, Islamabad and others

C.A.1478/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D294/2019]

Liberty Mills Limited, Karachi Vs. Federation of Pakistan thr. Secretary of Law, Ministry of Law Justice and Parliamentary Affairs, Islamabad and others

C.A.1479/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D185/2019]

Roche Pakistan Limited, Karachi Vs. Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1480/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2223/2017]

Engro Vopak Terminal Limited, Karachi Vs. Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1481/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2618/2015]

Hum Network Limited, Karachi Vs. Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1482/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D7694/2018]

M/s DRE (Pvt) Limited, Karachi Vs. Federation of Pakistan thr. Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1483/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6935/2018]

The Searle Company Limited, Karachi Vs. Federation of Pakistan, thr. its Secretary, Revenue Division, Government of Pakistan, Islamabad and others

C.A.1484/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1975/2020]

The Searle Company Limited, Karachi Vs. Federation of Pakistan, thr. its Secretary, Revenue Division, Government of Pakistan, Islamabad and others

C.A.1485/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1976/2020]

The Searle Company Limited, Karachi **Vs.** Federation of Pakistan, thr. its Secretary, Revenue Division, Government of Pakistan, Islamabad and others

C.A.1486/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D7676/2018]

Dawood Hercules Corporation Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1487/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D7953/2018]

Dawood Hercules Corporation Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1488/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D7036/2018]

Dawood Hercules Corporation Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1489/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D3640/2020]

Pakistan Beverages Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1490/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D3639/2020]

Pakistan Beverages Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1491/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1157/2019]

Pakistan Beverages Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1492/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D748/2019]

Searle Pharmaceuticals (Private) Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1493/2020

[Against the judgment dated 17-08-2020 passed by High Court Of Sindh, Karachi in Const.P.D568/2020]

Palmrush Investments Limited **Vs.** Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1494/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1919/2019]

Faisal Private Bureau **Vs.** Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1495/2020

[Against the judgment dated 17-08-2020 passed by High Court Of Sindh, Karachi in Const.P.D567/2020]

Persica Investments Limited Vs. Federation of Pakistan thr. the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.1496/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5590/2018]

Alzarat Limited Vs. Federation of Pakistan, thr. Secretary Revenue, Ex-Officio Chairman, FBR, Islamabad and others

C.A.1497/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5591/2018]

Alzarat Limited Vs. Federation of Pakistan, thr. Secretary Revenue, Ex-Officio Chairman, FBR, Islamabad and others

C.A.1498/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1086/2019]

Hercules Enterprises Limited Vs. Federation of Pakistan, thr. Secretary Revenue, Ex-Officio Chairman, FBR, Islamabad and others

C.A.1499/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5589/2018]

Hercules Enterprises Limited Vs. Federation of Pakistan, thr. Secretary Revenue, Ex-Officio Chairman, FBR, Islamabad and others

C.A.1500/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5593/2018]

Persica Investments Limited Vs. Federation of Pakistan, thr. Secretary Revenue, Ex-Officio Chairman, FBR, Islamabad and others

C.A.1501/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5592/2018]

Palmrush Investments Limited, Isle of Man Vs. Federation of Pakistan, thr. Secretary Revenue, Ex-Officio Chairman, FBR, Islamabad and others

C.A.1502/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.D2574/2015]

Pakistan Beverages Limited, Karachi Vs. Federation of Pakistan thr. its Secretary Revenue Division, Ex-Officio, Chairman FBR, Islamabad and others

C.A.1503/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.D2575/2015]

The Searle Company Limited, Karachi Vs. Federation of Pakistan thr. its Secretary Revenue Division, Ex-Officio, Chairman FBR, Islamabad and others

C.A.1504/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Suit.D3641/2020]

Dawood Hercules Corporation Limited, Karachi Vs. Federation of Pakistan thr. its Secretary Revenue Division, Ex-Officio, Chairman FBR, Islamabad and others

C.A.1505/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D6744/2018]

China Ocean Engineering Construction General Bureau thr. its representative, Karachi **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

C.A.1506/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5587/2018]

Zincali Limited, Karachi **Vs.** Federation of Pakistan thr. Secretary Revenue Ex-Officio Chairman Federal Board of Revenue, Islamabad and others

C.A.1507/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5588/2018]

Zincali Limited, Karachi **Vs.** Federation of Pakistan thr. Secretary Revenue Ex-Officio Chairman Federal Board of Revenue, Islamabad and others

C.A.1508/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D5886/2018]

Dawood Lawrencepur Limited, Karachi **Vs.** Federation of Pakistan, thr. Secretary Finance, Ministry of Finance, Islamabad and others

C.A.1510/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2335/2018]

Imtiaz Hussain **Vs.** The Assistant / Deputy Commissioner (Enforcement & Collection), Karachi and others

C.A.1511/2020

[Against the judgment dated 17-08-2020 passed by High Court Of Sindh, Karachi in Const.P.D1100/2020]

Port Qasim Authority thr. its representative Mr. Saqib Fatmi, Karachi **Vs.** Assistant/Deputy Commissioner (Enforcement & Collection) Inland Revenue, Karachi and others

C.A.1512/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1849/2016]

Javedan Corporation Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1513/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2634/2015]

Pakistan International Container Terminal Limited, Karachi **Vs.** Pakistan thr. the Secretary (Revenue Division), Ex Officio Chairman, Federal Board of Revenue, Islamabad and others

C.A.1514/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2542/2017]

Pakistan International Container Terminal Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1515/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2330/2015]

Bank Al-Falah Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1516/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2316/2015]

Reckitt Benckiser Pakistan Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1517/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2267/2017]

Reckitt Benckiser Pakistan Limited, Karachi **Vs.** Pakistan thr. the Secretary, Ministry of Finance, Islamabad and others

C.A.1518/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D819/2019]

Reckitt Benckiser Pakistan Limited, Karachi **Vs.** Pakistan thr. the Secretary (Revenue Division) Ex-Officior Chairman, Federal Board of Revenue, Islamabad and others

C.A.1519/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D3654/2018]

JS Bank Ltd, Karachi **Vs.** Pakistan thr. Secretary M/o Finance, Islamabad and others

C.A.1520/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3905/2018]

JS Bank Ltd, Karachi **Vs.** Pakistan thr. Secretary M/o Finance, Islamabad and others

C.A.1521/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D1848/2019]

JS Bank Ltd, Karachi **Vs.** Pakistan thr. Secretary M/o Finance, Islamabad and others

C.A.1522/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D4914/2018]

JS Bank Ltd, Karachi **Vs.** Pakistan thr. the Secretary M/o Finance, Islamabad and others

C.A.1523/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2211/2015]

Faysal Bank Ltd, Karachi **Vs.** Pakistan thr. Secretary Revenue Division and Ex-officio Chairman FBR, Islamabad and others

C.A.1524/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6001/2018]

English Biscuit Manufacturers(Pvt) Ltd, Karachi **Vs.** Federation of Pakistan thr. Secy Revenue Division and Ex-Officio Chairman FBR, Islamabad and others

C.A.1525/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6303/2018]

English Biscuit Manufacturers(Pvt) Ltd, Karachi **Vs.** Pakistan thr. Secy Revenue Division and Ex-Officio Chairman FBR, Islamabad and others

C.A.1526/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6305/2018]

English Biscuit Manufacturers(Pvt) Ltd, Karachi **Vs.** Federation of Pakistan thr. Secy Revenue Division and Ex-Officio Chairman FBR, Islamabad and others

C.A.1527/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D1599/2020]

English Biscuit Manufacturers(Pvt) Ltd, Karachi **Vs.** Federation of Pakistan thr. Secy Revenue Division and Ex-Officio Chairman FBR, Islamabad and others

C.A.1528/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6002/2018]

Coronet Foods (Pvt) Ltd, Karachi **Vs.** Federation of Pakistan thr. Secy Revenue Division and Ex-Officio Chairman FBR, Islamabad and others

C.A.1529/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6304/2018]

Coronet Foods (Pvt) Ltd, Karachi **Vs.** Federation of Pakistan thr. Secy Revenue Division and Ex-Officio Chairman FBR, Islamabad and others

C.A.1530/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6306/2018]

Coronet Foods (Pvt) Ltd, Karachi **Vs.** Federation of Pakistan thr. Secy Revenue Division and Ex-Officio Chairman FBR, Islamabad and others

C.A.1531/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2542/2019]

Coats South Asia Holdings B.V., Uxbridge Greater London **Vs.** Federation of Pakistan thr. Secy Revenue, Ex-Officio Chairman FBR, Islamabad and others

C.A.1532/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.5445/2019]

Maple Leaf Capital limited & others **Vs.** Federation of Pakistan thr. Secretary Revenue, Islamabad & others

C.A.1533/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D774/2018]

Khaadi Pakistan (SMC Private) Limited, Karachi **Vs.** Federation of Pakistan through the Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1534/2020

[Against the judgment dated 14-10-2020 passed by High Court Of Sindh, Karachi in Const.P.D1768/2020]

Lotte Chemical Pakistan Limited, Karachi **Vs.** Federation of Pakistan through the Secretary Law, Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1535/2020

[Against the judgment dated 03-11-2020 passed by High Court Of Sindh, Karachi in Const.P.D5134/2020]

Imtiaz Hussain **Vs.** Federation of Pakistan through the Secretary Revenue Ex-Officio Chairman FBR, Islamabad and others

C.A.1536/2020

[Against the judgment dated 03-11-2020 passed by High Court Of Sindh, Karachi in Const.P.D4765/2020]

Dawood Hercules Corporation Limited, Karachi **Vs.** Federation of Pakistan through the Secretary Revenue Ex-Officio Chairman Federal Board of Revenue, Islamabad and others

C.A.1537/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.72/2018]

International Terminal Holdings Limited, Channel Islands **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

C.A.1538/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.3646/2019]

Arif Habib Vs. Federaton of Pakistan through Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1539/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6567/2018]

Aftab Faizullah Tapal Vs. Federaton of Pakistan through Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1540/2020

[Against the judgment dated 22-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D4354/2020]

Arif Habib Vs. Federaton of Pakistan through Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1541/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6568/2018]

Mehvish A Tapal Vs. Federaton of Pakistan through Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1542/2020

[Against the judgment dated 02-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D6569/2018]

Rashida Tapal Vs. Federaton of Pakistan through Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1543/2020

[Against the judgment dated 22-09-2020 passed by High Court Of Sindh, Karachi in Const.P.D4352/2020]

Arif Habib Vs. Federaton of Pakistan through Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

C.A.1544/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.2677/2017]

Patek Private Ltd, Karachi Vs. Federation of Pakistan thr. its Secy. Revenue Division, G.O.P, Islamabad and others

C.A.1545/2020

[Against the judgment dated 10-11-2020 passed by High Court Of Sindh, Karachi in Const.P.D4968/2020]

Roche Pakistan Limited, Karachi Vs. Pakistan through the Secretary, Ministry of Finance, Islamabad and others

C.A.1546/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.D141/2016]

Attock Cement Pakistan Limited, Karachi Vs. Federation of Pakistan through Secretary (Revenue Division) Ex-Officio Chairman Federal Board of Revenue, Islamabad and others

C.A.1547/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3965/2018]

Attock Cement Pakistan Limited, Karachi Vs. Federation of Pakistan through Secretary (Revenue Division) Ex-Officio Chairman Federal Board of Revenue, Islamabad and others

C.A.1548/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Suit.D884/2018]

Attock Cement Pakistan Limited, Karachi Vs. Federation of Pakistan through Secretary (Revenue Division) Ex-Officio Chairman Federal Board of Revenue, Islamabad and others

C.A.1549/2020

[Against the judgment dated 19-11-2020 passed by High Court Of Sindh, Karachi in Const.P.D525/2020]

Searle Pharmaceuticals (Private) Limited, Karachi **Vs.** Federation of Pakistan through Secretary (Revenue Division) Ex-Officio Chairman Federal Board of Revenue, Islamabad and others

C.P.L.A.10-K/2021

[Against the judgment dated 19-11-2020 passed by High Court Of Sindh, Karachi in Const.P.D2247/2020]

Shahzad Rahim Saya **Vs.** Federation of Pakistan & others

C.P.L.A.11-K/2021

[Against the judgment dated 19-11-2020 passed by High Court Of Sindh, Karachi in Const.P.D4946/2020]

M/s. Ismail Industries Limited **Vs.** Federation of Pakistan & others

C.P.L.A.12-K/2021

[Against the judgment dated 19-11-2020 passed by High Court Of Sindh, Karachi in Const.P.D4947/2020]

M/s. Ismail Industries Limited **Vs.** Federation of Pakistan & others

C.P.L.A.32-K/2021

[Against the judgment dated 22-10-2020 passed by High Court Of Sindh, Karachi in Const.P.D3630/2018]

Muhammad Salim Mukaty **Vs.** Federatin of Pakistan & others

C.P.L.A.390-K/2021

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D543/2019]

Ahmedullah **Vs.** Federation of Pakistan & others

C.P.L.A.391-K/2021

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2099/2019]

M/s. Dewan Motors (Pvt) Limited **Vs.** Federation of Pakistan & others

C.P.L.A.392-K/2021

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2306/2019]

M/s. Dewan Cement Limited **Vs.** Federation of Pakistan & others

C.P.L.A.393-K/2021

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D2307/2019]

M/s. Dewan Cement Limited **Vs.** Federation of Pakistan & others

C.P.L.A.3718/2020

[Against the judgment dated 15-10-2020 passed by High Court Of Sindh, Karachi in Const.P.7528D/2019]

M/s. Colony Textile Mills Ltd. **Vs.** Pakistan through Secretary, Ministry of Finance, Islamabad and others

C.P.L.A.1324-K/2020

[Against the judgment dated 21-07-2020 passed by High Court Of Sindh, Karachi in Const.P.D3850/2018]

Mehran Sugar Mills Ltd. **Vs.** Federation of Pakistan & others

C.P.L.A.304-K/2021

[Against the judgment dated 07-12-2020 passed by High Court Of Sindh, Karachi in Const.P.D5476/2020]

M/s. Rotocast Engineering Company (Pvt) Ltd. **Vs.** Federation of Pakistan & others

C.P.L.A.3414/2020

[Against the judgment dated 22-09-2020 passed by High Court Of Sindh, Karachi in Const.P.4372/2020]

Ghandhara Nissan Limited, Karachi **Vs.** Federation of Pakistan through the Secretary Revenue Ex-Office Chairman FBR, Islamabad and others

C.P.L.A.3415/2020

[Against the judgment dated 22-09-2020 passed by High Court Of Sindh, Karachi in Const.P.4373/2020]

C.P.L.A.2823/2021

[Against the judgment dated 18-02-2021 passed by High Court Of Sindh, Karachi in Const.P.D823/2021]

C.P.L.A.2824/2021

[Against the judgment dated 17-03-2021 passed by High Court Of Sindh, Karachi in Const.P.D1475/2021]

C.A.1363/2021

[Against the judgment dated 22-09-2020 passed by High Court Of Sindh, Karachi in Const.P.4353/2020]

C.A.1491/2021

[Against the judgment dated 07-12-2020 passed by High Court Of Sindh, Karachi in Const.P.6485D/2018]

C.P.L.A.5378/2021

[Against the judgment dated 24-08-2021 passed by High Court Of Sindh, Karachi in Const.P.D2225/2020]

C.P.L.A.414/2022

[Against the judgment dated 08-02-2022 passed by High Court Of Sindh, Karachi in Const.P.D699/2022]

C.P.L.A.415/2022

[Against the judgment dated 08-02-2022 passed by High Court Of Sindh, Karachi in Const.P.D700/2022]

C.A.86/2022

[Against the judgment dated 19-02-2020 passed by Islamabad High Court, Islamabad in I.C.A.29/2020]

C.A.320/2022

[Against the judgment dated 03-11-2020 passed by High Court Of Sindh, Karachi in Const.P.4980/2020]

C.A.321/2022

[Against the judgment dated 28-09-2021 passed by High Court Of Sindh, Karachi in Const.P.D5668/2021]

Ghandhara Nissan Limited, Karachi **Vs.** Federation of Pakistan through the Secretary Revenue Ex-Office Chairman FBR, Islamabad and others

J.S. Bank Limited, Karachi **Vs.** Pakistan through the Secretary Ministry of Finance Islamabad and others

CMA CGM Pakistan (Pvt) Ltd on behalf of CMA COM France, Karachi **Vs.** Pakistan through the Secretary Ministry of Finance Islamabad and others

Arif Habib Corporation Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary, Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others

The Searle Company Limited, Karachi thr. Manager Legal **Vs.** Federation of Pakistan thr. Secretary Revenue Ex Officio Chairman, FBR, Islamabad and others

AGP Limited, Karachi **Vs.** Pakistan through the Secretary, Ministry of Finance, Islamabad and others

Al-Meezan Investment Management Limited, Karachi **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

Al-Meezan Investment Management Limited, Karachi **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

Mari Petroleum Company Ltd, Islamabad **Vs.** The Federation of Pakistan thr. Secretary Revenue, Islamabad & others

Arif Habib Limited **Vs.** Federation of Pakistan thr. Secretary Revenue & Chairman FBR, Islamabad & others

Gul Ahmed Holdings (Pvt) Ltd Karachi **Vs.** Federation of Pakistan through the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.322/2022

[Against the judgment dated 28-09-2021 passed by High Court Of Sindh, Karachi in Const.P.D5669/2021]

Gul Ahmed Holdings (Pvt) Ltd Karachi **Vs.** Federation of Pakistan through the Secretary Revenue Ex-Officio Chairman, FBR, Islamabad and others

C.A.323/2022

[Against the judgment dated 01-11-2021 passed by High Court Of Sindh, Karachi in Const.P.D2243/2020]

Reckitt Benckiser Pakistan Limited, Karachi **Vs.** Federation of Pakistan thr. the Secretary M/o Law Justice and Parliamentary Affairs, Islamabad and others

C.P.L.A.824-K/2022

[Against the judgment dated 16-06-2022 passed by High Court Of Sindh, Karachi in I.T.R.A.242/2022]

Lucky Landmark (Pvt) Limited **Vs.** The Federation of Pakistan through the Secretary, Ministry of Finance & others

C.P.L.A.5665/2021

[Against the judgment dated 29-09-2021 passed by High Court Of Sindh, Karachi in Const.P.D7758/2019]

IGI Holdings Limited, Karachi **Vs.** Federation of Pakistan through its Secretary Revenue Division, Islamabad and others

C.A.659/2022

[Against the judgment dated 22-11-2021 passed by High Court Of Sindh, Karachi in Const.P.D6737/2021]

M/s. Faisal Spinning Mills Limited & **Vs.** Federation of Pakistan & others

C.P.L.A.869-K/2022

[Against the judgment dated 28-06-2022 passed by High Court Of Sindh, Karachi in Const.P.D3834/2022]

M/s. Ismail Industries Limited **Vs.** Federation of Pakistan through the Secretary Ministry of Finance Department Islamabad & others

C.P.L.A.1210-K/2022

[Against the judgment dated 04-11-2022 passed by High Court Of Sindh, Karachi in Const.P.D5737/2022]

M/s. United Bank Limited **Vs.** Federation of Pakistan through the Secretary of Law Ministry of Law Justice and Parliamentary affairs Islamabad & another

C.A.660/2022

[Against the judgment dated 22-11-2021 passed by High Court Of Sindh, Karachi in Const.P.D6738/2021]

M/s. Faisal Spinning Mills Limited & **Vs.** Federation of Pakistan & others

C.P.L.A.600-L/2023

[Against the judgment dated 18-01-2023 passed by Lahore High Court, Lahore in I.C.A.13958/2019]

Hutton Properties Limited, Lahore **Vs.** Federation of Pakistan through its Secretary Finance, Revenue Division, Islamabad, etc

C.P.L.A.566/2023

[Against the judgment dated 14-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7489/2022]

JS Bank Limited Karachi thr. its Authorized Attorney Mr. Mumtaz Akram Khan **Vs.** Pakistan through the Secretary Minister of Finance Islamabad & others

C.P.L.A.567/2023

[Against the judgment dated 14-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7488/2022]

JS Bank Limited Karachi thr. its Authorized Attorney Mr. Mumtaz Akram Khan **Vs.** Pakistan through the Secretary Minister of Finance Islamabad & others

C.P.L.A.960-K/2023

[Against the judgment dated 09-05-2023 passed by High Court Of Sindh, Karachi in Const.P.D1942/2023]

C.P.L.A.1084-K/2023

[Against the judgment dated 25-07-2023 passed by High Court Of Sindh, Karachi in Const.P.D3423/2023]

C.P.L.A.1085-K/2023

[Against the judgment dated 25-07-2023 passed by High Court Of Sindh, Karachi in Const.P.D3424/2023]

C.P.L.A.877-K/2024

[Against the judgment dated 07-08-2024 passed by High Court Of Sindh, Karachi in Const.P.D5568/2018]

C.P.L.A.878-K/2024

[Against the judgment dated 15-08-2024 passed by High Court Of Sindh, Karachi in Const.P.D5569/2018]

C.A.1728/2024

[Against the judgment dated 07-02-2024 passed by High Court Of Sindh, Karachi in H.C.A.109/2022]

C.A.1729/2024

[Against the judgment dated 07-02-2024 passed by High Court Of Sindh, Karachi in H.C.A.111/2022]

C.A.1730/2024

[Against the judgment dated 07-02-2024 passed by High Court Of Sindh, Karachi in H.C.A.112/2022]

C.A.1731/2024

[Against the judgment dated 07-02-2024 passed by High Court Of Sindh, Karachi in H.C.A.113/2022]

C.A.1732/2024

[Against the judgment dated 07-02-2024 passed by High Court Of Sindh, Karachi in H.C.A.110/2022]

C.A.1733/2024

[Against the judgment dated 07-02-2024 passed by High Court Of Sindh, Karachi in H.C.A.114/2022]

C.A.1734/2024

[Against the judgment dated 07-02-2024 passed by High Court Of Sindh, Karachi in H.C.A.115/2022]

M/s. Bhanero Textile Mills Limited. **Vs.** Federation of Pakistan through Secretary Ministry of Law Justice and Parliamentary Affairs Islamabad & others

Lotte Chemical Pakistan Limited **Vs.** Federation of Pakistan through the Secretary Revenue Ex officio Chairman FBR, Islamabad & another

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MSC Mediterranean Shipping Company S.A. and another **Vs.** Pakistan through Secretary Ministry of Finance and others

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Be Energy Limited **Vs.** Pakistan through Secretary M/o Finance and others

National Foods Limited **Vs.** Pakistan through Secretary M/o Finance and others

JS Bank Limited **Vs.** Pakistan through Secretary M/o Finance and others

Reckitt Benckiser Pakistan Limited **Vs.** Pakistan through Secretary M/o Finance and others

MSC Mediterranean Shipping Company S.A. and another **Vs.** Pakistan through Secretary M/o Finance and others

Atlas Honda Limited and others **Vs.** Pakistan through Secretary M/o Finance and others

Overseas Pakistan Investors AG **Vs.** Pakistan through Secretary M/o Finance and others

C.A.1735/2024

[Against the judgment dated 07-02-2024 passed by High Court Of Sindh, Karachi in H.C.A.116/2022]

C.A.1736/2024

[Against the judgment dated 07-02-2024 passed by High Court Of Sindh, Karachi in H.C.A.117/2022]

C.P.L.A.3840/2022

[Against the judgment dated 19-09-2022 passed by High Court Of Sindh, Karachi in Const.P.D2507/2022]

C.P.L.A.3969/2022

[Against the judgment dated 19-09-2022 passed by High Court Of Sindh, Karachi in Const.P.D2508/2022]

C.P.L.A.3519/2019

[Against the judgment dated 27-05-2019 passed by Islamabad High Court, Islamabad in I.C.A.214/2019 in W.P.394/2018]

C.P.L.A.3742/2019

[Against the judgment dated 27-05-2019 passed by Islamabad High Court, Islamabad in I.C.A.215/2019 in W.P.1991/2018]

C.P.L.A.3743/2019

[Against the judgment dated 27-05-2019 passed by Islamabad High Court, Islamabad in I.C.A.216/2019 in W.P.1946/2017]

C.P.L.A.295/2024

[Against the judgment dated 30-11-2023 passed by High Court Of Sindh, Karachi in Const.P.D3931/2022]

C.P.L.A.296/2024

[Against the judgment dated 21-12-2023 passed by High Court Of Sindh, Karachi in Const.P.D2613/2023]

C.P.L.A.297/2024

[Against the judgment dated 21-12-2023 passed by High Court Of Sindh, Karachi in Const.P.D2614/2023]

C.P.L.A.298/2024

[Against the judgment dated 30-11-2023 passed by High Court Of Sindh, Karachi in Const.P.D3930/2022]

Habib Metro Pakistan Pvt. Ltd. and others **Vs.** Pakistan through Secretary M/o Finance and others

FrieslandCampina Engro Pakistan Limited. **Vs.** Pakistan through Secretary M/o Finance and others

Standard Chartered Bank Pakistan Limited **Vs.** Pakistan through the Secretary Ministry of Finance and others

Standard Chartered Bank Pakistan Limited **Vs.** Pakistan through the Secretary Ministry of Finance and others

Mari Petroleum Company Ltd, Islamabad **Vs.** The Federation of Pakistan thr. Secretary Revenue, Islamabad & others

Mari Petroleum Company Ltd, Islamabad **Vs.** The Federation of Pakistan thr. Secretary Revenue, Islamabad & others

Mari Petroleum Company Ltd, Islamabad **Vs.** The Federation of Pakistan thr. Secretary Revenue, Islamabad & others

PKP Kirthar B.V. thr. Authorized Officer, Islamabad **Vs.** Pakistan thr. the Secretary Ministry of Finance, Islamabad and others

PKP Kadanwari Limited, thr. Authorized Officer, Islamabad **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

PKP Kadanwari Limited thr. Authorized Officer, Islamabad **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

PKP Kirthar B.V. Limited thr. Authorized Officer, Islamabad **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

C.P.L.A.299/2024

[Against the judgment dated 21-12-2023 passed by High Court Of Sindh, Karachi in Const.P.D2615/2023]

PKP Exploration 2 Limited, Islamabad **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

C.P.L.A.300/2024

[Against the judgment dated 11-12-2023 passed by High Court Of Sindh, Karachi in Const.P.D5167/2023]

PKP Kirthar B.V. thr. Authorized Officer, Islamabad **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

C.P.L.A.301/2024

[Against the judgment dated 21-12-2023 passed by High Court Of Sindh, Karachi in Const.P.D2616/2023]

PKP Exploration 2 Limited thr. Authorized Officer, Islamabad **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

C.P.L.A.302/2024

[Against the judgment dated 11-12-2023 passed by High Court Of Sindh, Karachi in Const.P.D5168/2023]

PKP Exploration 2 Limited thr. Authorized Officer, Islamabad **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

C.P.L.A.303/2024

[Against the judgment dated 30-11-2023 passed by High Court Of Sindh, Karachi in Const.P.D5168/2023]

PKP Exploration 2 Limited thr. Authorized Officer, Islamabad **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

C.P.L.A.304/2024

[Against the judgment dated 22-01-2024 passed by High Court Of Sindh, Karachi in Const.P.D3932/2022]

PKP Kadanwari Limited thr. Authorized Officer, Islamabad **Vs.** Pakistan through the Secretary Ministry of Finance, Islamabad and others

C.P.L.A.1118-K/2024

[Against the judgment dated 24-10-2024 passed by High Court Of Sindh, Karachi in I.T.R.A.139/2024]

Meezan Bank Limited **Vs.** Commissioner Inland Revenue Zone-IV, Karachi

C.P.L.A.231-L/2023

[Against the judgment dated 19-12-2022 passed by Lahore High Court, Lahore in W.P.67342/2022]

Power Management Company (Pvt) Limited, Lahore **Vs.** The Federation of Pakistan through the Secretary Finance Division, Islamabad, etc

C.P.L.A.62/2023

[Against the judgment dated 23-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7959/2022]

M/s Abudawood Trading Company Pakistan Pvt Limited, Karachi **Vs.** Federation of Pakistan through the Secretary, Ministry of Law, Justice and Parliament Affairs, Islamabad and others

C.P.L.A.63/2023

[Against the judgment dated 23-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7960/2022]

M/s Abudawood Trading Company Pakistan Pvt Limited, Karachi **Vs.** Federation of Pakistan through the Secretary, Ministry of Law, Justice and Parliament Affairs, Islamabad and others

C.P.L.A.64/2023

[Against the judgment dated 23-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7961/2022]

M/s Abudawood Trading Company Pakistan Pvt Limited, Karachi **Vs.** Federation of Pakistan through the Secretary, Ministry of Law, Justice and Parliament Affairs, Islamabad and others

C.P.L.A.500/2023

[Against the judgment dated 20-12-2022 passed by High Court Of Sindh, Karachi in Const.P.7517D/2022]

M/s Sachal Engineering Works (Pvt) Limited **Vs.** Federation of Pakistan thr. Secretary of Law, M/o Law, Islamabad & another

C.P.L.A.3596-L/2023

[Against the judgment dated 17-10-2023 passed by Lahore High Court, Lahore in I.C.A.185560/2018]

M/s M.A Aleem Khan & Sons Pvt Ltd. Lahore **Vs.** The Federation of Pakistan through Secretary Revenue, Islamabad & others

C.P.L.A.4017/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.47905/2023]

Commissioner Inland Revenue, Zone III, Large Taxpayers Office, Lahore **Vs.** Service Global Footwear Limited Lahore and others

C.P.L.A.1490-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56085/2023]

Commissioner Inland Revenue, Large Taxpayers Office, Lahore **Vs.** Riaz Textile Mills (Pvt) Ltd, etc

C.P.L.A.1491-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56100/2023]

Commissioner Inland Revenue **Vs.** Shahtaj Sugar Mills Limited, etc

C.P.L.A.1492-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55931/2023]

Commissioner Inland Revenue **Vs.** M/s Sufyan Malik Ayub, etc

C.P.L.A.1493-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56344/2023]

Commissioner Inland Revenue **Vs.** Ibrahim Fibres Limited, etc

C.P.L.A.1494-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56354/2023]

Commissioner Inland Revenue **Vs.** Henkel Industrial Adhesives Pakistan (Pvt) Ltd, etc

C.P.L.A.1495-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56338/2023]

Commissioner Inland Revenue **Vs.** Ideal Spinning Mills Limited, etc

C.P.L.A.1496-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56021/2023]

Commissioner Inland Revenue **Vs.** Honda Atlas Cars (Pakistan) Limited, etc

C.P.L.A.1497-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56278/2023]

Chief Commissioner Inland Revenue **Vs.** Muhammad Umer, etc

C.P.L.A.1498-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56162/2023]

Commissioner Inland Revenue **Vs.** Total Parco Pakistan Limited, etc

C.P.L.A.1499-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56228/2023]

Commissioner Inland Revenue Vs. Akram Cotton Mills Limited, etc

C.P.L.A.1500-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55989/2023]

Commissioner Inland Revenue Vs. JDW Sugar Mills Limited, etc

C.P.L.A.1501-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55905/2023]

Commissioner Inland Revenue Vs. M/s Diamond Exports Industries Limited, etc

C.P.L.A.1502-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56093/2023]

Commissioner Inland Revenue Vs. Fazal Cloth Mills Limited, etc

C.P.L.A.1503-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55887/2023]

Commissioner Inland Revenue Vs. M/s Azgard Nine Ltd, etc

C.P.L.A.1504-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55916/2023]

Commissioner Inland Revenue Vs. Pak Arab Refinery Limited, etc

C.P.L.A.1505-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56213/2024]

Commissioner Inland Revenue Vs. Standard Spinning Mills (Pvt) Ltd, etc

C.P.L.A.1506-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49415/2023]

Commissioner Inland Revenue Vs. Ibrahim Fibres Limited, etc

C.P.L.A.1507-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56037/2023]

Commissioner Inland Revenue Vs. Almoiz Industries Limited, etc

C.P.L.A.1508-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56145/2023]

Commissioner Inland Revenue Vs. M/s Sargodha Jute Limited, etc

C.P.L.A.1509-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56349/2023]

Commissioner Inland Revenue Vs. Naubahar Bottling Company (Pvt) Ltd, etc

C.P.L.A.1510-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56356/2023]

Commissioner Inland Revenue Vs. Outfitters Stores (Pvt) Ltd, etc

C.P.L.A.1511-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55858/2023]

Commissioner Inland Revenue Vs. M/s Ahmad Fine Weaving Ltd, etc

C.P.L.A.1512-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56089/2023]

Commissioner Inland Revenue Vs. Millat Tractor Limited, etc

C.P.L.A.1513-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55885/2023]

Commissioner Inland Revenue Vs. M/s Rafhan Maize Products Company, etc

C.P.L.A.1514-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56343/2023]

Commissioner Inland Revenue Vs. Khalid Shafique Spinning Mills Limited, etc

C.P.L.A.1515-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56355/2023]

Commissioner Inland Revenue Vs. Millat Tractor Limited, etc

C.P.L.A.1531-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49488/2023]

Commissioner of Inland Revenue Vs. M/s Transfopower Industries (Pvt) Ltd, etc

C.P.L.A.1532-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56336/2023]

Commissioner of Inland Revenue Vs. M.K Sons (Pvt) Ltd, etc

C.P.L.A.1533-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49286/2023]

Commissioner of Inland Revenue Vs. Hamza Vegetable Oil Refinery & Ghee Mills (Pvt) Ltd, etc

C.P.L.A.1534-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55878/2023]

Commissioner Inland Revenue Vs. Pak Kuwait Textiles Limited, etc

C.P.L.A.1535-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56141/2023]

Commissioner Inland Revenue Vs. M/s HNR Company (Pvt) Ltd, etc

C.P.L.A.1536-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49295/2023]

The Commissioner of Inland Revenue Vs. Eagle Cables (Pvt) Ltd, etc

C.P.L.A.1544-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55930/2023]

Commissioner of Inland Revenue Vs. Danish Kaiser Monnoo, etc

C.P.L.A.1545-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49499/2023]

Commissioner of Inland Revenue Vs. Ashraf Sugar Mills (Pvt) Ltd, etc

C.P.L.A.1546-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55862/2023]

Commissioner Inland Revenue Vs. Malik Muhammad Taveer

C.P.L.A.1547-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49447/2023]

Commissioner of Inland Revenue Vs. Khalid Hadayat Ullah Sufi, etc

C.P.L.A.1548-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55861/2023]

Commissioner Inland Revenue Vs. M/s Ahmed Hassan Textile Mills Limited, etc

C.P.L.A.1549-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56107/2023]

Commissioner Inland Revenue Vs. Reliance Weaving Mills Limited, etc

C.P.L.A.1550-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55865/2023]

Commissioner Inland Revenue Vs. M/s Arshad Corporation (Pvt) Ltd, etc

C.P.L.A.1551-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56040/2023]

Commissioner Inland Revenue Vs. Fazal Holdings (Pvt) Ltd, etc

C.P.L.A.1552-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56357/2023]

Commissioner Inland Revenue Vs. Indus Home Limited, etc

C.P.L.A.1595-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56211/2023]

Commissioner Inland Revenue Vs. M/s Shams Textile Mills Limited, etc

C.P.L.A.1596-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55893/2023]

Commissioner Inland Revenue Vs. Syed Iftikhar ul Hassan Zaidi

C.P.L.A.1597-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56076/2023]

Commissioner Inland Revenue Vs. Crescent Bahuman Limited, etc

C.P.L.A.1598-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56166/2023]

Commissioner Inland Revenue Vs. Lotte Akhtar Beverages (Pvt) Ltd, etc

C.P.L.A.1599-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55867/2023]

Commissioner Inland Revenue Vs. Shezan International Limited

C.P.L.A.1600-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49296/2023]

Commissioner Inland Revenue Vs. M/s Sialkot International Airport Limited, etc

C.P.L.A.1601-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56077/2023]

Commissioner Inland Revenue Vs. CHT Pakistan (Pvt) Ltd, etc

C.P.L.A.1602-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56212/2023]

Commissioner Inland Revenue Vs. M/s Zahid Jee Textile Mills Limited, etc

C.P.L.A.1603-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56082/2023]

Commissioner Inland Revenue Vs. Mansanto Company, etc

C.P.L.A.1604-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55880/2023]

Commissioner Inland Revenue Vs. Zahid Hussain Chaudhary

C.P.L.A.1605-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56225/2023]

Commissioner Inland Revenue **Vs.** Reesham Textile Industries Ltd, etc

C.P.L.A.1606-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49223/2023]

Commissioner Inland Revenue, Lahore **Vs.** Ajmair Foods Pvt Ltd., Lahore & others

C.P.L.A.1607-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50255/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Nimir Industrial Chemicals Limited, Lahore & others

C.P.L.A.1608-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55918/2023]

Commissioner Inland Revenue, Lahore **Vs.** Mukhtar Feeds & others

C.P.L.A.1609-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49243/2023]

Commissioner Inland Revenue, Lahore **Vs.** Haji Sheikh Noor ud Din & Sons Pvt Limited, Lahore & others

C.P.L.A.1610-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50058/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Crescent Bahuman Limited, Lahore & others

C.P.L.A.1611-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50078/2023]

Commissioner Inland Revenue, Lahore **Vs.** Bata Pakistan Ltd, Lahore & others

C.P.L.A.1612-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55943/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Sarena Textile Industries Pvt Ltd. & others

C.P.L.A.1613-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56171/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Asian Foods Industries Limited & others

C.P.L.A.1614-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55995/2023]

Commissioner Inland Revenue, Lahore **Vs.** Standard Spinning Mills, Lahore & others

C.P.L.A.1615-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55853/2023]

Commissioner Inland Revenue, Lahore **Vs.** Lahore Feeds Limited, Lahore & others

C.P.L.A.1616-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49450/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Pioneer Cement Limited, Lahore & others

C.P.L.A.1617-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49230/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Digital World Pakistan Pvt., Lahore & others

C.P.L.A.1618-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56135/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s. Computer Tips, Lahore

C.P.L.A.1619-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49300/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s. SGM Sugar Mills Limited, Karachi & others

C.P.L.A.1620-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56151/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Salman Khan

C.P.L.A.1621-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56179/2023]

Commissioner Inland Revenue, Multan **Vs.** M/s Rafhan Maize Products Co. Ltd., Faisalabad & others

C.P.L.A.1622-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56143/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Kaleem Bhatti

C.P.L.A.1623-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56154/2023]

Commissioner Inland Revenue, Lahore **Vs.** Ingredion Ine. USA, Faisalabad

C.P.L.A.1624-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55886/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Asif Peer

C.P.L.A.1625-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55956/2023]

Commissioner Inland Revenue, Lahore **Vs.** Sarfraz Jehangir Monnoo, Lahore

C.P.L.A.1626-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55991/2023]

Commissioner Inland Revenue, Lahore **Vs.** Tauseef Enterprises Pvt Ltd., Faisalabad & others

C.P.L.A.1627-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55894/2023]

Commissioner Inland Revenue, Lahore **Vs.** Eastren Spinning Mills Pvt Ltd., Lahore

C.P.L.A.1628-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55913/2023]

Commissioner Inland Revenue, Lahore **Vs.** SS Oil Mills Limited, Lahore & others

C.P.L.A.1629-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49481/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Safam Pvt Limited, Lahore & others

C.P.L.A.1630-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56210/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Teehverx, Lahore

C.P.L.A.1631-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56139/2023]

Commissioner Inland Revenue, Lahore **Vs.** DG Khan Cement Company Limited, Lahore & others

C.P.L.A.1632-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55889/2023]

Commissioner of Inland Revenue, Multan **Vs.** M/s Best Fibers Pvt Ltd., Faisalabad & others

C.P.L.A.1633-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56065/2023]

Commissioner Inland Revenue, Lahore **Vs.** Faryad Ali

C.P.L.A.1634-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50067/2023]

Commissioner Inland Revenue, Lahore **Vs.** Medequips SMC Pvt Ltd., Lahore & others

C.P.L.A.1635-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55844/2023]

Commissioner of Inland Revenue, Lahore **Vs.** Mudassar Ahmad

C.P.L.A.1636-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55873/2023]

Commissioner Inland Revenue, Lahore **Vs.** Style Textile Pvt Limited, Lahore & others

C.P.L.A.1637-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55925/2023]

Commissioner of Inland Revenue, Lahore **Vs.** China East Resources Import & Export, Lahore

C.P.L.A.1638-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55882/2023]

Commissioner of Inland Revenue, Multan **Vs.** M/s Beacon Impax Pvt Ltd, Faisalabad & others

C.P.L.A.1657-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50059/2023]

Commissioner Inland Revenue, Lahore **Vs.** Daewoo Pakistan City Bus Service Pvt Ltd., Lahore & others

C.P.L.A.1658-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56342/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** Masood Textile Mills Pvt Ltd., Faisalabad & others

C.P.L.A.1659-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56027/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** Kay & Emms Pvt Ltd., Faisalabad & others

C.P.L.A.1660-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55993/2023]

Commissioner Inland Revenue, Lahore **Vs.** Hi-Tech Feeds Pvt Ltd., Lahore & others

C.P.L.A.1661-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56058/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** Kamal Textile Pvt Ltd., Faisalabad & others

C.P.L.A.1662-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49299/2023]

Commissioner Inland Revenue, Lahore **Vs.** Tandianwala Sugar Mills, Limited, Lahore & others

C.P.L.A.1663-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49421/2023]

Commissioner Inland Revenue, Lahore **Vs.** Ibrahim Holdings Pvt Ltd, Lahore & others

C.P.L.A.1664-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49289/2023]

Commissioner Inland Revenue, Lahore **Vs.** Tariq Ullah Sufi & others

C.P.L.A.1665-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56062/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** Sadaqat Limited, Faisalabad & others

C.P.L.A.1666-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50163/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/S Pattoki Sugar Mills Limited, Lahore & others

C.P.L.A.1667-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50064/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s. Trust for Education & Development of Deserving Students, Lahore & others

C.P.L.A.1668-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56282/2023]

Commissioner Inland Revenue, Lahore **Vs.** Sohaib Javed & others

C.P.L.A.1669-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49274/2023]

Commissioner Inland Revenue, Lahore **Vs.** Junaid Ahmed Zia & others

C.P.L.A.1670-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56220/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Gharibwal Cement Limited, Lahore & others

C.P.L.A.1671-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50252/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Quaid-e-Azam Thermal Power Pvt Ltd., Lahore & others

C.P.L.A.1672-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55938/2023]

Federal Board of Revenue, Islamabad **Vs.** M/s Ghani Chemicals Industries Limited, Lahore & another

C.P.L.A.1673-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49291/2023]

Commissioner Inland Revenue, Lahore **Vs.** Daewoo Pakistan Express Bus Service Limited, Lahore & others

C.P.L.A.1674-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49237/2023]

Commissioner Inland Revenue, Lahore **Vs.** DW.P.Technologies Pvt Ltd., Lahore & others

C.P.L.A.1675-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50160/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Haleed Foods Limited, Lahore & others

C.P.L.A.1676-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50054/2023]

Commissioner Inland Revenue, Lahore **Vs.** Kohat Cement Company Limited, Lahore & others

C.P.L.A.1677-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55860/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Loftex Limited, Lahore & others

C.P.L.A.1678-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.54464/2023]

Commissioner Inland Revenue, Lahore **Vs.** Highnoon Laboratories Limited, Lahore & others

C.P.L.A.1679-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56147/2023]

Commissioner Inland Revenue, Lahore **Vs.** Javed Arshad Bhatti

C.P.L.A.1680-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49269/2023]

Commissioner Inland Revenue, Lahore & others **Vs.** Federation of Pakistan through Secretary Finance, Islamabad & others

C.P.L.A.1681-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56174/2023]

Commissioner Inland Revenue, Lahore **Vs.** Packages Real Estate Pvt Ltd, Lahore & others

C.P.L.A.1682-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55871/2023]

Commissioner Inland Revenue, Multan **Vs.** Crescent Textile Mills Limited, Faisalabad & others

C.P.L.A.1683-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56114/2023]

Commissioner Inland Revenue, Lahore **Vs.** Raees Iftikhar & others

C.P.L.A.1684-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49420/2023]

Commissioner of Inland Revenue, Lahore **Vs.** Tetra Pak Pakistan Limited, Lahore & others

C.P.L.A.1685-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48745/2023]

Commissioner Inland Revenue, Lahore **Vs.** Service Global Footwear Limited, Lahore & others

C.P.L.A.1686-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55999/2023]

Commissioner Inland Revenue, Lahore **Vs.** Tariq Glass Industries, Lahore & others

C.P.L.A.1687-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49283/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Sufi Oil Extraction Pvt Ltd., Lahore & others

C.P.L.A.1688-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48747/2023]

Commissioner Inland Revenue, Lahore **Vs.** Coca Cola Beverages Pakistan Limited, Lahore & others

C.P.L.A.1689-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48729/2023]

Commissioner Inland Revenue, Lahore **Vs.** Service Industries Limited, Lahore & others

C.P.L.A.1690-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.47906/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Nestle Pakistan Limited, Lahore & others

C.P.L.A.1691-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50080/2023]

Commissioner Inland Revenue, Lahore **Vs.** Nishat Chunian Limited, Lahore & others

C.P.L.A.1692-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56275/2023]

Commissioner Inland Revenue, Lahore **Vs.** Mian Mhammad Ahsan & others

C.P.L.A.1693-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56111/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** Ingredion Inc. USA, Faisalabad & others

C.P.L.A.1694-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55952/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s A.J. Holdings Pvt Ltd., Lahore & others

C.P.L.A.1695-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56134/2023]

Commissioner Inland Revenue, Lahore **Vs.** Digital Imaging Systems, Lahore & others

C.P.L.A.1696-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50157/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Outfitters Stores Pvt Ltd., Lahore & others

C.P.L.A.1697-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49266/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Borjan Pvt Ltd., Lahore & others

C.P.L.A.1698-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56175/2023]

Commissioner Inland Revenue, Lahore **Vs.** Shahzor Feeds Pvt Ltd., Lahore & others

C.P.L.A.1699-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55923/2023]

Commissioner Inland Revenue, Lahore **Vs.** Olympia Oils Pvt Ltd, Lahore & others

C.P.L.A.1700-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50057/2023]

Commissioner Inland Revenue, Lahore **Vs.** Alliance Sugar Mills Limited, Lahore & others

C.P.L.A.1701-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48732/2023]

Commissioner Inland Revenue, Multan **Vs.** Fatima Fertilizer Company Limited, Lahore & others

C.P.L.A.1702-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49294/2023]

Deputy Commissioner of Inland Revenue, Lahore **Vs.** M/s Ittehad Chemicals Limited, Lahore & others

C.P.L.A.1703-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50025/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Lotte Akhtar Beverages Ltd., Lahore & others

C.P.L.A.1704-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.72279/2023]

Commissioner Inland Revenue, Lahaore **Vs.** Prosperity Weaving Mills Ltd, Lahore & others

C.P.L.A.1705-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50153/2023]

Commissioner Inland Revenue, Lahore **Vs.** Sohail Ahmad Kabir & others

C.P.L.A.1706-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48736/2023]

Commissioner Inland Revenue, Lahore **Vs.** Descon Oxychem Pvt Ltd., Lahore & others

C.P.L.A.1707-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56098/2023]

Commissioner Inland Revenue, Lahore **Vs.** Sabirs Vegetable Oils Pvt Ltd, Lahore & others

C.P.L.A.1708-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50063/2023]

Commissioner Inland Revenue, Lahore **Vs.** Fazal Holding Pvt Ltd., Multan & others

C.P.L.A.1709-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49267/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Nimir Chemicals Pakistan Limited, Lahore & others

C.P.L.A.1710-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56222/2023]

Commissioner Inland Revenue, Lahore **Vs.** AB Metal Works Pvt Ltd., Gujranwala & others

C.P.L.A.1711-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55875/2023]

Commissioner Inland Revenue, Lahore **Vs.** Surriya Feroz

C.P.L.A.1712-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55848/2023]

Commissioner Inland Revenue, Lahore **Vs.** Saba Amir

C.P.L.A.1713-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55840/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Rafi Chaudhary

C.P.L.A.1714-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56164/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Sattar Anjum

C.P.L.A.1715-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.84025/2023]

Commissioner Inland Revenue, Lahore **Vs.** Aslam Energy Pvt Ltd., Lahore & others

C.P.L.A.1716-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56127/2023]

Commissioner Inland Revenue, Lahore **Vs.** Mr. Muhammad Azam, Lahore & others

C.P.L.A.1717-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55927/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Akmal Khan

C.P.L.A.1718-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49138/2023]

Commissioner Inland Revenue, Lahore **Vs.** BPS Pvt Ltd., Lahore & others

C.P.L.A.1719-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55866/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Rafi Chaudhary & others

C.P.L.A.1720-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56167/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Trust Education & Development of Deserving Students, Lahore

C.P.L.A.1721-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56173/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Asif Malik

C.P.L.A.1722-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49454/2023]

Commissioner of Inland Revenue, Lahore **Vs.** Shahzad Saleem & others

C.P.L.A.1723-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49210/2023]

Commissioner Inland Revenue, Karachi **Vs.** Sitara Chemicals , Lahore & others

C.P.L.A.1724-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49285/2023]

Commissioner of Inland Revenue, Lahore **Vs.** M/S K.S.F. Tri-Zone Industries Pvt Ltd., Sheikhpura & others

C.P.L.A.1725-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56245/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Hasnain Textile Mills Pvt Ltd., Lahore & others

C.P.L.A.1726-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48730/2023]

Commissioner Inland Revenue, Lahore **Vs.** Altern Energy Ltd, Lahore & others

C.P.L.A.1727-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50110/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s National Feeds Limited, Lahore & others

C.P.L.A.1728-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56073/2023]

Commissioner Inland Revenue, Lahore **Vs.** Nishat Chunian Limited, Lahore

C.P.L.A.1729-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56092/2023]

Commissioner Inland Revenue, Gujranwala **Vs.** M/s W.Brothers, Gujranwala & others

C.P.L.A.1730-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56031/2023]

Chief Commissioner Inland Revenue, Lahore **Vs.** Fatima Sugar Mills Limited, Lahore & others

C.P.L.A.1731-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55970/2023]

Commissioner Inland Revenue, Lahore **Vs.** Kausar Ghee Mills Pvt Limited, Lahore & others

C.P.L.A.1732-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49456/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Etihad Mills Limited, Lahore & others

C.P.L.A.1745-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50262/2023]

Federal Board of Revenue, Islamabad **Vs.** M/s Masood Spinning Mills Ltd., Lahore

C.P.L.A.1746-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50023/2023]

Federal Board of Revenue, Islamabad **Vs.** M/s Hunza Sugar Mills, Pvt Ltd., Lahore & another

C.P.L.A.1747-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56351/2023]

Commissioner Inland Revenue, Lahore **Vs.** Millat Industrial Product Limited, Kasur & others

C.P.L.A.1748-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56160/2023]

Commissioner Inland Revenue, Lahore **Vs.** Anjum Nisar & others

C.P.L.A.1749-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55856/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Citi Pharma Ltd., Lahore

C.P.L.A.1750-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57599/2023]

Commissioner Inland Revenue, Lahore **Vs.** Ambition Abbarel & others

C.P.L.A.1751-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55978/2023]

Commissioner Inland Revenue, Lahore **Vs.** J.K Diaries Pvt Ltd, Lahore & others

C.P.L.A.1752-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56337/2023]

Commissioner Inland Revenue, Lahore **Vs.** Petroleum (Pvt.) Ltd., Lahore & others

C.P.L.A.1753-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49455/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Millae Foods Pvt Ltd., Lahore

C.P.L.A.1754-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50060/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Pakistan Cricket Board, Lahore & others

C.P.L.A.1755-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49446/2023]

Assistant/Deputy Commissioner, Lahore **Vs.** Shahid Nadeem Siddique & others

C.P.L.A.1756-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56091/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Synthetic Products Enterprises Ltd., Lahore & others

C.P.L.A.1757-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55290/2023]

Commissioner Inland Revenue, Lahore **Vs.** Honda Atlas Cars Pakistan Limited, Lahore

C.P.L.A.1758-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56155/2023]

Commissioner Inland Revenue, Lahore **Vs.** My Petroleum Private Limited, Lahore & others

C.P.L.A.1759-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56513/2023]

Commissioner Inland Revenue, Lahore **Vs.** Omer Saeed & others

C.P.L.A.1760-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56152/2023]

Commissioner Inland Revenue, Lahore **Vs.** Prosperity Weaving Mills Ltd., Lahore & others

C.P.L.A.1761-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56096/2023]

Commissioner Inland Revenue, Lahore **Vs.** Coca Cola Beverages Pakistan Limited, Lahore & others

C.P.L.A.1762-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50112/2023]

Commissioner Inland Revenue, Lahore **Vs.** Saba Amir Prop M/s Amir & Sons, Lahore & others

C.P.L.A.1763-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56144/2023]

Commissioner Inland Revenue, Lahore **Vs.** Resham Textile Industries Limited, Lahore & others

C.P.L.A.1764-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50115/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Faisal Ghafoor & others

C.P.L.A.1765-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56099/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Mansanto Pakistan Pvt Ltd., Lahore & others

C.P.L.A.1766-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50022/2023]

Commissioner Inland Revenue, Lahore **Vs.** Fast Cables Limited, Lahore & others

C.P.L.A.1767-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56214/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Challenge Apparels Ltd., Lahore & others

C.P.L.A.1768-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49428/2023]

Commissioner Inland Revenue, Lahore **Vs.** D. G Khan Cement Company, Lahore & others

C.P.L.A.1769-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56132/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Sarena Textile Industries Pvt Ltd., Lahore & others

C.P.L.A.1770-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.66737/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s HNB Sons Pvt Ltd., Gujranwala & others

C.P.L.A.1771-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55285/2023]

Commissioner Inland Revenue, Lahore **Vs.** National Transmission \$ Despatch Company Limited, Lahore & others

C.P.L.A.1772-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56156/2023]

Commissioner Inland Revenue, Lahore **Vs.** K.B Enterprises, Faisalabad

C.P.L.A.1773-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56124/2023]

Commissioner Inland Revenue, Lahore **Vs.** Sheikh Zafar Mehmood

C.P.L.A.1774-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55868/2023]

Commissioner Inland Revenue, Lahore **Vs.** Ishtiaq Street Industry Pvt Ltd., Lahore

C.P.L.A.1775-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57584/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Ghani Chemical Industries Pvt. Ltd., Lahore & others

C.P.L.A.1776-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56142/2023]

Commissioner Inland Revenue, Lahore **Vs.** Mr. Khawaja Javid Iqbal

C.P.L.A.1777-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55849/2023]

Federal Board of Revenue, Islamabad **Vs.** Shahid Iqbal Khan Lodhi & others

C.P.L.A.1778-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57814/2023]

Commissioner Inland Revenue, Gujranwala **Vs.** M/s Brother Metal Traders, Gujranwala & another

C.P.L.A.1779-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56066/2023]

Commissioner Inland Revenue, Lahore **Vs.** Sheikho Sugar Mills Limited, Lahore & others

C.P.L.A.1780-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57703/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Etihad Chemicals Limited, Lahore & others

C.P.L.A.1781-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55863/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Chiesi Pharmaceutical Pvt Ltd., Lahore

C.P.L.A.1782-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55850/2023]

Commissioner Inland Revenue, Lahore **Vs.** Oil Trade Pvt Ltd., Faisalabad & others

C.P.L.A.1783-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56113/2023]

Commissioner Inland Revenue, Lahore **Vs.** Master Textile Limited, Lahore & others

C.P.L.A.1784-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50077/2023]

Commissioner Inland Revenue, Multan **Vs.** M/s Becon ImpaX Pvt Ltd., Lahore & others

C.P.L.A.1785-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50055/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Kashf Foundation, Lahore & others

C.P.L.A.1786-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55950/2023]

Commissioner Inland Revenue, Lahore **Vs.** Shahbaz Alam MAnnoo & others

C.P.L.A.1787-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55911/2023]

Commissioner Inland Revenue, Lahore **Vs.** Tetra Pak Pakistan Limited, Lahore & others

C.P.L.A.1788-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55902/2023]

Commissioner Inland Revenue, Lahore **Vs.** Ramzan Sugar Mills Limited, Lahore & others

C.P.L.A.1798-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56119/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** M/s Corn Products Internation Inc. USA, Faisalabad & others

C.P.L.A.1799-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57614/2023]

Commissioner Inland Revenue, Lahore **Vs.** Nisar Spinning Mills Pvt Ltd, Lahore & others

C.P.L.A.1800-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57026/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s. Aziz Industries, Muridke

C.P.L.A.1801-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55841/2023]

Commissioner Inland Revenue, Lahore **Vs.** Mian Muhammad Ahsan

C.P.L.A.1802-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57622/2023]

Commissioner Inland Revenue, Lahore **Vs.** JK Spinning Milss Limited, Faisalabad & others

C.P.L.A.1803-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55847/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Style Pvt Ltd., Lahore

C.P.L.A.1804-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57591/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Shakam Industries Pvt Ltd, Lahore & others

C.P.L.A.1805-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57067/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s High Noon Laboratories, Lahore & others

C.P.L.A.1806-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57606/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Nimir Resines Limited, Lahore & others

C.P.L.A.1807-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57610/2023]

Commissioner Inland Revenue, Multan **Vs.** Masood Spinning Mills Pvt Ltd., Lahore & others

C.P.L.A.1808-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56352/2023]

Commissioner Inland Revenue, Lahore **Vs.** Hi-Tech Lubricant, Lahore & others

C.P.L.A.1809-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57627/2023]

Commissioner Inland Revenue, Multan **Vs.** Pak Arab Fertilizer, Multan & others

C.P.L.A.1810-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57566/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Senthetic Products Enterprises Pvt Ltd., Lahore & others

C.P.L.A.1811-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57668/2023]

Commissioner Inland Revenue, Lahore **Vs.** Tandiliawala Sugar Mills Limited, Lahore & others

C.P.L.A.1812-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50114/2023]

Commissioner Inland Revenue, Lahore **Vs.** Babar Ali Foundation, Lahore & others

C.P.L.A.1813-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57696/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Etihad Sugar Mills Limited, Lahore & others

C.P.L.A.1814-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55864/2023]

Commissioner Inland Revenue, Lahore **Vs.** High Noon Laboratories Ltd., Lahore

C.P.L.A.1815-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57020/2023]

Commissioner Inland Revenue, Lahore **Vs.** laeeq Eddin Ansari & others

C.P.L.A.1816-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50062/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Kaleem Butt, Lahore & others

C.P.L.A.1817-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56110/2023]

Commissioner Inland Revenue, Lahore **Vs.** United Industries Limited, Lahore & others

C.P.L.A.1818-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57040/2023]

Commissioner Inland Revenue, Multan **Vs.** M/s Pattoki Sugur Mills Ltd., Multan & others

C.P.L.A.1819-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57602/2023]

Commissioner Inland Revenue, Multan **Vs.** Maqbool Textile Mills Limited, Lahore & others

C.P.L.A.1820-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56150/2023]

Commissioner Inland Revenue, Lahore **Vs.** Fatima Fertilizer Company Ltd., Lahore & others

C.P.L.A.1821-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57644/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s City Housing Pvt Ltd., Lahore & others

C.P.L.A.1822-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57577/2023]

Commissioner Inland Revenue **Vs.** M/s SGM Sugar Mills Limited, etc

C.P.L.A.1823-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56054/2023]

Commissioner Inland Revenue, Lahore **Vs.** Nimir Chemicals Pakistan Limited, Lahore & others

C.P.L.A.1824-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55921/2023]

Commissioner Inland Revenue, Lahore **Vs.** Amin Akhtar Sheikh

C.P.L.A.1825-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56126/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Kohat Cement Company Limited, Lahore & others

C.P.L.A.1826-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56087/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** Interloop Limited, Faisalabad & others

C.P.L.A.1827-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56286/2023]

The Chief Commissioner Inland Revenue, Lahore **Vs.** Mian Salman Ahsan & others

C.P.L.A.1828-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56121/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s H.A Fibres Pvt Ltd., Lahore & others

C.P.L.A.1829-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56159/2023]

Commissioner Inland Revenue, Sahiwal **Vs.** Tahir Iqbal & others

C.P.L.A.1830-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55842/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Afzal Butt

C.P.L.A.1831-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57631/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** Hussain Ali Shah & others

C.P.L.A.1832-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57641/2023]

Commissioner Inland Revenue, Lahore **Vs.** Mr. Amer Ishaq Malik, Lahore & others

C.P.L.A.1833-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55906/2023]

Commissioner Inland Revenue, Lahore **Vs.** Poly Pack Pvt Ltd., Lahore & others

C.P.L.A.1834-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57574/2023]

Commissioner Inland Revenue, Lahore **Vs.** Nimir Industrial Chemicals Limited, Lahore & others

C.P.L.A.1835-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57831/2023]

Commissioner Inland Revenue, Karachi **Vs.** Noor Elahi & others

C.P.L.A.1836-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56345/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Millat Equipment Ltd. Lahore & others

C.P.L.A.1837-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56136/2023]

Commissioner Inland Revenue, Lahore **Vs.** Mr Junaid Ahmed Zia

C.P.L.A.1838-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56347/2023]

Commissioner Inland Revenue, Lahore **Vs.** DG Khan Cement Company Limited, Lahore & others

C.P.L.A.1839-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57017/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Flow Petroleum Pvt Ltd.,

C.P.L.A.1840-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50075/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** M/s Masood Textile Mills Limited, Faisalabad & others

C.P.L.A.1841-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56281/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Saqib & others

C.P.L.A.1842-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57068/2023]

Commissioner Inland Revenue, Lahore **Vs.** J.K Spinning Mills Limited, Faisalabad & others

C.P.L.A.1843-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56137/2023]

Commissioner Inland Revenue, Lahore **Vs.** Mukhtar Feeds, Lahore

C.P.L.A.1844-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57090/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Najam Hafeez Prop,CNS Engineering

C.P.L.A.1845-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57016/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Ashraf Sugar Mills Limited,

C.P.L.A.1846-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57022/2023]

Commissioner Inland Revenue, Lahore **Vs.** Sohail Bashir Rana & others

C.P.L.A.1847-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56241/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Pioneer Cement Lahore & others

C.P.L.A.1848-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56106/2023]

Commissioner Inland Revenue, Lahore **Vs.** Gohar Textile Mills Pvt Ltd., Faisalabad & others

C.P.L.A.1849-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57654/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** Mr. Shah Nawaz Pervaiz Akhtar, Faisalabad & others

C.P.L.A.1860-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50066/2023]

Commissioner Inland Revenue, Lahore **Vs.** Lahore Grammar School Pvt Ltd., Lahore & others

C.P.L.A.1861-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48753/2023]

Commissioner Inland Revenue, Lahore **Vs.** Shezan International Limited, Lahore & others

C.P.L.A.1862-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57586/2023]

Chief Commissioner Inland Revenue, Multan **Vs.** M/s Fatima Fertilizer Limited, Multan & others

C.P.L.A.1869-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56149/2023]

Commissioner Inland Revenue, Lahore **Vs.** Shereen Hanif

C.P.L.A.1870-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48728/2023]

Commissioner Inland Revenue, Lahore **Vs.** JWD Sugar Mills Ltd., Lahore & others

C.P.L.A.1871-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55896/2023]

Commissioner Inland Revenue, Multan **Vs.** M/s. Abdullah Fibers Pvt Ltd., Faisalabad & others

C.P.L.A.1872-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56115/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Ishaq

C.P.L.A.1873-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55963/2023]

Commissioner Inland Revenue, Lahore **Vs.** Mobiserve Pakistan Pvt Ltd., Islamabad & others

C.P.L.A.1874-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55982/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** Bismillah Textile Limited, Faisalabad & others

C.P.L.A.1875-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50024/2023]

Commissioner Inland Revenue, Lahore **Vs.** Fazal Cloth Mills Limited, Multan & others

C.P.L.A.1876-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56101/2023]

Commissioner Inland Revenue, Lahore **Vs.** Gas & Oil Pakistan Ltd., Lahore & others

C.P.L.A.1877-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56348/2023]

Commissioner Inland Revenue, Lahore **Vs.** Clympia Chemicals Limited, Lahore & others

C.P.L.A.1878-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48740/2023]

Commissioner Inland Revenue, Lahore **Vs.** Almoiz Industries Limited, Lahore & others

C.P.L.A.1879-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56280/2023]

Commissioner of Inland Revenue, Lahore **Vs.** Muhammad Siddique Bhatti & others

C.P.L.A.1880-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56291/2023]

Commissioner of Inland Revenue, Lahore **Vs.** Usman Ahsan & others

C.P.L.A.1881-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55936/2023]

Federal Board of Revenue, Islamabad & others **Vs.** M/s Reliance Weaving Mills Limited, Lahore & others

C.P.L.A.1898-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57816/2023]

Commissioner Inland Revenue, Gujranwala **Vs.** W.Brothers, Gujranwala & others

C.P.L.A.1899-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57813/2023]

Commissioner Inland Revenue, Gujranwala **Vs.** M/s Copper World, Gujranwala & others

C.P.L.A.1900-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55869/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Nishat Mills Limited, Lahore & others

C.P.L.A.1901-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55846/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s JW Vendor City Pvt Ltd, Lahore & others

C.P.L.A.1902-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48741/2023]

Commissioner Inland Revenue, Lahore **Vs.** Tariq Glass Industries Limited, Lahore & others

C.P.L.A.1903-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55879/2023]

Commissioner Inland Revenue, Lahore **Vs.** Khalid Bashir & others

C.P.L.A.1904-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57595/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** M/s Bashir Ahmad Chinioti Govt. Contractor, Faisalabad & others

C.P.L.A.1905-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48749/2023]

Federal Board of Revenue, Islamabad **Vs.** Pak Arab Refinery Limited, Karachi & others

C.P.L.A.1906-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55940/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Akram Cotton Mills Ltd., Lahore & others

C.P.L.A.1907-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56128/2023]

Commissioner Inland Revenue, Lahore **Vs.** Khalid Bashir

C.P.L.A.1908-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50249/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Kohinoor Textile Mills Ltd., Lahore & others

C.P.L.A.1909-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56340/2023]

Commissioner Inland Revenue, Multan **Vs.** Star Corporation, Faisalabad & others

C.P.L.A.1913-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49427/2023]

Commissioner Inland Revenue, Lahore **Vs.** Nishat Hotels and Properties Ltd., Lahore & others

C.P.L.A.1914-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56277/2023]

Commissioner Inland Revenue, Lahore **Vs.** Ali Hassan & others

C.P.L.A.1929-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50021/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Panther Tyres Ltd., Lahore & others

C.P.L.A.1930-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56170/2023]

Commissioner Inland Revenue, Lahore **Vs.** Laeeq uddin Ansari

C.P.L.A.1931-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.47911/2023]

Commissioner of Inland Revenue, Lahore **Vs.** Educational Services Pvt Ltd., Lahore & others

C.P.L.A.1932-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56285/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Aziz Industries, Muridke & others

C.P.L.A.1933-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57035/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Noon Sugar Mills Limited, Lahore

C.P.L.A.1934-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48737/2023]

Commissioner Inland Revenue, Lahore **Vs.** Del Processing Pvt Ltd., Lahore & others

C.P.L.A.1948-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.58892/2023]

Federal Board of Revenue through Commissioner Inland Revenue, Lahore **Vs.** M/s Ambition Apparel, Lahore

C.P.L.A.1949-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55854/2023]

Federal Board of Revenue, Islamabad **Vs.** M/s Sheikho Sugar Mills Limited, Lahore & another

C.P.L.A.1950-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57032/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Flow Petroleum, Lahore

C.P.L.A.1951-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55947/2023]

Commissioner Inland Revenue, Lahore **Vs.** Syed Shamshad Hussain & others

C.P.L.A.1952-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49449/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Valley Forge (Pvt) Limited, Lahore & others

C.P.L.A.1953-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50069/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Punjnad Feeds Limited, Lahore & others

C.P.L.A.1954-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57628/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** M/s Yaseen Brothers, Faisalabad & others

C.P.L.A.1955-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49211/2023]

Commissioner Inland Revenue, Karachi **Vs.** M/s Aziz Industries, Muridkey & others

C.P.L.A.1956-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57579/2023]

Commissioner Inland Revenue, Multan **Vs.** M/s. Crescen Mills Ltd., Faisalabad & others

C.P.L.A.1957-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.20801/2023]

Commissioner Inland Revenue, Lahore **Vs.** Aamir Hafeez Ibrahim & others

C.P.L.A.1958-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49419/2023]

Commissioner Inland Revenue, Lahore **Vs.** Total Parco Pakistan Limited, Lahore & others

C.P.L.A.1959-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55852/2023]

Commissioner Inland Revenue, Multan **Vs.** Sitara Petroleum Service Private Limited, Sahiwal & others

C.P.L.A.1960-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49282/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Trust Pack Industries (Private) Limited, Lahore & others

C.P.L.A.1961-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55302/2023]

Commissioner Inland Revenue, Lahore **Vs.** Qarshi Brands (Pvt) Limited, Lahore & others

C.P.L.A.1962-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57567/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** M/s. Muhammad Umair Nawaz, Faisalabad & others

C.P.L.A.1963-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57360/2023]

Commissioner Inland Revenue, Lahore **Vs.** Javeria Aijaz

C.P.L.A.1964-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57621/2023]

Commissioner Inland Revenue, Sahiwal **Vs.** Mr. Muhammad Riaz & others

C.P.L.A.1965-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57008/2023]

Commissioner Inland Revenue, Lahore **Vs.** Sikander Mustafa Khan & others

C.P.L.A.1966-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56290/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Suraj Fertilizer Industries (Pvt.) Limited, Lahore & others

C.P.L.A.1967-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.17378/2023]

Federal Board of Revenue, Islamabad **Vs.** Asia Ghee Mills Pvt Limited & others

C.P.L.A.1969-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.21777/2023]

Commissioner Inland Revenue, Lahore **Vs.** Lasani Cotton Corporation, Sheikhpura & others

C.P.L.A.1968-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.50256/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s. Nimir Resins Limited, Lahore & others

C.P.L.A.1987-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.48735/2023]

Commissioner Inland Revenue, Lahore **Vs.** Del Projects Pvt Ltd., Lahore & others

C.P.L.A.1988-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.49226/2023]

Federal Board of Revenue, Islamabad **Vs.** M/s Rudolf Pakistan Pvt Ltd., Lahore & another

C.P.L.A.1989-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55892/2023]

Commissioner Inland Revenue, Multan **Vs.** M/s Arshad Textile Mills Limited & Lahore & others

C.P.L.A.1990-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56294/2023]

Federal Board of Revenue through its Member (Inland Revenue Operations), Islamabad **Vs.** Samik (Pvt) Limited, Lahore & others

C.P.L.A.1991-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56346/2023]

Chief Commissioner Inland Revenue, Lahore **Vs.** Descon Oxychem Pvt Ltd., Lahore & others

C.P.L.A.1992-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57126/2023]

Commissioner Inland Revenue, Lahore **Vs.** M/s Lal Din Engineering Pvt Limited, Lahore & others

C.P.L.A.1993-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57822/2023]

Commissioner Inland Revenue, Gujranwala **Vs.** Mian Mudaser Aziz & another

C.P.L.A.2018-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57772/2023]

Commissioner Inland Revenue, Faisalabad **Vs.** M/s Yaseen Brothers, Lahore & others

C.P.L.A.2037-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.56165/2023]

Commissioner Inland Revenue, Lahore **Vs.** Sadiq Vegetables Ghee Mills, Lahore & others

C.P.L.A.2073-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55987/2023]

Commissioner Inland Revenue, Lahore **Vs.** Halima Begum

C.P.L.A.2074-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57826/2023]

Commissioner Inland Revenue, Lahore **Vs.** Zahid Irshad Batta

C.P.L.A.2075-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.57619/2023]

Commissioner inland Revenue, Lahore **Vs.** Muhammad Ishaq, etc

C.P.L.A.2112-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55286/2023]

Commissioner Inland Revenue, Lahore **Vs.** Bedouin (Private) Limited, etc

C.P.L.A.2113-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.55894/2023]

Commissioner Inland Revenue, Lahore **Vs.** Eastern Spinning Mills (Pvt) Limited, etc

C.P.L.A.2124-L/2024

[Against the judgment dated 04-06-2024 passed by Lahore High Court, Lahore in I.C.A.58849/2023]

Federal Board Revenue through Commissioner Inland Revenue, Lahore **Vs.** Asgard Nine Limited, Lahore

C.P.L.A.2183-L/2024

[Against the judgment dated 10-09-2024 passed by Lahore High Court, Lahore in I.T.R.53429/2024]

Commissioner Inland Revenue, Sialkot **Vs.** Muhammad Imran

C.P.L.A.2200-L/2024

[Against the judgment dated 10-09-2024 passed by Lahore High Court, Lahore in I.T.R.53435/2024]

Commissioner Inland Revenue, Sialkot **Vs.** Muhammad Fiaz Bhatti

C.P.L.A.435-K/2025

[Against the judgment dated 11-09-2023 passed by High Court Of Sindh, Karachi in Const.P.D7661/2022]

Commissioner Inland Revenue **Vs.** Pakistan State Oil Company Limited

C.P.L.A.1084-L/2025

[Against the judgment dated 05-06-2024 passed by Lahore High Court, Lahore in I.T.R.22598/2024]

Commissioner Inland Revenue, Lahore **Vs.** Defence Housing Authority, Lahore and others

T.Case1115/2025

[W.P.3147/2025 transferred from Islamabad High Court, Islamabad]

M/s Liberty Power Tech Ltd and others **Vs.** Federation of Pakistan and others

C.P.L.A.1348-L/2025

[Against the judgment dated 24-02-2025 passed by Lahore High Court, Lahore in I.T.R.81991/2023]

Commissioner Inland Revenue, Lahore **Vs.** Muhammad Iqbal

T.Case165/2025

[I.C.A.133/2024 in W.P.2436/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Pakistan Oilfields Limited & others

T.Case166/2025

[I.C.A.134/2024 in W.P.4466/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** M/s. Mari Potroleum Company Limited & others

T.Case167/2025

[I.C.A.145/2024 in W.P.2439/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Attock Refinery Limited & others.

T.Case168/2025

[I.C.A.146/2024 in W.P.2438/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Attock Oil Co. & others

T.Case169/2025

[I.C.A.147/2024 in W.P.2437/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Attock Petroleum Ltd.

T.Case170/2025

[I.C.A.150/2024 in W.P.3504/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Askari General Insurance

T.Case171/2025

[I.C.A.161/2024 in W.P.105/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Al-Rahim Retail Ltd.

T.Case172/2025

[I.C.A.162/2024 in W.P.2937/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Sanofi -Aventis Pakistan
Ltd. & others*

T.Case173/2025

[I.C.A.163/2024 in W.P.4528/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Al-Karam Textile

T.Case174/2025

[I.C.A.164/2024 in W.P.4211/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Jawad Younas Tabba

T.Case175/2025

[I.C.A.165/2024 in W.P.4511/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Persica Limited & others

T.Case176/2025

[I.C.A.166/2024 in W.P.480/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Muhammad Pervaiz

T.Case177/2025

[I.C.A.167/2024 in W.P.180/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Roomi Fabrics Ltd.

T.Case178/2025

[I.C.A.168/2024 in W.P.154/2024
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Ali Murtaza Associates
Pvt. Ltd.*

T.Case179/2025

[I.C.A.169/2024 in W.P.4399/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Al-Hilal Industries

T.Case180/2025

[I.C.A.170/2024 in W.P.4408/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. A.J. Textile Mills Limited

T.Case181/2025

[I.C.A.171/2024 in W.P.4294/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. Azgard Nine Ltd. & Others

T.Case182/2025

[I.C.A.172/2024 in W.P.3453/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. Arif Ul Islam & Others

T.Case183/2025

[I.C.A.174/2024 in W.P.3541/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. Fazal Ahmed Sheikh

T.Case184/2025

[I.C.A.175/2024 in W.P.2899/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R Vs. Engro Elengy Terminal Pvt.
Ltd.*

T.Case185/2025

[I.C.A.176/2024 in W.P.819/2024
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
Nisar Kayani*

T.Case186/2025

[I.C.A.177/2024 in W.P.826/2024
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
National Telecom Corporation*

T.Case187/2025

[I.C.A.178/2024 in W.P.3456/2023
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
M/s Attock Petroleum Ltd.
Employees Welfare Trust*

T.Case188/2025

[I.C.A.179/2024 in W.P.102/2024
transferred from Islamabad High Court,
Islamabad]

*F.B.R Vs. Artistic Fabric Mills Pvt.
Ltd*

T.Case189/2025

[I.C.A.180/2024 in W.P.2903/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R Vs. M/s Engro Polymer and
Chemical Ltd. & Others*

T.Case190/2025

[I.C.A.181/2024 in W.P.4379/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. Amna Shahzad

T.Case191/2025

[I.C.A.182/2024 in W.P.3450/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Habib Sugar Mills Ltd.

T.Case192/2025

[I.C.A.183/2024 in W.P.126/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Danish Iqbal

T.Case193/2025

[I.C.A.184/2024 in W.P.3263/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Ali Hussain Shirazi

T.Case194/2025

[I.C.A.190/2024 in W.P.3576/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Khalid Mahmood

T.Case195/2025

[I.C.A.191/2024 in W.P.2902/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Engro Fertilizer Ltd

T.Case196/2025

[I.C.A.192/2024 in W.P.3508/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Arif Habib Corporation

T.Case197/2025

[I.C.A.193/2024 in W.P.3548/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Asian ConsumerCare
Pakistan Pvt. Ltd. & others.*

T.Case198/2025

[I.C.A.194/2024 in W.P.3939/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. M3 Technologies Pakistan
Pvt. Ltd., & another*

T.Case199/2025

[I.C.A.195/2024 in W.P.3624/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M/s. Ahmed Vegetable Oil & Ghee Mills Pvt.Ltd. & others

T.Case200/2025

[I.C.A.196/2024 in W.P.3989/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Muhammad Saleem Bikiya, etc

T.Case201/2025

[I.C.A.197/2024 in W.P.3539/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Faisal Ahmed

T.Case202/2025

[I.C.A.198/2024 in W.P.3966/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M/s. Y.B. Holdings Pvt. Ltd. & others

T.Case203/2025

[I.C.A.199/2024 in W.P.3506/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** M. Arif Habib

T.Case204/2025

[I.C.A.200/2024 in W.P.3260/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** M/s Alfalah Insurance Company Limited & others.

T.Case205/2025

[I.C.A.201/2024 in W.P.3558/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** SGS Pakistan Pvt. Ltd.

T.Case206/2025

[I.C.A.202/2024 in W.P.3559/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Saifuddin Sistanwala & others.

T.Case207/2025

[I.C.A.203/2024 in W.P.3262/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Saquib Hussain Shirazi & others

T.Case208/2025

[I.C.A.204/2024 in W.P.3555/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Habib Metro Pakistan Pvt. Ltd.

T.Case209/2025

[I.C.A.205/2024 in W.P.3566/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Ghulam Muhammad

T.Case210/2025

[I.C.A.206/2024 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Samia Shahbaz Malik, etc

T.Case211/2025

[I.C.A.207/2024 in W.P.3554/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Frida Ali Asghar

T.Case212/2025

[I.C.A.208/2024 in W.P.3591/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Ali Akhai & others

T.Case213/2025

[I.C.A.209/2024 in W.P.3968/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M/s. Lucky Core Industries Ltd. & others

T.Case214/2025

[I.C.A.210/2024 in W.P.3281/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M/s. Tower Share Inc & others

T.Case215/2025

[I.C.A.211/2024 in W.P.3569/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M/s. Mackinnon Mackenzie & Co. of Pakistan (Pvt.) & others

T.Case216/2025

[I.C.A.212/2024 in W.P.103/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M/s. SBRF Enterprises & others

T.Case217/2025

[I.C.A.213/2024 in W.P.3537/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Fawad Ahmed Mukhtar & others

T.Case218/2025

[I.C.A.214/2024 in W.P.3956/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** M/s Systems Limited

T.Case219/2025

[I.C.A.215/2024 in W.P.3568/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** M/s SICPA Inks Pakistan Pvt. Ltd.

T.Case220/2025

[I.C.A.216/2024 in W.P.3505/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** M/s Frontier Foundry Steel Limited & others.

T.Case221/2025

[I.C.A.217/2024 in W.P.3925/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** M/s Fatima Fertilizer Company Limited.

T.Case222/2025

[I.C.A.218/2024 in W.P.3948/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** M/s Madina Sugar Mills Limited

T.Case223/2025

[I.C.A.219/2024 in W.P.113/2024 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Habibullah Khan

T.Case224/2025

[I.C.A.220/2024 in W.P.3404/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Siemens Pakistan Eng. Co. Limited & others

T.Case225/2025

[I.C.A.221/2024 in W.P.157/2024 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Gerry's Data Pvt. Ltd.

T.Case226/2025

[I.C.A.222/2024 in W.P.4375/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Uneza Jawad & others.

T.Case227/2025

[I.C.A.223/2024 in W.P.3565/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Unilever Pakistan Foods

T.Case228/2025

[I.C.A.224/2024 in W.P.4166/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. IBM Italia SPA & others.

T.Case229/2025

[I.C.A.225/2024 in W.P.4296/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Shahzad Saleem, etc.

T.Case230/2025

[I.C.A.226/2024 in W.P.4517/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. M/s Spring Edibles Pvt.
Limited.*

T.Case231/2025

[I.C.A.227/2024 in W.P.4208/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Imran Younas

T.Case232/2025

[I.C.A.228/2024 in W.P.191/2024
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Educational System Pvt.
Ltd. & others.*

T.Case233/2025

[I.C.A.229/2024 in W.P.134/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Shahnawaz Pvt. Ltd.

T.Case234/2025

[I.C.A.230/2024 in W.P.4551/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Security Paper Limited &
others.*

T.Case235/2025

[I.C.A.231/2024 in W.P.146/2024
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. First Habib Modaraba &
others.*

T.Case236/2025

[I.C.A.232/2024 in W.P.130/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Blessed Textiles Limited.

T.Case237/2025

[I.C.A.233/2024 in W.P.127/2024
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. M/s Maple Leaf Power
Limited*

T.Case238/2025

[I.C.A.236/2024 in W.P.4515/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Pakistan Refinery Limited
& others.*

T.Case239/2025

[I.C.A.237/2024 in W.P.3405/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Louis Drefyus Company
Pakistan*

T.Case240/2025

[I.C.A.238/2024 in W.P.3938/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Kompass Pakistan Pvt.
Ltd.*

T.Case241/2025

[I.C.A.239/2024 in W.P.4531/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Beacon Impex Pvt. Ltd

T.Case242/2025

[I.C.A.240/2024 in W.P.4167/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Pharmevo Pvt. Limited & others.

T.Case243/2025

[I.C.A.241/2024 in W.P.149/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Kamal Limited & others.

T.Case244/2025

[I.C.A.242/2024 in W.P.156/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Providus Capital Pvt. Ltd.

T.Case245/2025

[I.C.A.243/2024 in W.P.192/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Pardhan Oil Industries Pvt. Limited & others.

T.Case246/2025

[I.C.A.244/2024 in W.P.3625/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Dalda Foods Limited & others.

T.Case247/2025

[I.C.A.245/2024 in W.P.107/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Hum Network Limited

T.Case248/2025

[I.C.A.246/2024 in W.P.144/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Energy Infrastructure Holding

T.Case249/2025

[I.C.A.247/2024 in W.P.148/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Premium Textile Limited

T.Case250/2025

[I.C.A.248/2024 in W.P.4381/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. United Towel Exporter Pvt. Limited & others.

T.Case251/2025

[I.C.A.249/2024 in W.P.4508/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Zineali Limited & others.

T.Case252/2025

[I.C.A.250/2024 in W.P.169/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Syed Babar Ali

T.Case253/2025

[I.C.A.251/2024 in W.P.4376/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. Fawad Jawed & Others

T.Case254/2025

[I.C.A.252/2024 in W.P.133/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. Ideas (Private) Ltd.

T.Case255/2025

[I.C.A.253/2024 in W.P.147/2024
transferred from Islamabad High Court,
Islamabad]

**F.B.R Vs. M/s H4 Management Pvt.
Ltd. & Others**

T.Case256/2025

[I.C.A.254/2024 in W.P.3540/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R Vs. Mst. Yamna A Jabbar
Motiwala & Others**

T.Case257/2025

[I.C.A.255/2024 in W.P.101/2024
transferred from Islamabad High Court,
Islamabad]

**F.B.R Vs. Al-Rahim Textile Industries
Ltd.**

T.Case258/2025

[I.C.A.256/2024 in W.P.3475/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R Vs. Getz Pharma Pvt. Ltd. &
Others**

T.Case259/2025

[I.C.A.257/2024 in W.P.3261/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R Vs. Amir Waliuddin Chisti &
Others**

T.Case260/2025

[I.C.A.258/2024 in W.P.4534/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R Vs. M/s Allied Rental
Modaraba & Others**

T.Case261/2025

[I.C.A.259/2024 in W.P.189/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. M/S N.P. Cotton Mills Ltd.

T.Case262/2025

[I.C.A.260/2024 in W.P.137/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. Yasmin & Others

T.Case263/2025

[I.C.A.261/2024 in W.P.3603/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. Asia Ghee Mills & Others

T.Case264/2025

[I.C.A.262/2024 in W.P.129/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R Vs. Iqbal Ghani

T.Case265/2025

[I.C.A.263/2024 in W.P.4410/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. National Food Ltd.

T.Case266/2025

[I.C.A.264/2024 in W.P.4513/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Nishat Mill Ltd., etc.

T.Case267/2025

[I.C.A.265/2024 in W.P.4512/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. M/s Attock Cement
Pakistan Limited & others.**

T.Case268/2025

[I.C.A.266/2024 in W.P.4502/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. M/s Maysore Ventures
Limited & others.**

T.Case269/2025

[I.C.A.267/2024 in W.P.182/2024
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. M/s The Lake City
Holdings Pvt. Limited & others**

T.Case270/2025

[I.C.A.268/2024 in W.P.3408/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Muhammad Ali Tabba

T.Case271/2025

[I.C.A.269/2024 in W.P.4388/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. M/s Naveena Steel Mills
Pvt. Ltd.**

T.Case272/2025

[I.C.A.270/2024 in W.P.150/2024
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. Polly Pack Pvt. Limited &
others.**

T.Case273/2025

[I.C.A.271/2024 in W.P.145/2024
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. Jahangir Siddiqui
Company Limited.**

T.Case274/2025

[I.C.A.272/2024 in W.P.106/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Wah Nobel Limited

T.Case275/2025

[I.C.A.273/2024 in W.P.3916/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. New Golden Shipping Pvt.
Limited & others.**

T.Case276/2025

[I.C.A.274/2024 in W.P.190/2024
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. M/s Speed Pvt. Limited &
others**

T.Case277/2025

[I.C.A.275/2024 in W.P.3557/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. Rana Nasim Ahmed &
others.**

T.Case278/2025

[I.C.A.276/2024 in W.P.4510/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. M/s Calfran Limited &
others.**

T.Case279/2025

[I.C.A.282/2024 in W.P.4543/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. Shan Foods Pvt. Limited &
others.**

T.Case280/2025

[I.C.A.283/2024 in W.P.4377/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. Noor Muhammad &
others.**

T.Case281/2025

[I.C.A.284/2024 in W.P.4503/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. Palmrush Investments
Limited & others.**

T.Case282/2025

[I.C.A.285/2024 in W.P.183/2024
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. The Stylers International
Limited & others.**

T.Case283/2025

[I.C.A.286/2024 in W.P.195/2024
transferred from Islamabad High Court,
Islamabad]

FBR Vs. H. Sheikh Noor Din Sons

T.Case284/2025

[I.C.A.287/2024 in W.P.4209/2023
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. Lucky Knits Pvt. Ltd &
Others**

T.Case285/2025

[I.C.A.288/2024 in W.P.4387/2023
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. International Terminal
Holding Ltd & others**

T.Case286/2025

[I.C.A.289/2024 in W.P.168/2024
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. Sardar Muhammad Ashraf
D Baluch, Pvt. Ltd.**

T.Case287/2025

[I.C.A.290/2024 in W.P.4524/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Zahid Textile Mills Ltd.

T.Case288/2025

[I.C.A.291/2024 in WP,4155/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Sindh Bank Ltd.

T.Case289/2025

[I.C.A.292/2024 in W.P.4206/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Lucky Landmark Pvt. Ltd.

T.Case290/2025

[I.C.A.293/2024 in W.P.4520/2023
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. U & I Garments Pvt. &
others**

T.Case291/2025

[I.C.A.294/2024 in W.P.3409/2023
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. Lipton Pakistan Ltd. &
others**

T.Case292/2025

[I.C.A.298/2024 in W.P.4501/2023
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. Shamim & Company Pvt.
Ltd & others**

T.Case293/2025

[I.C.A.299/2024 in W.P.193/2024
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. M/s Meskay & Femtee Pvt.
Ltd & others**

T.Case294/2025

[I.C.A.300/2024 in W.P.3451/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Irfan Sadiq & others

T.Case295/2025

[I.C.A.301/2024 in W.P.3407/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. Nalco Pakistan Pvt.
Limited & others.**

T.Case296/2025

[I.C.A.302/2024 in W.P.4396/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Mirpurkhas Sugar Mills

T.Case297/2025

[I.C.A.303/2024 in W.P.136/2024
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. M/s Shabbir Tiles &
Ceramics Limited & others.*

T.Case298/2025

[I.C.A.304/2024 in W.P.108/2024
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Salim Winding Works &
others.*

T.Case299/2025

[I.C.A.305/2024 in W.P.3406/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. South Asia Pakistan

T.Case300/2025

[I.C.A.306/2024 in W.P.4385/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Shahzad Naseer & others.

T.Case301/2025

[I.C.A.307/2024 in W.P.138/2024
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Zohair Dilawar Agha &
others.*

T.Case302/2025

[I.C.A.308/2024 in W.P.4507/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Alzarat Limited & others.

T.Case303/2025

[I.C.A.309/2024 in W.P.153/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Hunza Ghee Industries

T.Case304/2025

[I.C.A.310/2024 in W.P.3562/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Kuehne-Nagel Pvt. Limited
& others*

T.Case305/2025

[I.C.A.311/2024 in W.P.4297/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Maple Leaf Cement
Factory Limited & others.*

T.Case306/2025

[I.C.A.312/2024 in W.P.4530/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Sapphire Retail Limited &
others.*

T.Case307/2025

[I.C.A.313/2024 in W.P.3543/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Shahbaz Yasin Malik

T.Case308/2025

[I.C.A.314/2024 in W.P.3567/2023
transferred from Islamabad High Court,
Islamabad]

*F.B.R. Vs. Pakistan Kuwait
Investment Co. Pvt. Limited & others.*

T.Case309/2025

[I.C.A.315/2024 in W.P.161/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Providus Investment etc.

T.Case310/2025

[I.C.A.316/2024 in W.P.170/2024
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Syed Hyder Ali, etc.

T.Case311/2025

[I.C.A.317/2024 in W.P.3563/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Danish Ali Lakhani

T.Case312/2025

[I.C.A.318/2024 in W.P.3273/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Rajby Industries & others

T.Case313/2025

[I.C.A.319/2024 in W.P.3697/2023
transferred from Islamabad High Court,
Islamabad]

*FBR Vs. Oxford University Press
Pakistan & others*

T.Case314/2025

[I.C.A.320/2024 in W.P.4509/2023
transferred from Islamabad High Court,
Islamabad]

*FBR Vs. Pakistan Beverages Ltd. &
others*

T.Case315/2025

[I.C.A.321/2024 in W.P.4505/2023
transferred from Islamabad High Court,
Islamabad]

*FBR Vs. Hercules Enterprises Ltd. &
others*

T.Case316/2025

[I.C.A.322/2024 in W.P.139/2024
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Dilawar Hussain & others

T.Case317/2025

[I.C.A.323/2024 in W.P.135/2024
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Hydrochina Dawood Power

T.Case318/2025

[I.C.A.324/2024 in W.P.131/2024
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Bhanero Textiles Mills Ltd.

T.Case319/2025

[I.C.A.325/2024 in W.P.4521/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Junaid Jamshed

T.Case320/2025

[I.C.A.326/2024 in W.P.4212/2023
transferred from Islamabad High Court,
Islamabad]

*FBR Vs. Muhammad Sohail Tabbal &
others*

T.Case321/2025

[I.C.A.327/2024 in W.P.4544/2023
transferred from Islamabad High Court,
Islamabad]

*FBR Vs. HBL Currency Exchange
(Pvt.) Ltd.*

T.Case322/2025

[I.C.A.328/2024 in W.P.4506/2023
transferred from Islamabad High Court,
Islamabad]

*FBR Vs. United Distribution Pakistan
Ltd. & others*

T.Case323/2025

[I.C.A.329/2024 in W.P.3544/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Shahid Malik

T.Case324/2025

[I.C.A.330/2024 in W.P.194/2024
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Shujabad Agro Industries

T.Case325/2025

[I.C.A.331/2024 in W.P.3249/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. OBS AGP & others

T.Case326/2025

[I.C.A.332/2024 in W.P.3564/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Unilever Pakistan Ltd. & others

T.Case327/2025

[I.C.A.333/2024 in W.P.3656/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Phillip Morris Pakistan Pvt. Ltd. & others

T.Case328/2025

[I.C.A.334/2024 in W.P.3561/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Novartis Pharma Pvt. Ltd. & others

T.Case329/2025

[I.C.A.335/2024 in W.P.3538/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Pak Burnei Investment Co. Ltd. & others

T.Case330/2025

[I.C.A.336/2024 in W.P.104/2024 transferred from Islamabad High Court, Islamabad]

FBR Vs. M.Y. Bori Mills Pvt. Ltd & others

T.Case331/2025

[I.C.A.337/2024 in W.P.4383/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Faisal Jawad & others

T.Case332/2025

[I.C.A.338/2024 in W.P.4378/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Sheikh Mohammad Naveed & others

T.Case333/2025

[I.C.A.339/2024 in W.P.3547/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Sami Pharmaceuticals Pvt. Ltd. & others

T.Case334/2025

[I.C.A.340/2024 in W.P.3566/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Hapag Lloyd Pakistan Pvt. Ltd. & others

T.Case335/2025

[I.C.A.341/2024 in W.P.3967/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Lucky Cement Ltd.

T.Case336/2025

[I.C.A.342/2024 in W.P.3551/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Dynea Pakistan Ltd. & others

T.Case337/2025

[I.C.A.343/2024 in W.P.3546/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Hilton Pharma Pvt. Ltd. & others

T.Case338/2025

[I.C.A.344/2024 in W.P.151/2024 transferred from Islamabad High Court, Islamabad]

FBR Vs. Rudolf Pakistan Pvt. Ltd. & others

T.Case339/2025

[I.C.A.345/2024 in W.P.4210/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Y.B. Pakistan Ltd. & others

T.Case340/2025

[I.C.A.346/2024 in W.P.132/2024
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Faisal Spinning Mills Ltd. & others

T.Case341/2025

[I.C.A.347/2024 in W.P.4522/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Fauji Oil Terminal & Distribution Co. Ltd. & others

T.Case342/2025

[I.C.A.348/2024 in W.P.4527/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Fatima Sugar Mills Ltd. & others

T.Case343/2025

[I.C.A.349/2024 in W.P.3903/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Pakistan Oil Mills Pvt. Ltd

T.Case344/2025

[I.C.A.350/2024 in W.P.4532/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Masood Textile Mills Ltd. & others

T.Case345/2025

[I.C.A.351/2024 in W.P.4384/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Faraz Jawad & others

T.Case346/2025

[I.C.A.352/2024 in W.P.4295/2023
transferred from Islamabad High Court,
Islamabad]

FBR` Vs. Nishat Chunian Ltd. & others

T.Case347/2025

[I.C.A.353/2024 in W.P.4529/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Crescent Steel and Allied Product Ltd & others

T.Case348/2025

[I.C.A.355/2024 in W.P.4382/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Mega Conglomerate (Pvt) Ltd. & others

T.Case349/2025

[I.C.A.356/2024 in W.P.2907/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Engro Corporation Ltd.

T.Case350/2025

[I.C.A.357/2024 in W.P.4440/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. J.B. Industries & others

T.Case351/2025

[I.C.A.358/2024 in W.P.3265/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Iftikhar Hussain Shirazi & others

T.Case352/2025

[I.C.A.359/2024 in W.P.2927/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Orient Overseas Container Line Ltd. & other

T.Case353/2025

[I.C.A.360/2024 in W.P.3640/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Plastiflex Films (Pvt.) Ltd.

T.Case354/2025

[I.C.A.361/2024 in W.P.3639/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. NFK Exports (Pvt.) Ltd. & other

T.Case355/2025

[I.C.A.362/2024 in W.P.2939/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. DIC Pakistan Ltd. & other

T.Case356/2025

[I.C.A.363/2024 in W.P.2924/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Adamjee Insurance Company Ltd. & other

T.Case357/2025

[I.C.A.364/2024 in W.P.2906/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Sindh Engro Coal Mining Company

T.Case358/2025

[I.C.A.365/2024 in W.P.3264/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Amir Hussain Shirazi

T.Case359/2025

[I.C.A.366/2024 in W.P.3605/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Jahangir Khan Tareen & other

T.Case360/2025

[I.C.A.367/2024 in W.P.3280/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. IBL Healthcare Ltd. & other

T.Case361/2025

[I.C.A.368/2024 in W.P.2928/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. OOCL Pakistan (Pvt.) Ltd. & other

T.Case362/2025

[I.C.A.369/2024 in W.P.2926/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. M.S.C. Agency Pakistan (Pvt.) Ltd. & other

T.Case363/2025

[I.C.A.370/2024 in W.P.2940/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Packages Convertors Ltd. & other

T.Case364/2025

[I.C.A.371/2024 in W.P.2935/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. IGI Holdings Ltd., etc.

T.Case365/2025

[I.C.A.372/2024 in W.P.2932/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. Puma Energy Pakistan Pvt. Ltd., etc.

T.Case366/2025

[I.C.A.373/2024 in W.P.3618/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. Muneer Bhimjee., etc.

T.Case367/2025

[I.C.A.374/2024 in W.P.3163/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. Transworld Associate Pvt. Ltd., etc.

T.Case368/2025

[I.C.A.375/2024 in W.P.3476/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Muller and Phipps Pakistan Limited, etc.

T.Case369/2025

[I.C.A.376/2024 in W.P.4533/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. National Radio Telecommunication Corp. Pvt. Ltd., etc

T.Case370/2025

[I.C.A.377/2024 in W.P.4504/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Pakola Product Limited, etc.,

T.Case371/2025

[I.C.A.378/2024 in W.P.181/2024 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Shezan Internation Limited, etc.,

T.Case372/2025

[I.C.A.379/2024 in W.P.3509/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Sadiq Sons Limited, etc.,

T.Case373/2025

[I.C.A.380/2024 in W.P.3923/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Shahid Rasheed Soorty, etc.,

T.Case374/2025

[I.C.A.381/2024 in W.P.3560/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Iqbal Ali Lakhani & Others

T.Case375/2025

[I.C.A.382/2024 in W.P.3922/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Nargis Shahid Soorty & Others

T.Case376/2025

[I.C.A.383/2024 in W.P.2892/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Tourism Promotion Service Pakistan Ltd. & Others

T.Case377/2025

[I.C.A.384/2024 in W.P.2925/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. MSC Mediterranean Shipping Co. S.A, & Others

T.Case378/2025

[I.C.A.385/2024 in W.P.3247/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Port Qasim Electric Power Co. Pvt. Ltd.

T.Case379/2025

[I.C.A.386/2024 in W.P.2859/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Fauji Fertilizer Company Ltd. & Others

T.Case380/2025

[I.C.A.387/2024 in W.P.3679/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Central Depository Company of Pakistan Ltd. & Others

T.Case381/2025

[I.C.A.388/2024 in W.P.3623/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Muhammad Zubair Amin

T.Case382/2025

[I.C.A.382/2024 in W.P.2905/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Thar Power Company

T.Case383/2025

[I.C.A.390/2024 in W.P.2930/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. CMA CGM Pakistan Pvt. Ltd. & Others

T.Case384/2025

[I.C.A.391/2024 in W.P.3255/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Security General Insurance Company Ltd.

T.Case385/2025

[I.C.A.392/2024 in W.P.2894/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Haideri Beverages Pvt. Ltd, Others

T.Case386/2025

[I.C.A.393/2024 in W.P.4386/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Saya Weaving Pvt. Ltd, & Others

T.Case387/2025

[I.C.A.394/2024 in W.P.4221/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Hm Extraction Ghee Industries Pvt. Ltd, & Others

T.Case388/2025

[I.C.A.395/2024 in W.P.3516/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Zhongxing Telecom Pakistan

T.Case389/2025

[I.C.A.396/2024 in W.P.4145/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Pakistan Microfinance Investment

T.Case390/2025

[I.C.A.397/2024 in W.P.3315/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Liberty Daharki Power Ltd.

T.Case391/2025

[I.C.A.398/2024 in W.P.3023/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Huawei Technologies Pvt. Ltd, & Others

T.Case392/2025

[I.C.A.400/2024 in W.P.3672/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. China Mobile Pakistan Ltd, & Others

T.Case393/2025

[I.C.A.401/2024 in W.P.2938/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Bulleh Shah Packaging (Pvt.) Ltd.

T.Case394/2025

[I.C.A.402/2024 in W.P.2933/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Glaxosmith Kline Pakistan Ltd. & others

T.Case395/2025

[I.C.A.403/2024 in W.P.2921/2023
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. EFU General Insurance Ltd,
& others**

T.Case396/2025

[I.C.A.404/2024 in W.P.2829/2023
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. Pakistan Mobile
Communication Ltd & others**

T.Case397/2025

[I.C.A.405/2024 in W.P.3673/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. FFBL Power Company Ltd.

T.Case398/2025

[I.C.A.406/2024 in W.P.326/2024
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. Services Sales Corporation
Pvt. Ltd**

T.Case399/2025

[I.C.A.407/2024 in W.P.2876/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. UCH Power Pvt. Ltd.

T.Case400/2025

[I.C.A.408/2024 in W.P.2922/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. EFU Life Insurance Ltd.

T.Case401/2025

[I.C.A.409/2024 in W.P.2895/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Beverages Plus Ltd.

T.Case402/2025

[I.C.A.410/2024 in W.P.4559/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Murree Brewery Co. Ltd.

T.Case403/2025

[I.C.A.411/2024 in W.P.2830/2023
transferred from Islamabad High Court,
Islamabad]

**FBR Vs. Linkdot Net Telecom Ltd. &
others**

T.Case404/2025

[I.C.A.412/2024 in W.P.3607/2023
transferred from Islamabad High Court,
Islamabad]

**Federal Board of Revenue Vs.
English Biscuits Manufacturers (Pvt)
Ltd and others**

T.Case405/2025

[I.C.A.413/2024 in W.P.2936/2023
transferred from Islamabad High Court,
Islamabad]

FBR Vs. Tri Pack Films Ltd. & others

T.Case406/2025

[I.C.A.414/2024 in W.P.2904/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. Engro Powergen Thar Pvt.
Limited**

T.Case407/2025

[I.C.A.415/2024 in W.P.3617/2023
transferred from Islamabad High Court,
Islamabad]

F.B.R. Vs. Rafiq Bhimjee

T.Case408/2025

[I.C.A.416/2024 in W.P.2877/2023
transferred from Islamabad High Court,
Islamabad]

**F.B.R. Vs. UCH-II Power Pvt. Limited
& others.**

T.Case409/2025

[I.C.A.417/2024 in W.P.3358/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. Vs. Shifa International Hospital Limited & others.

T.Case410/2025

[I.C.A.418/2024 in W.P.3638/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. Vs. Ismail Industries Limited

T.Case411/2025

[I.C.A.419/2024 in W.P.3514/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. Vs. M/s FFC Energy Limited & others.

T.Case412/2025

[I.C.A.420/2024 in W.P.128/2024 transferred from Islamabad High Court, Islamabad]

F.B.R. Vs. Mindbridge Pvt. Limited

T.Case413/2025

[I.C.A.421/2024 in W.P.3636/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. Vs. M.N. Textiles

T.Case414/2025

[I.C.A.422/2024 in W.P.2934/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. Vs. Packages Limited

T.Case415/2025

[I.C.A.423/2024 in W.P.2834/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. Vs. Pakistan Tobacco Company Limited

T.Case416/2025

[I.C.A.424/2024 in W.P.3671/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. Vs. China Mobile Pakistan LDI & others.

T.Case417/2025

[I.C.A.425/2024 in W.P.3641/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. Vs. Kassim Pvt. Ltd.

T.Case418/2025

[I.C.A.426/2024 in W.P.3727/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. WR Edible Oil Refinery and Others

T.Case419/2025

[I.C.A.427/2024 in W.P.4430/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Foundation Wind Energy

T.Case420/2025

[I.C.A.428/2024 in W.P.3219/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Al-Haj Pakistan Exploration Ltd, & Others

T.Case421/2025

[I.C.A.429/2024 in W.P.3606/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Ali Khan Tareen

T.Case422/2025

[I.C.A.430/2024 in W.P.4514/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Emaar DHA Islamabad Ltd, & others

T.Case423/2025

[I.C.A.431/2024 in W.P.2929/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Anl Singapore PTE Ltd, & Others

T.Case424/2025

[I.C.A.432/2024 in W.P.3286/2023 transferred from Islamabad High Court, Islamabad]

F.B.R Vs. Trans World Associates (Private) Ltd, & others

T.Case425/2025

[I.C.A.433/2024 in W.P.4472/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. M/s Government Holding (Pvt.) Ltd, & others

T.Case426/2025

[I.C.A.434/2024 in W.P.2923/2025 transferred from Islamabad High Court, Islamabad]

FBR Vs. M/s Jubilee General Insurance Co. Ltd, & others

T.Case427/2025

[I.C.A.435/2024 in W.P.2858/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Fauji Fertilizer Bin Qasim Pvt.

T.Case428/2025

[I.C.A.436/2024 in W.P.2931/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. J.P. Coats Pakistan

T.Case429/2025

[I.C.A.437/2024 in W.P.3637/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. M/s Kassim Textiles

T.Case430/2025

[I.C.A.438/2024 in W.P. 539/2024 transferred from Islamabad High Court, Islamabad]

FBR Vs. Royal International Exchange Company & others

T.Case431/2025

[I.C.A.439/2024 in W.P.3294/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Arzoo Textile Mills

T.Case432/2025

[I.C.A.440/2024 in W.P.3827/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Indus Dyeing & Manufacturing Co. Ltd & others

T.Case433/2025

[I.C.A.441/2024 in W.P.4552/23 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Fauji Cement Co. Ltd & others

T.Case434/2025

[I.C.A.442/2024 in W.P.3604/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Coronet Foods Private Ltd, & another

T.Case435/2025

[I.C.A.443/2024 in W.P.3626/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Ahmed Oil Ghee Mills Pvt. Ltd & others

T.Case436/2025

[I.C.A.444/2024 in W.P.284/2024 transferred from Islamabad High Court, Islamabad]

FBR Vs. J.S. Investment Limited & others

T.Case437/2025

[I.C.A.445/2024 in W.P.3724/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Parveen Bashir

T.Case438/2025

[I.C.A.446/2024 in W.P.4441/23 transferred from Islamabad High Court, Islamabad]

FBR Vs. Foundation Wind Energy-II Ltd & others

T.Case439/2025

[I.C.A.447/2024 in W.P.4035/23 transferred from Islamabad High Court, Islamabad]

FBR Vs. Hanif Abdullah Shakoor

T.Case440/2025

[I.C.A.448/2024 in W.P.3773/23 transferred from Islamabad High Court, Islamabad]

FBR Vs. Bank Islami Pakistan

T.Case441/2025

[I.C.A.449/2024 in W.P.2955/23 transferred from Islamabad High Court, Islamabad]

FBR Vs. Searle Bioscience Pvt. Ltd

T.Case442/2025

[I.C.A.450/2024 in W.P.3762/23 transferred from Islamabad High Court, Islamabad]

FBR Vs. FKW Global Commodities & others

T.Case443/2025

[I.C.A.451/2024 in W.P.3771/23 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Waheed Ashraf & others

T.Case444/2025

[I.C.A.452/2024 in W.P.4049/23 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Muhammad Yasin & others

T.Case445/2025

[I.C.A.453/2024 in W.P.3836/23 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Muhammad Kashif & others

T.Case446/2025

[I.C.A.454/2024 in W.P.2942/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Cosco Shipping Line Pakistan & others

T.Case447/2025

[I.C.A.455/2024 in W.P.4298/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Kohinoor Textile Mills Ltd. & others

T.Case448/2025

[I.C.A.456/2024 in W.P.2953/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Sabrina Dawood & others

T.Case449/2025

[I.C.A.457/2024 in W.P.271/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Nadeem Textile Mills Ltd. & others

T.Case450/2025

[I.C.A.458/2024 in W.P.2951/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Azmeh Dawood & others

T.Case451/2025

[I.C.A.459/2024 in W.P.96/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Jahangir Siddiqui Sons Ltd. & others

T.Case452/2025

[I.C.A.460/2024 in W.P.614/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Jubilee Corporation & others

T.Case453/2025

[I.C.A.461/2024 in W.P.51/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Super Highway Construction & Rehabilitation Engineering (Pvt.) Ltd. & others

T.Case454/2025

[I.C.A.462/2024 in W.P.283/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Eastren Garments (Pvt.) Ltd. & others

T.Case455/2025

[I.C.A.463/2024 in W.P.4044/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Jahangir Firoz & others

T.Case456/2025

[I.C.A.464/2024 in W.P.327/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Mausaf Ahmed & others

T.Case457/2025

[I.C.A.465/2024 in W.P.462/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Shafi Gluco-Chem Pvt. Ltd. & others

T.Case458/2025

[I.C.A.466/2024 in W.P.34/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M/s. Textile Corporation & others

T.Case459/2025

[I.C.A.467/2024 in W.P.39/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M/s. Sitara Petroleum Service Pvt. Ltd. & others

T.Case460/2025

[I.C.A.468/2024 in W.P.263/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Hafiz Hannery Association of Persons (AOP) Karachi & others

T.Case461/2025

[I.C.A.469/2024 in W.P.487/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Shahid Iqbal Khan & others

T.Case462/2025

[I.C.A.470/2024 in W.P.4050/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Orient Textile Mills Ltd. & others

T.Case463/2025

[I.C.A.471/2024 in W.P.94/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Orient Textile Mills Ltd. & others

T.Case464/2025

[I.C.A.472/2024 in W.P.3863/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Proline Pvt. Ltd. & others

T.Case465/2025

[I.C.A.473/2024 in W.P.3056/23 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Sapphire Finishing Mills and others

T.Case466/2025

[I.C.A.474/2024 in W.P.3068/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Yaqoob Ahmed and others

T.Case467/2025

[I.C.A.475/2024 in W.P.3075/23 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Soorty Enterprises Pvt Limited

T.Case468/2025

[I.C.A.476/2024 in W.P.248/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Shahbaz Alam Nonoo and others

T.Case469/2025

[I.C.A.477/2024 in W.P.2963/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Dawood Hercules Corporation and others

T.Case470/2025

[I.C.A.478/2024 in W.P.4045/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Farzana Firoz and others

T.Case471/2025

[I.C.A.479/2024 in W.P.285/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Mazhar ali Jumani and others

T.Case472/2025

[I.C.A.480/2024 in W.P.278/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Defence Housing Authority and others

T.Case473/2025

[I.C.A.481/2024 in W.P.2956/23 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Asif Jooma and others

T.Case474/2025

[I.C.A.482/2024 in W.P.300/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Syed Ahmad Mahud and others

T.Case475/2025

[I.C.A.483/2024 in W.P.279/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** GEO Entertainment TV Pvt. Ltd. and others

T.Case476/2025

[I.C.A.484/2024 in W.P.3837/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Abdul Samad and others

T.Case477/2025

[I.C.A.485/2024 in W.P.4060/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Rajby Textile Pvt. Ltd.

T.Case478/2025

[I.C.A.486/2024 in W.P.185/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue,etc Vs. Masood Fabrics Ltd.etc

T.Case479/2025

[I.C.A.487/2024 in W.P.3055/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Ahmed Javed and others

T.Case480/2025

[I.C.A.488/2024 in W.P.4039/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Asif Amanullah Khanani and others

T.Case481/2025

[I.C.A.489/2024 in W.P.3038/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Zahid Majeed and others

T.Case482/2025

[I.C.A.490/2024 in W.P.494/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Civil Aviation Authority and others

T.Case483/2025

[I.C.A.491/2024 in W.P.3774/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. KPMG Taseer Hadi & Co. and others

T.Case484/2025

[I.C.A.492/2024 in W.P.2946/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Prime AEP Ltd. and others

T.Case485/2025

[I.C.A.493/2024 in W.P.95/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Generation's School Pvt. Ltd. and others

T.Case486/2025

[I.C.A.494/2024 in W.P.2949/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. International Brands Pvt. Ltd.

T.Case487/2025

[I.C.A.495/2024 in W.P.4040/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Inam Bari and others

T.Case488/2025

[I.C.A.496/2024 in W.P.3031/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Meher Springs and others

T.Case489/2025

[I.C.A.497/2024 in W.P.560/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Muhammad Naseem and others

T.Case490/2025

[I.C.A.498/2024 in W.P.3045/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Zain Bashir and others

T.Case491/2025

[I.C.A.499/2024 in W.P.247/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Danish Kaisar Monnoo and others

T.Case492/2025

[I.C.A.500/2024 in W.P.4038/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Muhammad Iqbal Bilwani and others

T.Case493/2025

[I.C.A.501/2024 in W.P.100/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Hussain Ali Masoon and others

T.Case494/2025

[I.C.A.502/2024 in W.P.2950/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Tower Share Pvt. Ltd. and others

T.Case495/2025

[I.C.A.503/2024 in W.P.4032/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Popular Sugar Mills Ltd. and others

T.Case496/2025

[I.C.A.504/2024 in W.P.93/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Alauddin Feerasta Trust and others

T.Case497/2025

[I.C.A.505/2024 in W.P.227/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** International Metal Industries and others

T.Case498/2025

[I.C.A.506/2024 in W.P.2954/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** The Searle Company Ltd. and others

T.Case499/2025

[I.C.A.507/2024 in W.P.3826/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Indus Lyallpur Ltd. and others

T.Case500/2025

[I.C.A.508/2024 in W.P.2959/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Dawood Corporation and others

T.Case501/2025

[I.C.A.509/2024 in W.P.3726/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Overseas Pakistan Investors and others

T.Case502/2025

[I.C.A.499/2024 in W.P.3758/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** West Bury and others

T.Case503/2025

[I.C.A.511/2024 in W.P.493/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M.A. Oils Pvt. Ltd. and others

T.Case504/2025

[I.C.A.512/2024 in W.P.4000/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Exide Pakistan Ltd. and others

T.Case505/2025

[I.C.A.513/2024 in W.P.4041/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Salim Amanullah Khanani and others

T.Case506/2025

[I.C.A.514/2024 in W.P.237/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Abdullah A. Hashwani and others

T.Case507/2025

[I.C.A.515/2024 in W.P.325/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** ARY Laguna Karachi Pvt. Ltd. and others

T.Case508/2025

[I.C.A.516/2024 in W.P.2948/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s Martin Dow Ltd. and others

T.Case509/2025

[I.C.A.517/2024 in W.P.221/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Abudawood Trading Company and others

T.Case510/2025

[I.C.A.518/2024 in W.P.3042/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Gul Ahmed Wind Power Ltd.

T.Case511/2025

[I.C.A.519/2024 in W.P.3099/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Lotte Chemicals Pakistan and others

T.Case512/2025

[I.C.A.520/2024 in W.P.4046/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Rizwan Diwan and others

T.Case513/2025

[I.C.A.521/2024 in W.P.2944/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s China Power Hub Generation Company and others

T.Case514/2025

[I.C.A.522/2024 in W.P.342/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** P.T.C. and others

T.Case515/2025

[I.C.A.523/2024 in W.P.559/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Amjad Hafeez and others

T.Case516/2025

[I.C.A.524/2024 in W.P.3098/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** A.G.P. Ltd. and others

T.Case517/2025

[I.C.A.525/2024 in W.P.4051/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s Brother Enterprise Pvt. Ltd. and others

T.Case518/2025

[I.C.A.526/2024 in W.P.679/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s Pair Investment Company and others

T.Case519/2025

[I.C.A.527/2025 in W.P.245/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Aslam Energy and others

T.Case520/2025

[I.C.A.528/2024 in W.P.331/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Amir Hafeez Ibrahim and others

T.Case521/2025

[I.C.A.529/2024 in W.P.3062/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Artistic Garment Industries and others

T.Case522/2025

[I.C.A.530/2024 in W.P.4034/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Muhammad Asif Bilwani

T.Case523/2025

[I.C.A.531/2024 in W.P.4037/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Muhammad Asif Bilwani

T.Case524/2025

[I.C.A.532/2024 in W.P.3061/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Muhammad Zaki Bashir and others

T.Case525/2025

[I.C.A.533/2024 in W.P.3047/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Saad Iqbal and others

T.Case526/2025

[I.C.A.534/2024 in W.P.2957/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Kulsum Dawood and others

T.Case527/2025

[I.C.A.535/2024 in W.P.3834/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Indus Home Limited, etc

T.Case528/2025

[I.C.A.536/2024 in W.P.3760/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Mapka Edible Oils Pvt. Ltd. and others

T.Case529/2025

[I.C.A.537/2024 in W.P.2958/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Searle Pakistan Limited

T.Case530/2025

[I.C.A.538/2024 in W.P.38/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue, etc **Vs.** Arif Habib, Ltd. etc

T.Case531/2025

[I.C.A.539/2024 in W.P.461/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Punjab Feeds and others

T.Case532/2025

[I.C.A.540/2024 in W.P.3671/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue, etc **Vs.** FWQ Enterprise Pvt. Ltd. etc

T.Case533/2025

[I.C.A.541/2024 in W.P.3783/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Dialzero Pvt. Ltd. and others

T.Case534/2025

[I.C.A.542/2024 in W.P.4047/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M. Salim Bilwani and others

T.Case535/2025

[I.C.A.543/2024 in W.P.4073/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s. Garibsons Pvt. Ltd. and others

T.Case536/2025

[I.C.A.544/2024 in W.P.249/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s Sargodha Jute Mill Ltd. and others

T.Case537/2025

[I.C.A.545/2024 in W.P.462/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** National Feeds Limited and others

T.Case538/2025

[I.C.A.546/2024 in W.P.270/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Feroze 1888 Mills and others

T.Case539/2025

[I.C.A.547/2024 in W.P.4033/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Saqib Haroon and others

T.Case540/2025

[I.C.A.548/2024 in W.P.4074/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Pakistan Cables, etc

T.Case541/2025

[I.C.A.549/2024 in W.P.222/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** ARY Communications and others

T.Case542/2025

[I.C.A.550/2024 in W.P.3788/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** UPLC-1 Ltd. and others

T.Case543/2025

[I.C.A.551/2024 in W.P.238/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s Wazir Ali Industries and others

T.Case544/2025

[I.C.A.552/2024 in W.P.277/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s. Independent Media and others

T.Case545/2025

[I.C.A.553/2024 in W.P.4061/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M. Yasin Malik and others

T.Case546/2025

[I.C.A.554/2024 in W.P.4043/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M. Bashir and others

T.Case547/2025

[I.C.A.545/2024 in W.P.4516/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Pak. Arab Pipeline Company and others

T.Case548/2025

[I.C.A.556/2024 in W.P.3725/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Robert Finance Corporation and others

T.Case549/2025

[I.C.A.557/2024 in W.P.2964/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Dawood Lawrencepur and others

T.Case550/2025

[I.C.A.558/2024 in W.P.99/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue,etc **Vs.** Al-Meezan Investment Management Ltd.

T.Case551/2025

[I.C.A.559/2024 in W.P.2943/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Sharaf Shipping Agency and others

T.Case552/2025

[I.C.A.560/2024 in W.P.4036/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Shabbir Diwan and others

T.Case553/2025

[I.C.A.561/2024 in W.P.2952/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Muhammad Hussain Dawood and others

T.Case554/2025

[I.C.A.562/2024 in W.P.4080/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Frisian Pasturized Egg Co

T.Case555/2025

[I.C.A.563/2024 in W.P.3775/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue,etc **Vs.** A.F. Ferguson & Co. Ltd.

T.Case556/2025

[I.C.A.564/2024 in W.P.4542/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Bestway Cement and others

T.Case557/2025

[I.C.A.565/2024 in W.P.98/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** OLP Financial Service and others

T.Case558/2025

[I.C.A.566/2024 in W.P.3715/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Drug Regulatory Authority of Pakistan,etc

T.Case559/2025

[I.C.A.567/2024 in W.P.3825/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Sunrays Textile Mills and others

T.Case560/2025

[I.C.A.568/2024 in W.P.70/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Wateen Telecom

T.Case561/2025

[I.C.A.569/2024 in W.P.3787/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** International Power UCH Holding and others

T.Case562/2025

[I.C.A.570/2024 in W.P.57/2024
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** Wah Nobel Chemical
and others

T.Case563/2025

[I.C.A.571/2024 in W.P.3864/2023
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** Dairy Land Pvt. Ltd.
and others

T.Case564/2025

[I.C.A.572/2024 in W.P.97/2024
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** Jahangir Siddiqui and
others

T.Case565/2025

I.C.A.573/2024 in W.P.339/2024
transferred from Islamabad High Court,
Islamabad]

FBR **Vs.** Islamabad Diagnostic
Centre and others

T.Case566/2025

[I.C.A.574/2024 in W.P.41/2024
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** Toyota G.T. Motors
and others

T.Case567/2025

[I.C.A.575/2024 in W.P.3797/2023
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue **Vs.** M.
Rafique and others

T.Case568/2025

[I.C.A.576/2024 in W.P.2961/2023
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** Martin Dow Market
Ltd and others

T.Case569/2025

[I.C.A.577/2024 in W.P.2960/2023
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** Abdul Samad Dawood
and others

T.Case570/2025

[I.C.A.578/2024 in W.P.4042/2023
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** Abdul Rasheed and
others

T.Case571/2025

[I.C.A.No.579/2024 in W.P.2941/2023
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue Thr. Its
Chairman **Vs.** Al-Ghazi Tractor
Pvt.Ltd

T.Case572/2025

[I.C.A.580/2024 in W.P.3772/2023
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** M/s. Ey Ford Rhodes
and others

T.Case573/2025

[I.C.A.581/2024 in W.P.365/2024
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** M/s. MACPAC Films
and others

T.Case574/2025

[I.C.A.582/2024 in W.P.4081/2023
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** M/s. Buksh Industries
and others

T.Case575/2025

[I.C.A.583/2024 in W.P.3797/2023
transferred from Islamabad High Court,
Islamabad]

Federal Board of Revenue thr. Its
Chairman **Vs.** Tahir Hanif and
others

T.Case576/2025

[I.C.A.584/2024 in W.P.3895/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** ASA Pakistan Ltd & others

T.Case577/2025

[I.C.A.585/2024 in W.P.2945/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Prime Pakistan Ltd and others

T.Case578/2025

[I.C.A.586/2024 in W.P.3759/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Bulk Management Pakistan Pvt and others

T.Case579/2025

[I.C.A.587/2024 in W.P.3862/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Artistic Denim Mills Ltd and others

T.Case580/2025

[I.C.A.588/2024 in W.P.4048/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s. Fahim Zakaria and others

T.Case581/2025

[I.C.A.589/2024 in W.P.4062/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Shahzen Shahbaz Malik and others

T.Case582/2025

[I.C.A.590/2024 in W.P.654/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Matco Foods and others

T.Case583/2025

[I.C.A.591/2024 in W.P.3786/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** UPLHC II Ltd and others

T.Case584/2025

[I.C.A.592/2024 in W.P.3861/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Indigo Textile and others

T.Case585/2025

[I.C.A.593/2024 in W.P.2947/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s. Prime Pakistan (M) and others

T.Case586/2025

[I.C.A.594/2024 in W.P.246/20234 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Sheraz Jahangir Monnoo and others

T.Case587/2025

[I.C.A.595/2024 in W.P.2965/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Cyan Ltd and others

T.Case588/2025

[I.C.A.596/2024 in W.P.236/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Iqbal Ahmed Rajput and others

T.Case589/2025

[I.C.A.597/2024 in W.P.3860/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Akhtar Textile Industries,etc

T.Case590/2025

[I.C.A.598/2024 in W.P.366/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Roots Millennium Schools (Pvt) Ltd & others

T.Case591/2025

[I.C.A.599/2024 in W.P.269/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M. Iqbal Ahmed and others

T.Case592/2025

[I.C.A.600/2024 in W.P.768/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M/s. Bata Pakistan Ltd and others

T.Case593/2025

[I.C.A.601/2024 in W.P.3319/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Banyer Pakistan Pvt. Ltd. & others

T.Case594/2025

[I.C.A.602/2024 in W.P.4487/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Zaman Textile Mills

T.Case595/2025

[I.C.A.603/2024 in W.P.4450/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Colgate Palmolive & others

T.Case596/2025

[I.C.A.604/2024 in W.P.3108/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Standard Chartered Bank & others

T.Case597/2025

[I.C.A.605/2024 in W.P.4438/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Gatron (Industries) Ltd & others

T.Case598/2025

[I.C.A.606/2024 in W.P.3592/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Anum Akhai

T.Case599/2025

[I.C.A.607/2024 in W.P.3067/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Diamond Fabrics Ltd & others

T.Case600/2025

[I.C.A.608/2024 in W.P.4436/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M/s Mustaqim Dyeing Printing Industries (Pvt) Ltd & others

T.Case601/2025

[I.C.A.609/204 in W.P.4328/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Shakoor (Pvt) Ltd & others

T.Case602/2025

[I.C.A.610/2024 in W.P.3063/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Shabbir Ahmed & others

T.Case603/2025

[I.C.A.611/2024 in W.P.4439/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Krystallite Products Pvt. Ltd. & others

T.Case604/2025

[I.C.A.612/2024 in W.P.3550/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Indus Motors Co. & others

T.Case605/2025

[I.C.A.613/2024 in W.P.3076/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Zahra Textile & others

T.Case606/2025

[I.C.A.614/2024 in W.P.3103/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Qasim International Co.

T.Case607/2025

[I.C.A.615/2024 in W.P.3921/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Zahid Rashid Soorty & others

T.Case608/2025

[I.C.A.616/2024 in W.P.3050/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Sapphire Textile Mills Ltd. & others

T.Case609/2025

[I.C.A.617/2024 in W.P.4449/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Cyber Internet Services, etc

T.Case610/2025

[I.C.A.618/2024 in W.P.4334/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Mirza Ubaid Bawnay & others

T.Case611/2025

[I.C.A.619/2024 in W.P.4403/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Prosperity Weaving Mills Ltd.

T.Case612/2025

[I.C.A.620/2024 in W.P.3043/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Shabbir Muhammad & others

T.Case613/2025

[I.C.A.621/2024 in W.P.4329/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Al Karam Towel Industries, etc.

T.Case614/2025

[I.C.A.622/2024 in W.P.4727/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Seasons Edible Oil Limited & others

T.Case615/2025

[I.C.A.623/2024 in W.P.3049/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Miqdad Muhammad & others

T.Case616/2025

[I.C.A.624/2024 in W.P.3093/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** U.B.L.

T.Case617/2025

[I.C.A.625/2024 in W.P.4429/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Pakistan State Oil Company Ltd.

T.Case618/2025

[I.C.A.626/2024 in W.P.3020/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Key Emms Pvt. Ltd. & others

T.Case619/2025

[I.C.A.627/2024 in W.P.3035/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Gul Ahmed Energy Ltd. & others

T.Case620/2025

[I.C.A.628/2024 in W.P.4331/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Al Razzaq Fiber Pvt. Ltd.

T.Case621/2025

[I.C.A.629/2024 in W.P.4442/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Aqeel Ebrahim Merchants & others

T.Case622/2025

[I.C.A.630/2024 in W.P.3096/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Shell Pakistan Ltd.

T.Case623/2025

[I.C.A.631/2024 in W.P.4320/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Muhammad Sikander

T.Case624/2025

[I.C.A.632/2024 in W.P.3920/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Muhammad Asim, etc

T.Case625/2025

[I.C.A.633/2024 in W.P.4338/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Liberty Mills & others

T.Case626/2025

[I.C.A.634/2024 in W.P.4414/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Tapal Holdings, etc

T.Case627/2025

[I.C.A.635/2024 in W.P.3040/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Tata Textile Mills & othes

T.Case628/2025

[I.C.A.636/2024 in W.P.4337/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Muhammad Ashraf Mukaty & othes

T.Case629/2025

[I.C.A.637/2024 in W.P.3918/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Muhammad Dawood & othes

T.Case630/2025

[I.C.A.638/2024 in W.P.4445/2023 transferred from Islamabad High Court, Islamabad]

F.B.R. **Vs.** Rollins Industries & others.

T.Case631/2025

[I.C.A.639/2024 in W.P.3414/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Polish Oil & Gas & others

T.Case632/2025

[I.C.A.640/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Ocean Network Express and others

T.Case633/2025

[I.C.A.641/2024 in W.P.3919/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** M. Tahreen Shamim & others

T.Case634/2025

[I.C.A.642/2024 in W.P.704/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Navid H. Malik

T.Case635/2025

[I.C.A.640/2024 in W.P.4415/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Ocean Network Express Pvt. Ltd. & others

T.Case636/2025

[I.C.A.644/2024 in W.P.4413/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Be Engergy Ltd. & others

T.Case637/2025

[I.C.A.645/2024 in W.P.4319/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Sherazi Investment & others

T.Case638/2025

[I.C.A.646/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Dawood Investment Pvt. Ltd and others

T.Case639/2025

[I.C.A.647/2024 in W.P.4404/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Elloct Spinning Mills Ltd. & others

T.Case640/2025

[I.C.A.648/2024 in W.P.4354/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Faizan Steel Mills Ltd. & others

T.Case641/2025

[I.C.A.649/2024 in W.P.900/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Ahmed Jamal Textile & others

T.Case642/2025

[I.C.A.650/2024 in W.P.3048/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Margaret Alizabeth Majeed others

T.Case643/2025

[I.C.A.651/2024 in W.P.4406/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Nagina Cotton Mills Ltd. & others

T.Case644/2025

[I.C.A.652/2024 in W.P.4488/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Asia Petroleum Ltd. & others

T.Case645/2025

[I.C.A.653/2024 in W.P.4412/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Genral Electrical& others

T.Case646/2025

[I.C.A.654/2024 in W.P.3036/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Gul Ahmad Textile Mills Ltd. & others

T.Case647/2025

[I.C.A.655/2024 in W.P.4305/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** International Packaging Films Ltd. & others

T.Case648/2025

[I.C.A.656/2024 in W.P.3058/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Shahid Anwar

T.Case649/2025

[I.C.A.657/2024 in W.P.3213/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Atlas Honda Ltd. & othes

T.Case650/2025

[I.C.A.658/2024 in W.P.4447/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Premier Fashoins Pvt. Ltd. & othes

T.Case651/2025

[I.C.A.659/2024 in W.P.3553/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Thal Ltd. & othes

T.Case652/2025

[I.C.A.660/2024 in W.P.3095/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Meezan Bank & othes

T.Case653/2025

[I.C.A.661/2024 in W.P.4229/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Muhammad Younus Tabba (Late) etc

T.Case654/2025

[I.C.A.662/2024 in W.P.3102/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Abbott Laboratories Pakistan Ltd.

T.Case655/2025

[I.C.A.663/2024 in W.P.3066/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Amer Cotton Mills (Pvt.) Ltd. & others

T.Case656/2025

[I.C.A.664/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M. Shehbar Sultan and others

T.Case657/2025

[I.C.A.665/2024 in W.P.3032/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman, Islamabad **Vs.** PTCL & others

T.Case658/2025

[I.C.A.666/2024 in W.P.3113/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman, Islamabad **Vs.** Bank Alfalah Limited & others

T.Case659/2025

[I.C.A.667/2024 in W.P.3542/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman, Islamabad **Vs.** Apical Pakistan (Pvt) Ltd & others

T.Case660/2025

[I.C.A.668/2024 in W.P.3588/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman **Vs.** Albaraka Bank (Pakistan) Ltd, Karachi & others

T.Case661/2025

[I.C.A.669/2024 in W.P.4304/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman, Islamabad **Vs.** Atlas Battery Ltd & others

T.Case662/2025

[I.C.A.670/2024 in W.P.4326/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s. M.M. Ghee Mills and others

T.Case663/2025

[I.C.A.671/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s. Hawa Holding Ltd and others

T.Case664/2025

[I.C.A.664/2024 in W.P.4321/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M. Shehvar Sultan

T.Case665/2025

[I.C.A.673/2024 in W.P.4446/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Siza Pvt. Ltd and others

T.Case666/2025

[I.C.A.674/2024 in W.P.4489/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s. Ingredion Inc USA and others

T.Case667/2025

[I.C.A.675/2024 in W.P.3549/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman, Islamabad **Vs.** Healthtek (Pvt) Ltd, Karachi & others

T.Case668/2025

[I.C.A.676/2024 in W.P.4302/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman, Islamabad **Vs.** Iftikhar Shirazi Family Trust & others

T.Case669/2025

[I.C.A.677/2024 in W.P.829/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Khalid Shehzad and others

T.Case670/2025

[I.C.A.678/2024 in W.P.3100/2023 transferred from Islamabad High Court, Islamabad]

Federal Board Of Revenue Islamabad **Vs.** Genix Holding Pvt.Ltd.& others

T.Case671/2025

[I.C.A.679/2024 in W.P.3044/2023 transferred from Islamabad High Court, Islamabad]

Federal Board Of Revenue Islamabad **Vs.** Abrar Hassan & Others

T.Case672/2025

[I.C.A.680/2024 in W.P.3057/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s. Kohat Cement and others

T.Case673/2025

[I.C.A.681/2024 in W.P.3054/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Metro Wind Power

T.Case674/2025

[I.C.A.682/2024 in W.P.4444/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. Meteor Wind Power and others

T.Case675/2025

[I.C.A.775/2024 in W.P.3037/2023 transferred from Islamabad High Court, Islamabad]

Tourism Promotion Services Pvt. Ltd Vs. Federation of Pakistan and others

T.Case676/2025

[I.C.A.684/2024 in W.P.3546/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. Hassan Ali Khan and others

T.Case677/2025

[I.C.A.685/2024 in W.P.4335/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman, Islamabad Vs. Mifta Ismail

T.Case678/2025

[I.C.A.686/2024 in W.P.3110/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Bank Islami Pakistan Ltd & others

T.Case679/2025

[I.C.A.687/2024 in W.P.3104/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman, Islamabad Vs. Farrukh Abdul Qadir Merchant & others

T.Case680/2025

[I.C.A.688/2024 in W.P.4407/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Naveena Group (Pvt) Ltd & others

T.Case681/2025

[I.C.A.689/2024 in W.P.4476/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman, Islamabad Vs. Al Feroz (Pvt) Ltd & others

T.Case682/2025

[I.C.A.690/2024 in W.P.3059/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. its Chairman Vs. Sapphire Fibres Ltd & others

T.Case683/2025

[I.C.A.691/2024 in W.P.3039/2023 transferred from Islamabad High Court, Islamabad]

Federal Board Of Revenue Islamabad Vs. Muhammad Bashir &Others

T.Case684/2025

[I.C.A.692/2024 in W.P.4336/2023 transferred from Islamabad High Court, Islamabad]

Federal Board Of Revenue Islamabad Vs. Almas Maqsood &Others

T.Case685/2025

[I.C.A.693/2024 in W.P.3103/2023 transferred from Islamabad High Court, Islamabad]

Federal Board Of Revenue Islamabad Vs. OBS Healthcare Pvt.Ltd &Others

T.Case686/2025

[I.C.A.694/2024 in W.P.3052/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. Javed Ahmed and others

T.Case687/2025

[I.C.A.695/2024 in W.P.3191/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. Imtiaz Hussain and others

T.Case688/2025

[I.C.A.696/2024 in W.P.4437/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Novatex Ltd and others

T.Case689/2025

[I.C.A.697/2024 in W.P.4332/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Muhammad and others

T.Case690/2025

[I.C.A.698/2024 in W.P.4486/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** HRSG Outsourcing Pvt. Ltd and others

T.Case691/2025

[I.C.A.699/2024 in W.P.3092/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Habib Bank Ltd. and others

T.Case692/2025

[I.C.A.700/2024 in W.P.4477/2023 transferred from Islamabad High Court, Islamabad]

Federal Board Of Revenue Islamabad **Vs.** Dommen Pvt. Ltd.& others

T.Case693/2025

[I.C.A.No.701/2024 in W.P.3069/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Fatima Fertilizer

T.Case694/2025

[I.C.A.No.702/2024 in W.P.3214/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** The Hub Power Company

T.Case695/2025

[I.C.A.No.703/2024 in W.P.4325/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** National Investment Trust Ltd

T.Case696/2025

[I.C.A.No.704/2024 in W.P.825/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Wazir Ali Pardhan

T.Case697/2025

[I.C.A.No.705/2024 in W.P.4355/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Ayaz Admani etc

T.Case698/2025

[I.C.A.No.706/2024 in W.P.2901/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Engro Vopak Terminal

T.Case699/2025

[I.C.A.No.707/2024 in W.P.3579/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Karachi International Container

T.Case700/2025

[I.C.A.No.708/2024 in W.P.3053/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Metro Power Co. Ltd.

T.Case701/2025

[I.C.A.No.709/2024 in W.P.4411/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** General Electric Global Services

T.Case702/2025

[I.C.A.No.710/2024 in W.P.3449/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Al-Abbas Sugar Mills

T.Case703/2025

[I.C.A.No.711/2024 in W.P.3917/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Rushna Malik

T.Case704/2025

[I.C.A.712/2024 in W.P.4322/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Sammer Sultan and others

T.Case705/2025

[I.C.A.713/2024 in W.P.4333/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Ahmed Muhammad and others

T.Case706/2025

[I.C.A.714/2024 in W.P.4324/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Perveen Sultan and others

T.Case707/2025

[I.C.A.No.715/2024 in W.P.4374/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Ghazala Pervaiz etc

T.Case708/2025

[I.C.A.No.716/2024 in W.P.3097/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Archroma Pakistan Ltd

T.Case709/2025

[I.C.A.No.717/2024 in W.P.3060/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Natasha Iqbal

T.Case710/2025

[I.C.A.No.718/2024 in W.P.3111/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** J.S. Bank

T.Case711/2025

[I.C.A.No.719/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Industrial Commercial Bank of China

T.Case712/2025

[I.C.A.No.720/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Continental Biscuits Ltd etc

T.Case713/2025

[I.C.A.No.721/2024 in W.P.3114/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Reckit Benckiser Pakistan Ltd

T.Case714/2025

[I.C.A.No.722/2024 in W.P.4405/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Ahmed Fine Textile Mills Ltd

T.Case715/2025

[I.C.A.723/2024 in W.P.4456/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Paxar Pakistan Pvt. Ltd and others

T.Case716/2025

[I.C.A.724/2024 in W.P.4323/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** M. Salik Sultan and others

T.Case717/2025

[I.C.A.725/2024 in W.P.3051/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Azhar Muhammad and others

T.Case718/2025

[I.C.A.726/2024 in W.P.3034/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Reliance Cotton Spinning Mills and others

T.Case719/2025

[I.C.A.727/2024 in W.P.2896/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Shoaib Anwar Malik and others

T.Case720/2025

[I.C.A.728/2024 in W.P.3107/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Mezan Bank Ltd and others

T.Case721/2025

[I.C.A.729/2024 in W.P.4250/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Askari Guards and others

T.Case722/2025

[I.C.A.730/2024 in W.P.3552/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Shagufta Ghulam

T.Case723/2025

[I.C.A.731/2024 in W.P.3094/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s. Allied Bank Ltd and others

T.Case724/2025

[I.C.A.732/2024 in W.P.4448/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s. Siza Service Pvt. Ltd

T.Case725/2025

[I.C.A.No.733/2024 in W.P.792/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Towellers Ltd and others

T.Case726/2025

[I.C.A.No.734/2024 in W.P.3065/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** ATC Holdings Pvt Ltd

T.Case727/2025

[I.C.A.No.735/2024 in W.P.3217/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Jubilee Life Insurance Company Ltd.

T.Case728/2025

[I.C.A.No.737/2024 in W.P.3113/2023 transferred from Islamabad High Court, Islamabad]

Bank Al-Falah Ltd **Vs.** Federation of Pakistan and others

T.Case729/2025

[I.C.A.No.738/2024 in W.P.3092/2023 transferred from Islamabad High Court, Islamabad]

Habib Bank Limited **Vs.** Federation of Pakistan and others

T.Case730/2025

[I.C.A.739/2024 in W.P.3774/2023 transferred from Islamabad High Court, Islamabad]

KPMG Taseer Hadi Oil Company Vs. Pakistan and others

T.Case731/2025

[I.C.A.740/2024 in W.P.3967/2023 transferred from Islamabad High Court, Islamabad]

Lucky Cement Ltd Vs. Federation of Pakistan

T.Case732/2025

[I.C.A.741/2024 in W.P.2966/2023 transferred from Islamabad High Court, Islamabad]

Y.B. Holdings Pvt. Ltd Vs. Pakistan and others

T.Case733/2025

[I.C.A.742/2024 in W.P.3773/2023 transferred from Islamabad High Court, Islamabad]

Bank Islami Ltd Vs. Federation of Pakistan and others

T.Case734/2025

[I.C.A.743/2024 in W.P.3108/2023 transferred from Islamabad High Court, Islamabad]

Standard Chartered Bank Vs. Federation of Pakistan and others

T.Case735/2025

[I.C.A.744/2024 in W.P.3103/2023 transferred from Islamabad High Court, Islamabad]

OBS Healthcare Pvt. Ltd. Vs. Federation of Pakistan, etc.

T.Case736/2025

[I.C.A.745/2024 in W.P.3112/2023 transferred from Islamabad High Court, Islamabad]

A.B.L. Vs. Federation of Pakistan, etc.

T.Case737/2025

[I.C.A.746/2024 in W.P.3968/2023 transferred from Islamabad High Court, Islamabad]

M/s Lucky Core Industries Limited Vs. Federation of Pakistan, etc.

T.Case738/2025

[I.C.A.747/2024 in W.P.3110/2023 transferred from Islamabad High Court, Islamabad]

Bank Islami Pakistan Limited Vs. Federation of Pakistan, etc.

T.Case739/2025

[I.C.A.748/2024 in W.P.3105/2023 transferred from Islamabad High Court, Islamabad]

Habib Bank Limited Vs. Federation of Pakistan, etc.

T.Case740/2025

[I.C.A.749/2024 in W.P.4522/2023 transferred from Islamabad High Court, Islamabad]

Fauji Oil Terminal & Distribution Vs. Federation of Pakistan, etc.

T.Case741/2025

[I.C.A.750/2024 in W.P.3097/2023 transferred from Islamabad High Court, Islamabad]

Achorama Pakistan Limited Vs. Federation of Pakistan, etc.

T.Case742/2025

[I.C.A.751/2024 in W.P.3096/2023 transferred from Islamabad High Court, Islamabad]

Shell Pakistan Limited Vs. Federation of Pakistan, etc.

T.Case743/2025

[I.C.A.752/2024 in W.P.3094/2023 transferred from Islamabad High Court, Islamabad]

A.B.L. Vs. Federation of Pakistan, etc.

T.Case744/2025

[I.C.A.753/2024 in W.P.3093/2023 transferred from Islamabad High Court, Islamabad]

U.B.L. Vs. Federation of Pakistan, etc.

T.Case745/2025

[I.C.A.754/2024 in W.P.3111/2023 transferred from Islamabad High Court, Islamabad]

JS Bank Limited Vs. Federation of Pakistan, etc.

T.Case746/2025

[I.C.A.755/2024 in W.P.3098/2023 transferred from Islamabad High Court, Islamabad]

AGP Limited Vs. Federation of Pakistan, etc.

T.Case747/2025

[I.C.A.756/2024 in W.P.3772/2023 transferred from Islamabad High Court, Islamabad]

EY Ford Rhodes Vs. Federation of Pakistan, etc.

T.Case748/2025

[I.C.A.757/2024 in W.P.4488/2023 transferred from Islamabad High Court, Islamabad]

M/s Asia Petroleum Limited Vs. Federation of Pakistan, etc.

T.Case749/2025

[I.C.A.759/2024 in W.P.3107/2023 transferred from Islamabad High Court, Islamabad]

Meezan Bank Limited Vs. Federation of Pakistan & others

T.Case750/2025

[I.C.A.760/2024 in W.P.3775/2023 transferred from Islamabad High Court, Islamabad]

A.F. Ferguson & Co. Vs. Federation of Pakistan

T.Case751/2025

[I.C.A.761/2024 in W.P.3095/2023 transferred from Islamabad High Court, Islamabad]

Meezan Bank Limited Vs. Federation of Pakistan

T.Case752/2025

[I.C.A.762/2024 in W.P.4518/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Amin Tai Pvt. Ltd, &others

T.Case753/2025

[I.C.A.763/2024 in W.P.3033/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Khursheed Bano Iqbal & others

T.Case754/2025

[I.C.A.764/2024 in W.P.3215/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. DHL Pakistan Private Ltd. & others

T.Case755/2025

[I.C.A.765/2024 in W.P.3046/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Jawaid Iqbal & others

T.Case756/2025

[I.C.A.766/2024 in W.P.3216/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. CMA CGM and others

T.Case757/2025

[I.C.A.767/2024 in W.P.3507/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Muhammad Tariq Rafi and others

T.Case758/2025

[I.C.A.768/2024 in W.P.3041/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Danish Iqbal and others

T.Case759/2025

[I.C.A.769/2024 in W.P.4205/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman **Vs.** Saif Holding and others

T.Case760/2025

[I.C.A.770/2024 in W.P.2859/2023 transferred from Islamabad High Court, Islamabad]

Fauji Fertilizer Co. Ltd. and another **Vs.** Federation of Pakistan, etc

T.Case761/2025

[I.C.A.771/2024 in W.P.2858/2023 transferred from Islamabad High Court, Islamabad]

Fauji Fertilizer Bin Qasim Limited & another **Vs.** Federation of Pakistan, etc.

T.Case762/2025

[I.C.A.772/2024 in W.P.2895/2023 transferred from Islamabad High Court, Islamabad]

Beverage Plus Private Limited **Vs.** Federation of Pakistan, etc.

T.Case763/2025

[I.C.A.773/2024 in W.P.4466/2023 transferred from Islamabad High Court, Islamabad]

Mari Petroleum Company Ltd. **Vs.** Federation of Pakistan & others

T.Case764/2025

[I.C.A.774/2024 in W.P.2894/2023 transferred from Islamabad High Court, Islamabad]

Haidri Beverages Private Ltd. **Vs.** Federation of Pakistan & others

T.Case765/2025

[I.C.A.775/2024 in W.P.2892/2023 transferred from Islamabad High Court, Islamabad]

Tourism Promotion Service Pvt. Ltd **Vs.** Federation of Pakistan and others

T.Case766/2025

[I.C.A.776/2024 in W.P.2438/2023 transferred from Islamabad High Court, Islamabad]

Attock Oil Co. Limited **Vs.** Federation of Pakistan & others

T.Case767/2025

[I.C.A.777/2024 in W.P.3221/2023 transferred from Islamabad High Court, Islamabad]

FBR **Vs.** Al Haj Pakistan Kadanwari Ltd. & others

T.Case768/2025

[I.C.A.778/2024 in W.P.3220/2023 transferred from Islamabad High Court, Islamabad]

FBR **Vs.** Al Haj Pakistan Kirthar B.V. & others

T.Case769/2025

[I.C.A.779/2024 in W.P.3163/2023 transferred from Islamabad High Court, Islamabad]

Trans World Associates Private Ltd. **Vs.** Federation of Pakistan & others

T.Case770/2025

[I.C.A.780/2024 in W.P.867/2024 transferred from Islamabad High Court, Islamabad]

FBR **Vs.** Babar Ali Foundation & others

T.Case771/2025

[I.C.A.781/2024 in W.P.3295/2023 transferred from Islamabad High Court, Islamabad]

FBR **Vs.** Muhammad Aurangzeb & others

T.Case772/2025

[I.C.A.782/2024 in W.P.3112/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Allied Bank Ltd & othes

T.Case773/2025

[I.C.A.783/2024 in W.P.3160/2023 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan through its Chairman Vs. United Bank Limited & others

T.Case774/2025

[I.C.A.784/2024 in W.P.3064/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Alia Javed and others

T.Case775/2025

[I.C.A.785/2024 in W.P.4339/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Farheen Ashraf Mukaty & others

T.Case776/2025

[I.C.A.786/2024 in W.P.3105/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Habib Bank Limited & others

T.Case777/2025

[I.C.A.787/2024 in W.P.3218/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. ASV Air & Sea Pakistan & others

T.Case778/2025

[I.C.A.788/2024 in W.P.4207/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. Gadoon Textile Mills

T.Case779/2025

[I.C.A.789/2024 in W.P.3995/2023 transferred from Islamabad High Court, Islamabad]

FBR Vs. O.G.D.C.L

T.Case780/2025

[I.C.A.819/2024 in W.P.3106/2023 transferred from Islamabad High Court, Islamabad]

United Bank Limited Vs. Federation of Pakistan

T.Case781/2025

[I.C.A.820/2024 in W.P.3102/2023 transferred from Islamabad High Court, Islamabad]

Abbott Laboratories Pakistan Ltd Vs. Pakistan & Others

T.Case782/2025

[I.C.A.821/2024 in W.P.3596/2023 transferred from Islamabad High Court, Islamabad]

Hassan Ali Khan Vs. Pakistan & Others

T.Case783/2025

[I.C.A.822/2025 in W.P.3101/2023 transferred from Islamabad High Court, Islamabad]

Qasim International Container Terminal Pakistan Limited Vs. Pakistan & Others

T.Case784/2025

[I.C.A.823/2024 in WP283/2023 transferred from Islamabad High Court, Islamabad]

M/S Eastern Garment Pvt Vs. Pakistan & Others

T.Case785/2025

[I.C.A.824/2024 in WP4915/2022 transferred from Islamabad High Court, Islamabad]

Mari Petroleum Company Ltd Vs. Federation of Pakistan & Others

T.Case786/2025

[I.C.A.830/2024 in WP3989/2023 transferred from Islamabad High Court, Islamabad]

Muhammad Saleem Bikiya Vs. Federation of Pakistan & Others

T.Case787/2025

[I.C.A.838/2024 in W.P.872/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Shuaib Anwar

T.Case788/2025

[I.C.A.839/2024 in W.P.4443/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. Century Paper & Board Mills Ltd & Other

T.Case789/2025

[I.C.A.849/2024 in W.P.3597/2023 transferred from Islamabad High Court, Islamabad]

Continental Biscuits Ltd. Vs. Federation of Pakistan & others

T.Case790/2025

[I.C.A.850/2024 in W.P.3099/2023 transferred from Islamabad High Court, Islamabad]

Lotte Chemical Pakistan Vs. Federation of Pakistan & others

T.Case791/2025

[I.C.A.892/2024 in W.P.1084/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. Arif Habib Equity Pvt Ltd

T.Case792/2025

[I.C.A.893/2024 in W.P.1092/2024 transferred from Islamabad High Court, Islamabad]

FBR Vs. M/s ISE Tower REIF Management Co. Ltd. Etc.

T.Case793/2025

[I.C.A.894/2024 in W.P.2157/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue thr. Its Chairman Vs. Kashif Mateen and others

T.Case794/2025

[I.C.A.896/2024 in W.P.1631/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, AEOI Zone, Large Taxpayers, Office, Islamabad Vs. Isphanyar Bahandara and others

T.Case795/2025

[I.C.A.918/2024 in W.P.1768/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Islamabad Vs. M/s United Track System and others

T.Case796/2025

[I.C.A.919/2024 in W.P.1769/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Islamabad Vs. M/s United Software and Technologies International Pvt. Ltd. etc

T.Case797/2025

[I.C.A.920/2024 in W.P.1094/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Islamabad Vs. M/s Exim Bank of Pakistan

T.Case798/2025

[I.C.A.129/2019 in W.P.4967/2018 transferred from Islamabad High Court, Islamabad]

The Attock Oil Company Vs. Federation of Pakistan, etc.

T.Case799/2025

[I.C.A.132/2019 in W.P.4966/2018 transferred from Islamabad High Court, Islamabad]

M/S Pakistan Oilfields Ltd. Vs. Federation of Pakistan, etc.

T.Case800/2025

[I.C.A.17/2019 in W.P.4260/2017 transferred from Islamabad High Court, Islamabad]

The Attock Oil Company Limited Vs. Federation of Pakistan, ETC.

T.Case801/2025

[I.C.A.18/2019 in W.P.4796/2016 transferred from Islamabad High Court, Islamabad]

Pakistan Oil Field Ltd Vs. Federation of Pakistan, etc.

T.Case802/2025

[I.C.A.19/2019 in W.P.4259/2017 transferred from Islamabad High Court, Islamabad]

Pakistan Oil Field Ltd Vs. Federation of Pakistan, etc.

T.Case803/2025

[I.C.A.20/2019 transferred from Islamabad High Court, Islamabad]

Pakistan Oil Field Ltd Vs. Federation of Pakistan, etc.

T.Case804/2025

[I.C.A.21/2019 in W.P.1644/2018 transferred from Islamabad High Court, Islamabad]

The Attock Oil Company Limited Vs. Federation of Pakistan, ETC.

T.Case805/2025

[I.C.A.234/2023 in W.P.4027/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Fauji Fertilizer Co. Ltd. etc.

T.Case806/2025

[I.C.A.235/2023 in W.P.4768/2022 transferred from Islamabad High Court, Islamabad]

The Attock Oil Company Limited Vs. Federation of Pakistan, ETC.

T.Case807/2025

[I.C.A.247/2023 in W.P.302/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Eiffel Civil & EM Pvt. Ltd. etc.

T.Case808/2025

[I.C.A.248/2023 in W.P.4359/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. China Mobile Pakistan LDI Ltd. etc.

T.Case809/2025

[I.C.A.249/2023 in W.P.230/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Askari Bank Ltd. Employees Gratuity Fund etc.

T.Case810/2025

[I.C.A.250/2023 in W.P.581/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Muhammad Usman

T.Case811/2025

[I.C.A.251/2023 in W.P.144/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Saleem Saifullah Khan, etc

T.Case812/2025

[I.C.A.252/2023 in W.P.4849/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Yousaf Jamal Butt, etc

T.Case813/2025

[I.C.A.253/2023 in W.P.4861/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. MAP Rice Mills Pvt Ltd

T.Case814/2025

[I.C.A.254/2023 in W.P.74/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Jadeed Feeds Industries Pvt. Ltd

T.Case815/2025

[I.C.A.255/2023 in W.P. 283/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. ISE Towers REIT Management Co. Ltd and others

T.Case816/2025

[I.C.A.256/2023 in W.P.622/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. HM Extraction Ghee & Oil Industries Pvt. Ltd. etc.

T.Case817/2025

[I.C.A.257/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. LINKDOTNET Telecom Ltd

T.Case818/2025

[I.C.A.258/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Zubair Feeds Pvt. Ltd., etc

T.Case819/2025

[I.C.A.259/2023 in W.P.430/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. International Power UCH Holding B. V. etc

T.Case820/2025

[I.C.A.260/2023 in W.P.4028/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. China Mobile Pakistan Ltd., etc.

T.Case821/2025

[I.C.A.261/2023 in W.P.145/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Humayun Saifullah Khan., etc.

T.Case822/2025

[I.C.A.262/2023 in W.P.584/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Khalid Shahzad., etc.

T.Case823/2025

[I.C.A.263/2023 in W.P.157/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Islamabad Feeds (Pvt.) Ltd., etc.

T.Case824/2025

[I.C.A.264/2023 in W.P. 4899/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. UCH Power Ltd., etc.

T.Case825/2025

[I.C.A.265/2023 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue Vs. National Radio & TeleCommunication Corporation (Pvt) Ltd. and others

T.Case826/2025

[I.C.A.266/2023 in W.P.681/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Coate & Company Pvt. Ltd., etc.

T.Case827/2025

[I.C.A.267/2023 in W.P.4866/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. CM Rafi, etc.

T.Case828/2025

[I.C.A.268/2023 in W.P.143/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Javed Saifullah Khan., etc.

T.Case829/2025

[I.C.A.269/2023 in W.P.245/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. EMAAR DHA Islamabad, etc.

T.Case830/2025

[I.C.A.270/2023 in W.P.4924/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Bahawalpur Engineering Ltd., etc.

T.Case831/2025

[I.C.A.271/2023 in W.P.4904/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Attock Petroleum Limited Employees Welfare Fund, etc.

T.Case832/2025

[I.C.A.272/2023 in W.P.142/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Iqbal Saifullah Khan, etc.

T.Case833/2025

[I.C.A.273/2023 in W.P.4852/22 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Roots Millennium School (Pvt) Ltd. etc.

T.Case834/2025

[I.C.A.274/2023 in W.P.4857/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Astral Construction Pvt. Ltd., etc.

T.Case835/2025

[I.C.A.275/2023 in W.P.231/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Askari Bank Pvt. Ltd. Employees Provident Fund, etc.

T.Case836/2025

[I.C.A.276/2023 in W.P. 4876/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Khyber Grace Pvt. Ltd., etc.

T.Case837/2025

[I.C.A.277/2023 in W.P.4767/2022 transferred from Islamabad High Court, Islamabad]

Pakistan Oil Field Ltd. Vs. Federation of Pakistan., etc.

T.Case838/2025

[I.C.A.278/2023 in W.P.4904/2022 transferred from Islamabad High Court, Islamabad]

Attock Petroleum Ltde. Employees Welfare Trust, Vs. Federation of Pakistan, etc

T.Case839/2025

[I.C.A.279/2023 in W.P.4766/2022 transferred from Islamabad High Court, Islamabad]

Attock Refinery Limited Vs. Federation of Pakistan and others

T.Case840/2025

[I.C.A.280/2025 in W.P.4765/2022 transferred from Islamabad High Court, Islamabad]

Attock Petroleum Limited Vs. Federation of Pakistan and others

T.Case841/2025

[I.C.A.281/2023 in W.P.872/2023
transferred from Islamabad High Court,
Islamabad]

*Shuaib Anwar Malik Vs. Federation
of Pakistan and others*

T.Case842/2025

[I.C.A.282/2023 in W.P.4072/2022
transferred from Islamabad High Court,
Islamabad]

*Fauji Fertilizer Co. Ltd. & Another
Vs. Federation of Pakistan and
others*

T.Case843/2025

[I.C.A.283/2023 in W.P.4854/2022
transferred from Islamabad High Court,
Islamabad]

*Haidri Beverage (Pvt) Ltd Vs.
Federation of Pakistan and others*

T.Case844/2025

[I.C.A.284/2023 in W.P.49/2023
transferred from Islamabad High Court,
Islamabad]

*Fauji Fertilizer Bin Qasim Ltd &
others Vs. Federation of Pakistan
and others*

T.Case845/2025

[I.C.A.285/2023 in W.P.4855/2022
transferred from Islamabad High Court,
Islamabad]

*Beverage Plus Pvt Ltd Vs. Federation
of Pakistan and others*

T.Case846/2025

[I.C.A.289/2023 in W.P.4854/2022
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
Haidri Beverages Pvt. and others*

T.Case847/2025

[I.C.A.29/2019 in W.P.4185/2015
transferred from Islamabad High Court,
Islamabad]

*Attock Oil Company Ltd. Vs.
Federation of Pakistan and others*

T.Case848/2025

[I.C.A.290/2023 in W.P.4454/2022
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
Feroz Sons Laboratories Ltd & others*

T.Case849/2025

[I.C.A.291/2023 in W.P.300/2023
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
OGDCL and Others*

T.Case850/2025

[I.C.A.292/2023 in W.P.202/2023
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
BOW Engery Resources (Pakistan)
SRL and others*

T.Case851/2025

[I.C.A.293/23 in W.P.4766/2022
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
Attock Refinery Ltd., ETC.*

T.Case852/2025

[I.C.A.294/2023 in W.P.4768/2022
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
Attock Oil Co. Ltd. etc.*

T.Case853/2025

[I.C.A.295/2023 in W.P.203/2023
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
UEP Beta GmbH., ETC.*

T.Case854/2025

[I.C.A.296/2023 in W.P.4875/2022
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
Fauji Cement. Co. Ltd. etc.*

T.Case855/2025

[I.C.A.297/2023 in W.P.4897/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Arshad Mehmood, etc

T.Case856/2025

[I.C.A.298/2023 in W.P.4864/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Al-Haj Pakistan Exploration Ltd., etc.

T.Case857/2025

[I.C.A.299/2023 in W.P.4457/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. BF Bio Science Ltd., etc.

T.Case858/2025

[I.C.A.30/2019 in W.P.4799/2016 transferred from Islamabad High Court, Islamabad]

The Attock Oil Company Ltd. Vs. Federation of Pakistan, etc.

T.Case859/2025

[I.C.A.300/2023 in W.P.4915/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Mari Petroleum Co. Ltd. and Others

T.Case860/2025

[I.C.A.301/2023 in W.P.188/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Spud Energy Pvt Ltd., ETC.

T.Case861/2025

[I.C.A.302/2023 in W.P.4855/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Beverage Plus Pvt Ltd., ETC.

T.Case862/2025

[I.C.A.303/2023 in W.P.49/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Fauji Fertilizer Bin Qasim Ltd., ETC.

T.Case863/2025

[I.C.A.304/2023 in W.P.4851/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Murree Brewery Co.Ltd., ETC.

T.Case864/2025

[I.C.A.305/2023 in W.P.139/23 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Kohat Textile Mills Ltd., ETC.

T.Case865/2025

[I.C.A.306/2023 in W.P.4765/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Attock Petroleum Limited and others

T.Case866/2025

[I.C.A.307/2023 in W.P.4767/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Pakistan Oilfields Ltd. and others

T.Case867/2025

[I.C.A.308/2023 in W.P.4877/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Bestway Cement Limited,etc

T.Case868/2025

[I.C.A.316/2023 in W.P.4853/2022 transferred from Islamabad High Court, Islamabad]

Frontier Foundry Steel Vs. Federation of Pakistan,etc

T.Case869/2025

[I.C.A.342/2023 in W.P.246/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Jadeed Oil Extraction Pvt. Ltd, etc

T.Case870/2025

[I.C.A.343/2023 in W.P.84/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Abdul Wahab Abbasi, etc

T.Case871/2025

[I.C.A.344/2023 in W.P.162/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. H.A.Shah & Sons, etc

T.Case872/2025

[I.C.A.345/2023 in W.P.4848/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Al-Rae Developers (Regd), etc

T.Case873/2025

[I.C.A.346/2023 in W.P.4879/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Pendekar Kabirwala Power Limited, etc

T.Case874/2025

[I.C.A.347/2023 in W.P.689/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. National Highway Authority, etc

T.Case875/2025

[I.C.A.348/2023 in W.P.432/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. ZTBL General Provident Fund, etc

T.Case876/2025

[I.C.A.349/2023 in W.P.696/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Jan Muhammad Javaid

T.Case877/2025

[I.C.A.350/2023 in W.P.577/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Muhammad Husnain, etc

T.Case878/2025

[I.C.A.351/2023 in W.P.534/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. National TeleCommunication Corporation Employees Pension Fund Trust, etc

T.Case879/2025

[I.C.A.357/2023 in W.P.140/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Saif Healthcare Limited, etc

T.Case880/2025

[I.C.A.358/2023 in W.P.4901/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. UCH-II Power (Pvt) Ltd, etc

T.Case881/2025

[I.C.A.359/2023 in W.P.366/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. Pakistan Mobile Communication Limited, etc

T.Case882/2025

[I.C.A.360/2023 in W.P.429/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Vs. UPLHC II Limited, etc

T.Case883/2025

[I.C.A.362/2023 in W.P.4805/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Sheikhpura Textile Mills Ltd. etc

T.Case884/2025

[I.C.A.363/2023 in W.P.4853/2022 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Glamour Textile Mills Ltd. etc

T.Case885/2025

[I.C.A.364/2023 in W.P.431/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** UPLHC 1 Ltd.etc

T.Case886/2025

[I.C.A.407/2023 in W.P.2654/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Pakistan Tobacco Company Limited, etc

T.Case887/2025

[I.C.A.436/2023 in W.P.36/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Pakistan Television Corporation Ltd. etc

T.Case888/2025

[I.C.A.437/2023 in W.P.146/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Anwar Saifullah Khan, etc

T.Case889/2025

[I.C.A.736/2024 in W.P.3323/2023 transferred from Islamabad High Court, Islamabad]

M/s Trans Word Associates Pvt. Ltd. **Vs.** The Federation of Pakistan, etc

T.Case890/2025

[I.C.A.Nil/2023 in (Objection Case) W.P.141/2023 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue **Vs.** Saif Textile Mills, Ltd.etc

T.Case891/2025

[I.C.A.563/2021 in W.P.114/2016 transferred from Islamabad High Court, Islamabad]

M/s Pakistan Tobacco Company Ltd. **Vs.** Federation of Pakistan, etc

T.Case892/2025

[I.C.A.576/2021 in W.P.647/2016 transferred from Islamabad High Court, Islamabad]

Al Haj Pakistan Kirthar BV. **Vs.** Federation of Pakistan, etc

T.Case893/2025

[I.C.A.577/2021 in W.P.649/2016 transferred from Islamabad High Court, Islamabad]

Al Haj Pakistan Kirthar BV. **Vs.** Federation of Pakistan, etc

T.Case894/2025

[W.P.1646/2024 transferred from Islamabad High Court, Islamabad]

Mian Group of Chakwal **Vs.** Federation of Pakistan, etc

T.Case895/2025

[W.P.2170/2024 transferred from Islamabad High Court, Islamabad]

Shah Muhammad **Vs.** Federation of Pakistan, etc

T.Case896/2025

[W.P.3995/2024 transferred from Islamabad High Court, Islamabad]

Siza Pvt. Ltd **Vs.** Federation of Pakistan, etc

T.Case897/2025

[W.P.2229/2024 transferred from Islamabad High Court, Islamabad]

Daniyal Nisar **Vs.** Chief Commissioner Inland Revenue, etc

<u>T.Case898/2025</u> [W.P.2230/2024 transferred Islamabad High Court, Islamabad]	from	Daniyal Nisar Vs. Chief Commissioner Inland Revenue, etc
<u>T.Case899/2025</u> [W.P.3999/2024 transferred Islamabad High Court, Islamabad]	from	United Towel Exporters Pvt. Ltd. Vs. Federation of Pakistan, etc
<u>T.Case900/2025</u> [W.P.4000/2024 transferred Islamabad High Court, Islamabad]	from	Rehman Kanji Vs. Federation of Pakistan, etc
<u>T.Case901/2025</u> [W.P.4015/2024 transferred Islamabad High Court, Islamabad]	from	Jubilee Corporation Vs. Federation of Pakistan, etc
<u>T.Case902/2025</u> [W.P.4021/2024 transferred Islamabad High Court, Islamabad]	from	M.Raza Saeed Vs. Federation of Pakistan, etc
<u>T.Case904/2025</u> [W.P.4031/2024 transferred Islamabad High Court, Islamabad]	from	Lucky Landmarks Pvt. Ltd Vs. Federation of Pakistan, etc
<u>T.Case908/2025</u> [W.P.3352/2024 transferred Islamabad High Court, Islamabad]	from	Pakistan State Oil Company Ltd. Vs. Federation of Pakistan, etc
<u>T.Case910/2025</u> [W.P.4042/2024 transferred Islamabad High Court, Islamabad]	from	Sultana Naseem Vs. Federation of Pakistan, etc
<u>T.Case912/2025</u> [W.P.2856/2024 transferred Islamabad High Court, Islamabad]	from	M/s Pakistan LNG Ltd Vs. Federation of Pakistan, etc
<u>T.Case914/2025</u> [W.P.2228/2024 transferred Islamabad High Court, Islamabad]	from	dANIYAL nISAR Vs. Chief Commissioner Inland Revenue, etc
<u>T.Case915/2025</u> [W.P.1986/2024 transferred Islamabad High Court, Islamabad]	from	Jan Muhammad Vs. Federation of Pakistan, etc
<u>T.Case917/2025</u> [W.P.4125/2024 transferred Islamabad High Court, Islamabad]	from	Nishat Power Limited Vs. Federation of Pakistan, etc
<u>T.Case922/2025</u> [W.P.4003/2024 transferred Islamabad High Court, Islamabad]	from	International Terminal Holdings Ltd. Vs. Federation of Pakistan, etc
<u>T.Case923/2025</u> [W.P.3998/2024 transferred Islamabad High Court, Islamabad]	from	Rafique Bhimjee Vs. Federation of Pakistan, etc
<u>T.Case924/2025</u> [W.P.442/2025 transferred Islamabad High Court, Islamabad]	from	Baber Ali Lakhani Vs. Federation of Pakistan, etc
<u>T.Case925/2025</u> [W.P.433/2025 transferred Islamabad High Court, Islamabad]	from	Cyber Internet Services (Pvt) Ltd. Vs. Federation of Pakistan, etc
<u>T.Case926/2025</u> [W.P.516/2025 transferred Islamabad High Court, Islamabad]	from	M/s Azgard Nine Ltd. Vs. Federation of Pakistan, etc

<u>T.Case927/2025</u> [W.P.443/2025 transferred Islamabad High Court, Islamabad]	from	<i>Iqbal Ali Lakhani Vs. Federation of Pakistan, etc</i>
<u>T.Case928/2025</u> [W.P.435/2025 transferred Islamabad High Court, Islamabad]	from	<i>Amin Muhammad Lakhani Vs. Federation of Pakistan, etc</i>
<u>T.Case929/2025</u> [W.P.3991/2024 transferred Islamabad High Court, Islamabad]	from	<i>Amin Issa Tai Vs. Federation of Pakistan, etc</i>
<u>T.Case930/2025</u> [W.P.4002/2024 transferred Islamabad High Court, Islamabad]	from	<i>Siza Commodities Pvt. Ltd. Vs. Federation of Pakistan, etc</i>
<u>T.Case931/2025</u> [W.P.263/2025 transferred Islamabad High Court, Islamabad]	from	<i>M/s. Aitmaad Builders & De elopers Vs. Federation of Pakistan, etc</i>
<u>T.Case932/2025</u> [W.P.762/2025 transferred Islamabad High Court, Islamabad]	from	<i>M/s. Rice World Vs. Federation of Pakistan, etc</i>
<u>T.Case933/2025</u> [W.P.605/2025 transferred Islamabad High Court, Islamabad]	from	<i>The Paracha Textile Mills Ltd. Vs. Federation of Pakistan, etc</i>
<u>T.Case934/2025</u> [W.P.760/2025 transferred Islamabad High Court, Islamabad]	from	<i>Al-Wahab Rice Mills Pvt. Ltd. Vs. Federation of Pakistan, etc</i>
<u>T.Case935/2025</u> [W.P.437/2025 transferred Islamabad High Court, Islamabad]	from	<i>Aleezeh Zulfiqar Lakhani Vs. Federation of Pakistan, etc</i>
<u>T.Case936/2025</u> [W.P.3997/2024 transferred Islamabad High Court, Islamabad]	from	<i>Vision Holdings Middle East Ltd. Vs. Federation of Pakistan, etc</i>
<u>T.Case937/2025</u> [W.P.3990/2024 transferred Islamabad High Court, Islamabad]	from	<i>Amin Tai Vs. Federation of Pakistan, etc</i>
<u>T.Case938/2025</u> [W.P.3992/2024 transferred Islamabad High Court, Islamabad]	from	<i>Premier Fashions Pvt. Ltd. Vs. Federation of Pakistan, etc</i>
<u>T.Case939/2025</u> [W.P.4079/2024 transferred Islamabad High Court, Islamabad]	from	<i>Dewan Petroleum Pvt. Ltd. Vs. Federation of Pakistan, etc</i>
<u>T.Case940/2025</u> [W.P.3988/2024 transferred Islamabad High Court, Islamabad]	from	<i>Aaliya Kamal Vs. Federation of Pakistan, etc</i>
<u>T.Case941/2025</u> [W.P.763/2025 transferred Islamabad High Court, Islamabad]	from	<i>M/s Atlas Food Pvt. Ltd., Vs. Federation of Pakistan, etc</i>
<u>T.Case942/2025</u> [W.P.3996/2024 transferred Islamabad High Court, Islamabad]	from	<i>Imperial Developers and Builders Pvt. Ltd. Vs. Federation of Pakistan, etc</i>
<u>T.Case943/2025</u> [W.P.517/2025 transferred Islamabad High Court, Islamabad]	from	<i>Feroze Jan Mrs. Vs. Federation of Pakistan, etc</i>

<u>T.Case944/2025</u> [W.P.439/2025 transferred Islamabad High Court, Islamabad]	from	Ronak Iqbal Lakhani Vs. Federation of Pakistan, etc
<u>T.Case945/2025</u> [W.P.4001/2024 transferred Islamabad High Court, Islamabad]	from	Siza Service Vs. Federation of Pakistan, etc
<u>T.Case946/2025</u> [W.P.411/2025 transferred Islamabad High Court, Islamabad]	from	Gohar Ejaz Vs. Federation of Pakistan, etc
<u>T.Case947/2025</u> [W.P.4139/2024 transferred Islamabad High Court, Islamabad]	from	Arif Habib Ltd Vs. Federation of Pakistan, etc
<u>T.Case948/2025</u> [W.P.3134/2018 transferred Islamabad High Court, Islamabad]	from	M/s. Adelte JV and another Vs. Federation of Pakistan, etc
<u>T.Case949/2025</u> [W.P.2051/2024 transferred Islamabad High Court, Islamabad]	from	Manzoor Hussain Vs. Federation of Pakistan, etc
<u>T.Case950/2025</u> [W.P.3220/2024 transferred Islamabad High Court, Islamabad]	from	Pelikan Knitwear and others Vs. Federation of Pakistan, etc
<u>T.Case951/2025</u> [W.P.3864/2024 transferred Islamabad High Court, Islamabad]	from	Shazia Asif Khanani Vs. Federation of Pakistan, etc
<u>T.Case952/2025</u> [W.P.3866/2024 transferred Islamabad High Court, Islamabad]	from	Pakistan National Shipping Corporation Vs. Federation of Pakistan, etc
<u>T.Case953/2025</u> [W.P.3986/2024 transferred Islamabad High Court, Islamabad]	from	Reena Azim Vs. Federation of Pakistan, etc
<u>T.Case954/2025</u> [W.P.3887/2024 transferred Islamabad High Court, Islamabad]	from	Habibullah Khan Vs. Federation of Pakistan, etc
<u>T.Case955/2025</u> [W.P.3889/2024 transferred Islamabad High Court, Islamabad]	from	Munir Bhimjee Vs. Federation of Pakistan, etc
<u>T.Case956/2025</u> [W.P.3993/2024 transferred Islamabad High Court, Islamabad]	from	Mega Conglomerate Pvt Ltd. Vs. Federation of Pakistan, etc
<u>T.Case957/2025</u> [W.P.3994/2024 transferred Islamabad High Court, Islamabad]	from	Mega Food Pvt Ltd. Vs. Federation of Pakistan, etc
<u>T.Case958/2025</u> [W.P.4131/2024 transferred Islamabad High Court, Islamabad]	from	Nishat (Chunian) Ltd. Vs. Federation of Pakistan, etc
<u>T.Case959/2025</u> [W.P.4134/2024 transferred Islamabad High Court, Islamabad]	from	M/s. Nishat Mills (Chunian) Ltd.,etc Vs. Federation of Pakistan, etc
<u>T.Case960/2025</u> [W.P.333/2025 transferred Islamabad High Court, Islamabad]	from	M/s. Premier Industrial Chemical Manufacturing Company Pvt. Ltd. Vs. Federation of Pakistan, etc

<u>T.Case961/2025</u> [W.P.434/2025 transferred Islamabad High Court, Islamabad]	from	Anushka Lakhani Vs. Federation of Pakistan, etc
<u>T.Case962/2025</u> [W.P.436/2025 transferred Islamabad High Court, Islamabad]	from	Bilal Ali Lakhani Vs. Federation of Pakistan, etc
<u>T.Case963/2025</u> [W.P.438/2025 transferred Islamabad High Court, Islamabad]	from	Colgate Palmolive Pakistan Ltd. Vs. Federation of Pakistan, etc
<u>T.Case964/2025</u> [W.P.440/2025 transferred Islamabad High Court, Islamabad]	from	Fatima Lakhani Vs. Federation of Pakistan, etc
<u>T.Case965/2025</u> [W.P.441/2025 transferred Islamabad High Court, Islamabad]	from	Danish Ali Lakhani Vs. Federation of Pakistan, etc
<u>T.Case966/2025</u> [W.P.542/2025 transferred Islamabad High Court, Islamabad]	from	Kausar Processing Industries Pvt. Ltd. Vs. Federation of Pakistan, etc
<u>T.Case967/2025</u> [W.P.580/2025 transferred Islamabad High Court, Islamabad]	from	M/s. Rupail Foods Pvt. Ltd. Vs. Federation of Pakistan, etc
<u>T.Case968/2025</u> [W.P.592/2025 transferred Islamabad High Court, Islamabad]	from	Al-Hilal Industries Pvt. Ltd. Vs. Federation of Pakistan, etc
<u>T.Case969/2025</u> [W.P.628/2025 transferred Islamabad High Court, Islamabad]	from	Hamza Sugar Mills Ltd. Vs. Federation of Pakistan, etc
<u>T.Case970/2025</u> [W.P.714/2025 transferred Islamabad High Court, Islamabad]	from	M/s. A.B.Exports Pvt. Ltd. Vs. Federation of Pakistan, etc
<u>T.Case971/2025</u> [W.P.761/2025 transferred Islamabad High Court, Islamabad]	from	M/s. Hasan Rice Corporation Pvt. Ltd. Vs. Federation of Pakistan, etc
<u>T.Case972/2025</u> [W.P.782/2025 transferred Islamabad High Court, Islamabad]	from	Asian Food Industries Ltd Vs. Federation of Pakistan, etc
<u>T.Case973/2025</u> [W.P.832/2025 transferred Islamabad High Court, Islamabad]	from	Madina Sugar Mills Ltd Vs. Federation of Pakistan, etc
<u>T.Case974/2025</u> [W.P.896/2025 transferred Islamabad High Court, Islamabad]	from	Hamid Sayeed Vs. Federation of Pakistan, etc
<u>T.Case975/2025</u> [W.P.1082/2025 transferred Islamabad High Court, Islamabad]	from	Zaman Textile Mills Pvt Ltd. Vs. Federation of Pakistan, etc
<u>T.Case976/2025</u> [W.P.1117/2025 transferred Islamabad High Court, Islamabad]	from	M/S Ali Medical Center Ltd. Vs. Federation of Pakistan, etc
<u>T.Case977/2025</u> [W.P.1101/2025 transferred Islamabad High Court, Islamabad]	from	Babar Rashid, and another Vs. Federation of Pakistan, etc

T.Case978/2025

[I.C.A.978/2024 in W.P.2906/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s Nestle Pakistan

T.Case979/2025

[I.C.A.1040/2024 in W.P.1303/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s VMate Pvt. Ltd. and others

T.Case980/2025

[I.C.A.1041/2024 in W.P.1302/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s VMate Pvt. Ltd. and others

T.Case981/2025

[I.C.A.1042/2024 in W.P.2859/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s Treet Corporation Ltd. and others

T.Case982/2025

[I.C.A.1043/2024 in W.P.2886/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** Khalid Mehmood and others

T.Case983/2025

[I.C.A.1044/2024 in W.P.1342/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s Fauji Foods Ltd. and others

T.Case984/2025

[I.C.A.1085/2024 in W.P.3528/2024 transferred from Islamabad High Court, Islamabad]

Federal Board of Revenue **Vs.** M/s Maple Leaf Capital Ltd. and others

T.Case985/2025

[I.C.A.No.74/2025 in W.P.4152/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan through Secretary Revenue Division and others **Vs.** Kompass Pakistan Private Limited

T.Case986/2025

[I.C.A.75/2025 in W.P.3923/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan through Secretary Revenue Division **Vs.** Reliance Aviation Tech Services Pvt Ltd

T.Case987/2025

[W.P.1290/2025 transferred from Islamabad High Court, Islamabad]

Ghulam Hussain & Sons, Lahore **Vs.** Federation of Pakistan thr. its Secretary, Revenue Division, Islamabad & others

T.Case988/2025

[W.P.1343/2025 transferred from Islamabad High Court, Islamabad]

M/s 3A Apparels, Lahore **Vs.** Federation of Pakistan thr. its Secretary, Revenue Division, Islamabad & others

T.Case989/2025

[W.P.1287/2025 transferred from Islamabad High Court, Islamabad]

Chaudhry Khalid Shafique **Vs.** Federation of Pakistan thr. its Secretary, Revenue Division, Islamabad & others

T.Case990/2025

[W.P.17657/2025 transferred from Islamabad High Court, Islamabad]

M/s Raaziq International (Pvt) Ltd **Vs.** Federation of Pakistan thr. its Secretary, Revenue Division, Islamabad & others

- T.Case991/2025**
[W.P.17657/2025 transferred from Islamabad High Court, Islamabad] *M/s Raaziq International (Pvt) Ltd Vs. Federation of Pakistan thr. its Secretary, Revenue Division, Islamabad & others*
- T.Case992/2025**
[W.P.No.1533/2025 transferred from Islamabad High Court, Islamabad] *Roots Millennium Schools (Private) Limited Vs. Federation of Pakistan and others*
- T.Case993/2025**
[W.P.No.1479/2025 transferred from Islamabad High Court, Islamabad] *Shahid Iqbal Khan Lodhi Vs. Federation of Pakistan and others*
- T.Case994/2025**
[I.C.A.No.238/2023 in W.P.No.35/2023 transferred from Islamabad High Court, Islamabad] *Commissioner Inland Revenue, Islamabad, etc. Vs. Muhammad Fiaz Haider, etc.*
- T.Case995/2025**
[I.C.A.No.239/2023 in W.P.No.923/2023 transferred from Islamabad High Court, Islamabad] *Commissioner Inland Revenue, Islamabad, etc. Vs. Hashmat Iqbal, etc.*
- T.Case996/2025**
[I.C.A.No.240/2023 in W.P.No.58/2023 transferred from Islamabad High Court, Islamabad] *Commissioner Inland Revenue, Islamabad, etc. Vs. Sohail Khattak, etc.*
- T.Case997/2025**
[I.C.A.No.241/2023 in W.P.No.774/2023 transferred from Islamabad High Court, Islamabad] *Commissioner Inland Revenue, Islamabad, etc. Vs. Shaheen Akbar Khan (Deceased) thr. Legal Heirs, etc.*
- T.Case998/2025**
[Objection Case No.6160/2025 I.C.A.Nil/2025 in W.P.No.11/2025 transferred from Islamabad High Court, Islamabad] *Federation of Pakistan and others Vs. Rabia Fawad*
- T.Case999/2025**
[Objection Case No.6161/2025 in I.C.A.No.Nil/2025 in W.P. No.218/2025] *Federation of Pakistan and others Vs. M/s Golden Harvest Foods (Pvt) Limited*
- T.Case1000/2025**
[Objection Case No.6162/2025 in I.C.A.No.Nil/2025 in W.P. No.4154/2024 transferred from Islamabad High Court, Islamabad] *Federation of Pakistan and others Vs. Defence Housing Authority*
- T.Case1001/2025**
[Objection Case No.6163/2025 in I.C.A.No.Nil/2025 in W.P.No.08/2025 transferred from Islamabad High Court, Islamabad] *Federation of Pakistan and others Vs. Sameer Naveed*
- T.Case1002/2025**
[Objection Case No.6164/2025 in I.C.A.No.Nil/2025 in W.P. No.172/2025 transferred from Islamabad High Court, Islamabad] *Federation of Pakistan and others Vs. Zohra Habib*
- T.Case1003/2025**
[Objection Case No.6171/2025 in I.C.A.No.Nil/2025 in W.P. No.4098/2024 transferred from Islamabad High Court, Islamabad] *Federation of Pakistan and others Vs. M/s Ali Murtaza Associates (Pvt) Limited*

T.Case1004/2025

[Case Objection No.6172/2025 in I.C.A.No.Nil/2025 in W.P. No.06/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Ghazala Parvez

T.Case1005/2025

[Case Objection No.6306/2025 in I.C.A.No.Nil/2025 in W.P. No.4097/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. M/s Poly Pack (Pvt) Limited

T.Case1006/2025

[Case Objection No.6307/2025 in I.C.A.No.Nil/2025 in W.P. No.27/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Pakistan Oil Mills (Pvt) Limited

T.Case1007/2025

[Case Objection No.6309/2025 in I.C.A.No.Nil/2025 in W.P. No.4155/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Noor Muhammad

T.Case1008/2025

[Objection Case 6310/2025 in I.C.A.No.Nil/2025 in W.P. No.198/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. M/s H.A Fibres (Pvt) Limited

T.Case1009/2025

[Objection Case 6383/2025 in I.C.A.No.Nil/2025 in W.P. No.07/2025]

Federation of Pakistan and others
Vs. Faisal Jawed

T.Case1010/2025

[Objection Case 6382/2025 in I.C.A.No.Nil/2025 in W.P. No.01/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Uneza Jawed

T.Case1011/2025

[Objection Case No.6387/2025 in I.C.A.No.Nil/2025 in W.P. No.15/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Faraz Jawed

T.Case1012/2025

[Objection Case No.6388/2025 in I.C.A.No.Nil/2025 in W.P. No.28/2025]

Federation of Pakistan and others
Vs. Nishat Hotels and Proprieties Limited

T.Case1013/2025

[Objection Case No.6389/2025 in I.C.A.No.Nil/2025 in W.P. No.70/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. M/s JHCEC-AVD (JV)

T.Case1014/2025

[Objection Case No.6392/2025 in I.C.A.No.Nil/2025 in W.P. No.14/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Shahzad Naseer

T.Case1015/2025

[Objection Case No.6393/2025 in I.C.A.No.Nil/2025 in W.P. No.59/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. M/s Gulistan Textile Mills Limited and others

T.Case1016/2025

[Objection Case No.6394/2025 in I.C.A.No.Nil/2025 in W.P. No.09/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Sheikh Muhammad Jawed

T.Case1017/2025

[Objection Case No.6397/2025 in I.C.A.No.Nil/2025 in W.P. No.212/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Thatta Cement Company Limited

T.Case1018/2025

[Objection Case No.6157/2025 in I.C.A.No.Nil/2025 in W.P. No.4153/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. DL Nash (Pvt) Limited

T.Case1019/2025

[Objection Case No.6321/2025 in I.C.A.No.Nil/2025 in W.P. No.343/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Rice Experts Enterprises

T.Case1020/2025

[Objection Case No.6433/2025 in I.C.A.No.Nil/2025 in W.P. No.4156/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Nizar Noor Muhammad

T.Case1021/2025

[Objection Case No.6320/2025 in I.C.A.No.Nil/2025 in W.P. No.352/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Owais Tahir Rana

T.Case1022/2025

[Objection Case No.6323/2025 in I.C.A.No.Nil/2025 in W.P. No.338/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Muhammad Azam Bhutta

T.Case1023/2025

[Objection Case No.6325/2025 in I.C.A.No.Nil/2025 in W.P. No.04/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Shaikh Muhammad Naveed

T.Case1024/2025

[Objection Case No.6327/2025 in I.C.A.No.Nil/2025 in W.P. No.162/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. Arshad Mehmood Chaudhary

T.Case1025/2025

[Objection Case No.6437/2025 in I.C.A.No.Nil/2025 in W.P. No.16/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan,etc **Vs. Sadia Kamran**

T.Case1026/2025

[Objection Case No.6331/2025 in I.C.A.No.Nil/2025 in W.P. No.180/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others
Vs. M/s Gatlene Industries (Private) Limited

T.Case1027/2025

[Objection Case No.6335/2025 in I.C.A.No.Nil/2025 in W.P. No.36/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan, etc Vs. M/S East Gate Industries Pvt. Ltd.

T.Case1028/2025

[Objection Case No.6378/2025 in I.C.A.No.Nil/2025 in W.P. No.122/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan, etc Vs. M/s Towellers Ltd.

T.Case1029/2025

[Objection Case.6398/2025 in I.C.A. in W.P.10/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others Vs. Marium Pervez

T.Case1030/2025

[Objection Case.6409/2025 in I.C.A.NIL/2025 in W.P.337/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others Vs. Muhammad Deen Bhutta

T.Case1031/2025

[Objection Case.6410/2025 in I.C.A.NIL/2025 in W.P.179/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others Vs. Zohra Habib

T.Case1032/2025

[Objection Case.6411/2025 in I.C.A.NIL/2025 in W.P.351/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and another Vs. M/s Rudolf Pakistan Pvt Ltd

T.Case1033/2025

[Objection Case.6413/2025 in I.C.A.NIL/2025 in W.P.215/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others Vs. ARY Communications Ltd

T.Case1034/2025

[Objection Case.6414/2025 in I.C.A.NIL/2025 in W.P.161/2025 transferred from Islamabad High Court, Islamabad transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others Vs. Arshad Mehmood Chaudhary

T.Case1035/2025

[Objection Case.6415/2025 in I.C.A.NIL/2025 in W.P.13/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others Vs. Fawad Jawed

T.Case1036/2025

[Objection Case.6421/2025 in I.C.A.NIL/2025 in W.P.210/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others Vs. M/s The Fuelers Pvt Limited

T.Case1037/2025

[Objection Case.6423/2025 in I.C.A.NIL/2025 in W.P.26/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others Vs. Al-Hilal Industries Pvt Limited

T.Case1038/2025

[Objection Case.6427/2025 in I.C.A.NIL/2025 in W.P.37/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan and others Vs. Muhammad Ashfaq Ashraf

T.Case1039/2025

[Objection No.6428/2025 in I.C.A.No.Nil/2025 in W.P. No.29/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan thr.Secretary Revenue,etc Vs. DG Khan Cement Company Ltd.

T.Case1040/2025

[Objection Case No.6429/2025 in I.C.A.No.Nil/2025 in W.P. No.5/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan,etc Vs. Amna Shahzad

T.Case1041/2025

[Objection Case No.6430/2025 in I.C.A.No.Nil/2025 in W.P. No.12/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan,etc Vs. Neha Najeeb Vohra

T.Case1042/2025

[Objection Case No.6432/2025 in I.C.A.No.Nil/2025 in W.P. No.4126/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan, etc Vs. Tahir Omer

T.Case1043/2025

[Objection Case No.6434/2025 in I.C.A.No.Nil/2025 in W.P. No.3/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan, etc Vs. Shaikh Muhammad Perwez

T.Case1044/2025

[Objection Case No.6435/2025 in I.C.A.No.Nil/2025 in W.P. No.2/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan, etc Vs. Fatima Faisal

T.Case1045/2025

[Objection Case No.6436/2025 in I.C.A.No.Nil/2025 in W.P. No.4151/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan, etc Vs. Nizar Noor

T.Case1081/2025

[I.C.A.575/2021 in W.P.186/2016 transferred from Islamabad High Court, Islamabad]

Mari Petroleum Company Limited Vs. The Federation of Pakistan through Secretary Revenue and others

T.Case1082/2025

[W.P.1524/2024 transferred from Islamabad High Court, Islamabad]

Al Karam Towel Industries Pvt Ltd Vs. Federation of Pakistan and others

T.Case1083/2025

[W.P.1576/2025 transferred from Islamabad High Court, Islamabad]

M/s Elahi Bus Services Pvt Ltd Vs. Federation of Pakistan and others

T.Case1084/2025

[I.C.A.136/2025 in W.P.3961/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. Mustafa Limited

T.Case1085/2025

[I.C.A.142/2025 in W.P.3841/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. Siddiq Sons Ltd

T.Case1086/2025

[I.C.A.139/2025 in W.P.251/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. Greaves Pakistan Pvt Limited

T.Case1087/2025

[I.C.A.126/2025 in W.P.3881/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. M/s Industrial Technical and Educational Institute

T.Case1089/2025

[I.C.A.125/2025 in W.P.239/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. M/s Silver Star Enterprises Pvt Ltd

T.Case1090/2025

[I.C.A.127/2025 in W.P.244/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. Greaves Airconditioning Pvt Ltd

T.Case1091/2025

[I.C.A.132/2025 in W.P.422/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. M/s Astral Constructor Pvt Ltd

T.Case1092/2025

[I.C.A.137/2025 in W.P.3964/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. Capital Corporation Pvt Ltd

T.Case1093/2025

[I.C.A.129/2025 in W.P.425/2025 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. M/s Kohistan Builders & Developers

T.Case1094/2025

[I.C.A.133/2025 in CM.1/2025 in CM.2/2025 in CM.3/2025 in W.P.3962/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. M/s Reza Ltd.etc

T.Case1095/2025

[I.C.A.135/2025 in CM.1/2025 in CM.2/2025 in CM.3/2025 in W.P.3847/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. M/s Geo Entertainment Television Pvt.Ltd.etc

T.Case1096/2025

[I.C.A.134/2025 in CM.1/2025 in CM.2/2025 in CM.3/2025 in W.P.3882/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. Mian Asad Hameed,etc

T.Case1097/2025

[I.C.A.144/2025 in CM.1/2025 in CM.2/2025 in CM.3/2025 in W.P.3834/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. M/s Kings Apparel Industries Pvt. Ltd.etc

T.Case1098/2025

[I.C.A.131/2025 in CM.1/2025 in CM.2/2025 in CM.3/2025 in W.P.3963/2024 transferred from Islamabad High Court, Islamabad]

Federation of Pakistan Vs. Integrated International Investment Ltd.etc

T.Case1099/2025

[I.C.A.28/2025 in CM.1/2025 in
CM.2/2025 in CM.3/2025 in
W.P.432/2024 transferred from
Islamabad High Court, Islamabad]

*Federation of Pakistan Vs. Malik
Adeel*

T.Case1100/2025

[I.C.A.140/2025 in CM.1/2025 in
CM.2/2025 in CM.3/2025 in
W.P.424/2025 transferred from
Islamabad High Court, Islamabad]

*Federation of Pakistan Vs. Naseer-
ud-Din*

T.Case1101/2025

[I.C.A.143/2025 in W.P.3842/2024
transferred from Islamabad High Court,
Islamabad]

*Federation of Pakistan Vs.
Muhammad Tariq Rafi and others*

T.Case1102/2025

[I.C.A.145/2025 in W.P.423/2025
transferred from Islamabad High Court,
Islamabad]

*Federation of Pakistan Vs. M/s
Shaheen Akhtar and others*

T.Case1103/2025

[I.C.A.130/2025 in W.P.43/2025
transferred from Islamabad High Court,
Islamabad]

*Federation of Pakistan Vs.
Development Holdings Asia Limited
and others*

T.Case1104/2025

[I.C.A.141/2025 in W.P.3965/2024
transferred from Islamabad High Court,
Islamabad]

*Federation of Pakistan Vs. Noble
Promoters International Limited*

T.Case1105/2025

[W.P.1701/2025 transferred from
Islamabad High Court, Islamabad]

*Roots IVY International Schools Pvt
Ltd Vs. Federation of Pakistan and
others*

T.Case1106/2025

[I.C.A.100/2025 in W.P.424/2025
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Zone,
Rawalpindi Vs. Naseer ud Din and
others*

T.Case1107/2025

[I.C.A.101/2025 in W.P.423/2025
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
Shaheen Akhtar and others*

T.Case1108/2025

[I.C.A.102/2025 in W.P.432/2025
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
Malik Adeel and others*

T.Case1110/2025

[W.P.2284/2025 transferred from
Islamabad High Court, Islamabad]

*M/s Saif Energy Limited Vs.
Federation of Pakistan through
Secretary Revenue and others*

T.Case1111/2025

[I.C.A.163/2025 in W.P.425/2025
transferred from Islamabad High Court,
Islamabad]

*Commissioner Inland Revenue Vs.
M/s Kohistan Builder and Developer
and others*

T.Case1112/2025

[W.P.2549/2025 transferred from
Islamabad High Court, Islamabad]

*Pakistan Petroleum Limited Vs.
Federation of Pakistan through
Secretary Revenue Division and
others*

T.Case1113/2025

[W.P.2550/2025 transferred from Islamabad High Court, Islamabad]

Pakistan Petroleum Limited Vs. Federation of Pakistan through Secretary Revenue Division and others

T.Case1114/2025

[W.P. No. 2873/2025 transferred from Islamabad High Court, Islamabad]

Star Corporation Vs. Federation of Pakistan, etc

C.P.L.A.845/2024

[Against the judgment dated 27-09-2023 passed by Islamabad High Court, Islamabad in W.P.2936/2023]

Member (Inland Revenue Operations), FBR, Islamabad Vs. Tri-Pack Films Limited, Karachi & others

C.P.L.A.846/2024

[Against the judgment dated 10-10-2023 passed by Islamabad High Court, Islamabad in W.P.3191/2023]

Commissioner Inland Revenue (Zone III), LTU, Karachi Vs. Imtiaz Hussain Abbasi & others

C.P.L.A.847/2024

[Against the judgment dated 04-10-2023 passed by Islamabad High Court, Islamabad in W.P.3106/2023]

Commissioner Inland Revenue, Karachi Vs. United Bank Limited, Karachi & others

C.P.L.A.126-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Shell Pakistan Limited & others

C.P.L.A.127-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6100/2022]

Commissioner Inland Revenue Vs. International Industries Limited & others

C.P.L.A.128-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6171/2022]

Commissioner Inland Revenue Vs. Siddiq Sons Limited & others

C.P.L.A.129-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6233/2022]

Commissioner Inland Revenue Vs. Engro Polymer and Chemicals Limited & others

C.P.L.A.130-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6234/2022]

Commissioner Inland Revenue Vs. Engro Fertilizer Limited & others

C.P.L.A.131-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6260/2022]

Commissioner Inland Revenue Vs. M/s. Adam Sugar Mills Limited & others

C.P.L.A.167-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5849/2022]

Commissioner Inland Revenue Vs. Muller and Phipps Pakistan (Pvt) Limited & others

C.P.L.A.168-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6422/2022]

Commissioner Inland Revenue Vs. Al-Noor Sugar Mills Limited & another

C.P.L.A.169-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5856/2022]

Commissioner Inland Revenue Vs. Glaxo Smithkline Pakistan Limited & others

C.P.L.A.170-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5850/2022]

Commissioner Inland Revenue Vs. AGP Limited & others

C.P.L.A.171-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6521/2022]

Commissioner Inland Revenue Vs. Reckitt Benckiser Pakistan Limited & others

C.P.L.A.172-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6421/2022]

Commissioner Inland Revenue Vs. Al-Abbas Sugar Mills Limited & others

C.P.L.A.173-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5857/2022]

Commissioner Inland Revenue Vs. Colgate-Palmolive Pakistan Limited & others

C.P.L.A.174-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7043/2022]

Commissioner Inland Revenue Vs. R & I ElectricalAppliances Pvt. Limited & others

C.P.L.A.175-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7113/2022]

Commissioner Inland Revenue Vs. Shahbaz Garments (Pvt) Ltd & others

C.P.L.A.176-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6360/2022]

Commissioner Inland Revenue Vs. M/s. Faizan Steel & others

C.P.L.A.177-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5846/2022]

Commissioner Inland Revenue Vs. Martin Dow Markker Ltd. & others

C.P.L.A.178-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7292/2022]

Commissioner Inland Revenue Vs. M/s. Pakistan Cables Limited & others

C.P.L.A.179-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5844/2022]

Commissioner Inland Revenue Vs. Abbott Laboratories Pakistan Limited & others

C.P.L.A.180-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7024/2022]

Commissioner Inland Revenue Vs. Siddiq Sons Tin Plate Limited & others

C.P.L.A.181-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6419/2022]

Commissioner Inland Revenue Vs. Habib Sugar Mills Limited & another

C.P.L.A.182-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5843/2022]

Commissioner Inland Revenue Vs. Lottee Chemical Pakistan Limited & others

C.P.L.A.183-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5854/2022]

Commissioner Inland Revenue Vs. Pakistan International Container Terminal Limited & others

C.P.L.A.184-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5847/2022]

Commissioner Inland Revenue Vs. Del Electronics (Pvt) Limited & others

C.P.L.A.185-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5851/2022]

Commissioner Inland Revenue Vs. United Refrigeration Industries Limited & others

C.P.L.A.186-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5853/2022]

Commissioner Inland Revenue Vs. Sanofi Aventis Pakistan Limited & others

C.P.L.A.187-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6232/2022]

Commissioner Inland Revenue Vs. Engro Elengy Terminal (Pvt) Ltd. & others

C.P.L.A.188-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7144/2022]

Commissioner Inland Revenue Vs. Pak Styrene Trading Company & others

C.P.L.A.189-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5848/2022]

Commissioner Inland Revenue Vs. Archroma Pakistan Ltd. & others

C.P.L.A.190-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5845/2022]

Commissioner Inland Revenue Vs. Martin Dow Limited & others

C.P.L.A.191-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7104/2022]

Commissioner Inland Revenue Vs. SPG Prints Pakistan Pvt Ltd. & others

C.P.L.A.192-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6670/2022]

Commissioner Inland Revenue Vs. Diamond International corporation Limited & others

C.P.L.A.193-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5852/2022]

Commissioner Inland Revenue Vs. Dawlance Pvt. Ltd. & others

C.P.L.A.194-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5871/2022]

Commissioner Inland Revenue Vs. Engro Vopak Terminal Limited & others

C.P.L.A.195-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6213/2022]

Commissioner Inland Revenue Vs. Ismail Industries Limited & others

C.P.L.A.196-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5878/2022]

Commissioner Inland Revenue Vs. Aspin Pharma (Pvt) Ltd. & others

C.P.L.A.197-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6423/2022]

Commissioner Inland Revenue Vs. Shahmurad Sugar Mills Limited & others

C.P.L.A.198-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6482/2022]

Commissioner Inland Revenue Vs. Tufail Chemical Industries Limited & others

C.P.L.A.199-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5873/2022]

Commissioner Inland Revenue Vs. Glaxo Smithkline Consumer Health Care Pakistan Limited & others

C.P.L.A.200-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5865/2022]

Commissioner Inland Revenue Vs. Bulleh Shah Packaging Pvt. Ltd. & others

C.P.L.A.201-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6100/2022]

Commissioner Inland Revenue Vs. International Industries Limited & others

C.P.L.A.202-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5864/2022]

Commissioner Inland Revenue Vs. Packages Limited & others

C.P.L.A.203-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5870/2022]

Commissioner Inland Revenue Vs. Tri-Pack Films Limited & others

C.P.L.A.204-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7311/2022]

Commissioner Inland Revenue Vs. Karachi International Container Terminal Limited & others

C.P.L.A.205-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5866/2022]

Commissioner Inland Revenue Vs. Packages Convertors Limited & others

C.P.L.A.206-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6522/2022]

Commissioner Inland Revenue Vs. RB Hygiene Home Pakistan Limited & others

C.P.L.A.207-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.S5876/2022]

Commissioner Inland Revenue Vs. Engro Energy Limited & others

C.P.L.A.208-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6578/2022]

Commissioner Inland Revenue Vs. Iftikhar H. Shirazi & others

C.P.L.A.209-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5874/2022]

Commissioner Inland Revenue Vs. Genix Pharma Pvt. Ltd, & others

C.P.L.A.210-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5869/2022]

Commissioner Inland Revenue Vs. DIC Pakistan Limited & others

C.P.L.A.220-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Aamir Hussain Shirazi

C.P.L.A.221-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Saifuddin Sistanwala

C.P.L.A.222-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Muhammad Arif Habib

C.P.L.A.223-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Muhammad Tariq Rafi

C.P.L.A.224-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Mian Imran Ahmed

C.P.L.A.225-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Sindh Engro Coal Mining Company Limitedes

C.P.L.A.226-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Saquib Hussain Shirazi

C.P.L.A.227-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Mr. Javed Ahmed

C.P.L.A.228-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Irfan Ahmed

C.P.L.A.229-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Mian Shahzad Ahmed

C.P.L.A.230-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Commissioner Inland Revenue Vs. Mian Kashif Riaz

C.P.L.A.327-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6571/2022]

Commissioner Inland Revenue Vs. Pharm EVO (PVT) LTD others

C.P.L.A.367-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7387/2022]

Commissioner Inland Revenue Vs. Qasim International Container Terminal Pakistan Ltd & others

C.P.L.A.368-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6100/2022]

Commissioner Inland Revenue Vs. International Steels Limited & others

C.P.L.A.369-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7036/2022]

Commissioner Inland Revenue Vs. Colony Textile Mills Limited & others

C.P.L.A.370-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7241/2022]

Commissioner Inland Revenue Vs. S.M. Jaffer & Company & others

C.P.L.A.371-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6223/2022]

Commissioner Inland Revenue Vs. Junaid Jamshed (PVT) Limited

C.P.L.A.372-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5908/2022]

Commissioner Inland Revenue Vs. M.S Kulsum Dawood & others

C.P.L.A.373-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7652/2022]

Commissioner Inland Revenue Vs. Cyber Internet Services (Pvt) Ltd & others

C.P.L.A.374-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5872/2022]

Commissioner Inland Revenue Vs. Engro Corporation Limited & others

C.P.L.A.375-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7447/2022]

Commissioner Inland Revenue Vs. Arif Habib Equity (PVT) Limited & others

C.P.L.A.376-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5867/2022]

Commissioner Inland Revenue Vs. OBS AGP (Private) Limited

C.P.L.A.377-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6451/2022]

Commissioner Inland Revenue Vs. Madina Sugar Mills Limited & others

C.P.L.A.378-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6754/2022]

Commissioner Inland Revenue Vs. Intiaz Provision Stores & others

C.P.L.A.379-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7612/2022]

Commissioner Inland Revenue Vs. Atlas Honda Limited & others

C.P.L.A.380-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7836/2022]

Commissioner Inland Revenue Vs. Dynea Pakistan Limited & others

C.P.L.A.381-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7512/2022]

Commissioner Inland Revenue Vs. Al Meezan Investment Management Ltd & others

C.P.L.A.382-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5670/2022]

Commissioner Inland Revenue Vs. Searle Bioscience (Private) Limited

C.P.L.A.383-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7476/2022]

Commissioner Inland Revenue Vs. Khairpur Sugar Mills Limited

C.P.L.A.384-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6637/2022]

Commissioner Inland Revenue Vs. Engro Powergen Thar Pvt Limited

C.P.L.A.385-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5909/2022]

Commissioner Inland Revenue Vs. Mr. Abdul Samad Dawood & others

C.P.L.A.386-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5868/2022]

Commissioner Inland Revenue Vs. IGI Holdings Limited & others

C.P.L.A.387-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6635/2022]

Commissioner Inland Revenue Vs. Thar Power Company Limited & Other

C.P.L.A.388-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6582/2022]

Commissioner Inland Revenue Vs. Hamza Mills Limited & others

C.P.L.A.389-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7201/2022]

Commissioner Inland Revenue Vs. Bayer Pakistan (PVT) Limited

C.P.L.A.390-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7294/2022]

Commissioner Inland Revenue Vs. Pakistan Oxygen Limited & others

C.P.L.A.391-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6709/2022]

Commissioner Inland Revenue Vs. Philip Morris (Pakistan) Limited

C.P.L.A.392-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6734/2022]

Commissioner Inland Revenue Vs. Faisalabad Oil Refinery (Private) Limited & others

C.P.L.A.393-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5855/2022]

Commissioner Inland Revenue Vs. Century Paper & Board Mills Ltd

C.P.L.A.394-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7840/2022]

Commissioner Inland Revenue Vs. Thal Limited & others

C.P.L.A.395-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5918/2022]

Commissioner Inland Revenue Vs. Ms. Sabrina Dawood & others

C.P.L.A.396-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6754/2022]

Commissioner Inland Revenue Vs. Imtiaz Provision Stores & others

C.P.L.A.397-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7195/2022]

Commissioner Inland Revenue Vs. Otsuka Pakistan Limited

C.P.L.A.398-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7576/2022]

Commissioner Inland Revenue Vs. Umar Spinning Mills Pvt Limited & others

C.P.L.A.399-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7200/2022]

Commissioner Inland Revenue Vs. Syngenta Pakistan Limited & others

C.P.L.A.400-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7607/2022]

Commissioner Inland Revenue Vs. Shahzad Riaz & others

C.P.L.A.401-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7839/2022]

Commissioner Inland Revenue Vs. Shabbir Tiles Ceramics Limited & others

C.P.L.A.402-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7388/2022]

Commissioner Inland Revenue Vs. Machinnon Mackenzie Company of Pakistan (Pvt) Ltd & others

C.P.L.A.403-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5916/2022]

Commissioner Inland Revenue Vs. Ms. Azmeh Dawood & others

C.P.L.A.404-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7613/2022]

Commissioner Inland Revenue Vs. Atlas Battery Limited & others

C.P.L.A.405-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6791/2022]

Commissioner Inland Revenue Vs. UDL Distribution (Pvt) Limited & others

C.P.L.A.406-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6756/2022]

Commissioner Inland Revenue Vs. Premier Systems (Pvt) Limited

C.P.L.A.407-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5915/2022]

Commissioner Inland Revenue Vs. Mr. Shahzada Dawood & others

C.P.L.A.408-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7684/2022]

Commissioner Inland Revenue Vs. Pakistan Refinery Ltd & others

C.P.L.A.335-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7198/2022]

Commissioner Inland Revenue Vs. Asif Amanullah Khanani & others,

C.P.L.A.409-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7493/2022]

Commissioner Inland Revenue Vs. State Life Insurance Corporation & others

C.P.L.A.410-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7573/2022]

Commissioner Inland Revenue Vs. Muhammad Naseem & others

C.P.L.A.411-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6129/2022]

Commissioner Inland Revenue Vs. Rekitex Board (Pvt) Ltd & others

C.P.L.A.412-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7838/2022]

Commissioner Inland Revenue Vs. Indus Motor Company Limited & others

C.P.L.A.333-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6670/2022]

Commissioner Inland Revenue Vs. Diamond International Corporation Limited & others

C.P.L.A.334-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6733/2022]

Commissioner Inland Revenue Vs. Madina Oil Refinery Limited and others

C.P.L.A.326-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6493/2022]

Commissioner Inland Revenue Vs. Muhammad Kashif and others

C.P.L.A.325-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6483/2022]

Commissioner Inland Revenue Vs. Tufail Multichem Industrial (Pvt) Limited and others

C.P.L.A.413-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6822/2022]

Commissioner Inland Revenue Vs. Premium Textile Mills Limited & others

C.P.L.A.414-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5671/2022]

Commissioner Inland Revenue Vs. IBL Operation (Pvt) Limited & others

C.P.L.A.329-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6580/2022]

Commissioner Inland Revenue Vs. Ali H., Shirazi and others

C.P.L.A.330-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7157/2022]

Commissioner Inland Revenue Vs. Muhammad Arif & others

C.P.L.A.332-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6638/2022]

Commissioner Inland Revenue Vs. M.N. Textile (PVT) Limited & others

C.P.L.A.331-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6602/2022]

Commissioner Inland Revenue Vs. Sinotrans Logistics (Pvt) Limited & others

C.P.L.A.415-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7446/2022]

Commissioner Inland Revenue Vs. Asif Habib Corporation Limited & others

C.P.L.A.328-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6578/2022]

Commissioner Inland Revenue Vs. Iftikhar Shirazi and others

C.P.L.A.416-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7837/2022]

Commissioner Inland Revenue Vs. Habib Metro Pakistan (Pvt) Limited & others

C.P.L.A.417-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7539/2022]

Commissioner Inland Revenue Vs. Shahid Rashid Soorty & others

C.P.L.A.418-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7320/2022]

Commissioner Inland Revenue Vs. Shabbir Ahmed & others

C.P.L.A.336-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6906/2022]

Commissioner Inland Revenue Vs. Ms. Durain Cassim and others

C.P.L.A.337-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6494/2022]

Commissioner Inland Revenue Vs. Abdul Samad & others

C.P.L.A.338-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6473/2022]

Commissioner Inland Revenue Vs. Naveed Ahmed & another

C.P.L.A.339-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6211/2022]

Commissioner Inland Revenue Vs. Sharaf Shipping Agency (Pvt) Limited and another

C.P.L.A.340-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6129/2022]

Commissioner Inland Revenue Vs. Pakitex Boards (Pvt) LTD & others

C.P.L.A.341-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6861/2022]

Commissioner Inland Revenue Vs. Mr. Maqsood Ismail Ahmed & others

C.P.L.A.342-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6905/2022]

Commissioner Inland Revenue Vs. Mr. Nihal F.Cassim & others

C.P.L.A.343-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6420/2022]

Commissioner Inland Revenue Vs. Unique Insurance Brokers (PVT) Limited & another

C.P.L.A.344-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6592/2022]

Commissioner Inland Revenue Vs. Shabbir Dewan & others

C.P.L.A.345-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.6738/2022]

Commissioner Inland Revenue Vs. M/s UBL Fund Managers Limited & others

C.P.L.A.346-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.5877/2022]

Commissioner Inland Revenue Vs. M/s Teck Sirat (Pvt) Limited & others

C.P.L.A.347-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.7123/2022]

Commissioner Inland Revenue Vs. M/s Shipco Transport Pakistan (Private) Limited and others

C.P.L.A.348-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.6602/2022]

Commissioner Inland Revenue Vs. M/s Sinotans Logisttics (Private) Limited

C.P.L.A.349-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6445/2022]

Commissioner Inland Revenue Vs. M/s Pak Pacific Container Terminal (Pvt) Limited & another

C.P.L.A.350-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5858/2022]

Commissioner Inland Revenue Vs. M/s Mustaqim Dyeing Printing (Pvt) Ltd.and others

C.P.L.A.351-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7339/2022]

Commissioner Inland Revenue Vs. M/s Dystar Pakistan (Pvt) Ltd. and others

C.P.L.A.428-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6973/2022]

commissioner Inland Revenue Vs. Mirpurkhas Sugar Mills Limited

C.P.L.A.429-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7373/2022]

Commissioner Inland Revenue Vs. Louis Dreyfus Company Pakistan (Private) Limited.

C.P.L.A.461-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D727/2022]

Commissioner Inland Revenue Vs. Habib Management (Private) Limited & others

C.P.L.A.462-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6970/2022]

Federation of Pakistan Vs. Jublie Corporation

C.P.L.A.463-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7800/2022]

Commissioner Inland Revenue Vs. Dr. Muhammad Afazal Paracha & others

C.P.L.A.464-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7289/2022]

Commissioner Inland Revenue Vs. Crown Textile & others

C.P.L.A.465-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7571/2022]

Commissioner Inland Revenue Vs. Shafi Gluco-Chem (PVT) LTD

C.P.L.A.466-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5875/2022]

Commissioner Inland Revenue Vs. Aitkenstuart Pakistan (PVT) Ltd

C.P.L.A.467-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7582/2022]

Commissioner Inland Revenue Vs. Gallup Business Research Bureau

C.P.L.A.468-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7737/2022]

Commissioner Inland Revenue Vs. Saad Iqbal & Others

C.P.L.A.469-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7283/2022]

Commissioner Inland Revenue Vs. Ahsan Zafar Syed

C.P.L.A.470-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7685/2022]

Commissioner Inland Revenue Vs. Towellers Limited

C.P.L.A.471-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6591/2022]

Commissioner Inland Revenue Vs. Hanif Abdul Shakor Bilwani

C.P.L.A.472-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6940/2022]

Commissioner Inland Revenue Vs. Umer Farooq & others

C.P.L.A.522-K/2023

[Against the judgment dated 07-02-2023 passed by High Court Of Sindh, Karachi in Const.P.D8180/2022]

Commissioner Inland Revenue Vs. Eastern Garments Pvt. Limited & others

C.P.L.A.772-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6129/2022]

M/s. Pakitex Boards (Pvt) Ltd & others Vs. Federation of Pakistan through its Secretary Revenue Division Islamabad & others

C.P.L.A.773-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6213/2022]

M/s. Ismail Industries Limited & others Vs. Federation of Pakistan through its Secretary Revenue Division Islamabad & others

C.P.L.A.791-K/2023

[Against the judgment dated 23-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D8011/2022]

M/s Gatron Industries Limited & others Vs. Federation of Pakistan through its Secretary Revenue Division Islamabad & others

C.P.L.A.793-K/2023

[Against the judgment dated 25-01-2023 passed by High Court Of Sindh, Karachi in Const.P.D8098/2022]

M/s. Artistic Fabric Mills Pvt. Ltd. Vs. Federation of Pakistan through its Secretary Revenue Division Islamabad & others

C.P.L.A.794-K/2023

[Against the judgment dated 25-01-2023 passed by High Court Of Sindh, Karachi in Const.P.D407/2023]

M/s. Brothers Enterprise Pvt. Ltd. Vs. Federation of Pakistan through its Secretary Revenue Division Islamabad & others

C.P.L.A.940-K/2023

[Against the judgment dated 23-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D8011/2022]

M/s. J.B. Industries Vs. Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

C.P.L.A.941-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D6638/2022]

M/s. M.N. Textiles (Private) Limited & others Vs. Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

C.P.L.A.1027-K/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D448/2023]

The Commissioner Inland Revenue **Vs.** Pak Arab Pipeline Company Limited & others

C.P.L.A.1302-K/2023

[Against the judgment dated 19-09-2023 passed by High Court Of Sindh, Karachi in Const.P.D7731/2022]

M/s. Feroze 1888 Mill Limited & others **Vs.** Federation of Pakistan through its Secretary Revenue Division, Government of Pakistan & others

C.P.L.A.1303-K/2023

[Against the judgment dated 19-09-2023 passed by High Court Of Sindh, Karachi in Const.P.D7781/2022]

M/s. Soorthy Enterprises (Private) Limited **Vs.** Federation of Pakistan through its Secretary Revenue Division, Government of Pakistan Islamabad & others

C.P.L.A.1304-K/2023

[Against the judgment dated 19-09-2023 passed by High Court Of Sindh, Karachi in Const.P.D7832/2022]

M/s. Liberty Mills Limited & others **Vs.** Federation of Pakistan through its Secretary Revenue Division, Government of Pakistan Islamabad & others

C.P.L.A.14-K/2024

[Against the judgment dated 08-11-2023 passed by High Court Of Sindh, Karachi in Const.P.D721/2023]

Assistant/Deputy Commissioner Large Taxpers' Office (LTO) **Vs.** M/s Nadeem Textile Mills Ltd. and others

C.P.L.A.38-K/2024

[Against the judgment dated 12-12-2023 passed by High Court Of Sindh, Karachi in Const.P.D8122/2022]

M/s Artistic Denim Mills Limited and another **Vs.** Federation of Pakistan through Secretary Revenue Division and others

C.M.A.5207/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Dunmore Investments Ltd. Trust Company Complex Ajeltake Road Ajeltake Island **Vs.** Commissioner Inland Revenue

C.M.A.5208/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Overseas Pakistan Investors AG, 9494 Schaan Liechtenstein **Vs.** Commissioner Inland Revenue

C.M.A.5209/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Asad Ltd. 43, Alizabeth Avenue Nassua, Bahamas **Vs.** Commissioner Inland Revenue

C.M.A.5210/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Robert Finance Corp. 80 Broad Street Manrovia Republic of Liberia **Vs.** Commissioner Inland Revenue

C.M.A.5211/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Ali Reza Ltd., 43 Elizebeth Avenue Nassua, Bahamas **Vs.** Commissioner Inland Revenue

C.M.A.5212/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

M/s. Mustafa Limited, 43 Elizebth Avenue Nassua, Bahamas **Vs.** Commissioner Inland Revenue

C.M.A.5213/2023

[Against the judgment dated 22-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D5842/2022]

Capital Corporation Ltd. 60 Market Square P.O Box 364 Belize City **Vs.** Commissioner Inland Revenue

C.P.L.A.2343/2023

[Against the judgment dated 23-12-2022 passed by High Court Of Sindh, Karachi in Const.P.D7757/2022]

Pakistan TeleCommunication Company Limited through its Authorized representative Islamabad **Vs.** Federation of Pakistan through its Secretary, Ministry of Finance, Islamabad and others

C.P.L.A.176-K/2025

[Against the judgment dated 16-10-2024 passed by High Court Of Sindh, Karachi in Const.P.8087/2022]

Commissioner Inland Revenue **Vs.** Advance Telecom (Pvt) Limited

C.P.L.A.188-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D6861/2022]

Maqsood Ismail Ahmed & others **Vs.** Federation of Pakistan & others

C.P.L.A.539/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5901/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** Calfran Limited Karachi and others

C.P.L.A.604/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D7228/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** M/s Arif Habib Limited, Karachi and others

C.P.L.A.605/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5902/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** Hercules Enterprise Limited, Douglas Isle of Man and others

C.P.L.A.606/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5904/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** Cyan Limited, Karachi and others

C.P.L.A.607/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5913/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** PERSICA Limited, Douglas, Isle of Man and others

C.P.L.A.608/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5912/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** Palmrush Investments Limited Douglas, Isle of Man and others

C.P.L.A.609/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5910/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** Dawood Investments Limited, Karachi and others

C.P.L.A.610/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5914/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** Alzarat Limited, Isle of Man and others

C.P.L.A.611/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5911/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** ZINCALI Limited and others

C.P.L.A.612/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D7157/2022]

Commissioner Inland Revenue, Enforcement-I, Karachi **Vs.** Muhammad Arif and others

C.P.L.A.610/2024

[Against the judgment dated 03-10-2023 passed by Islamabad High Court, Islamabad in W.P.3075/2023]

Member (Inland Revenue Operations), Federal Board of Revenue, FBR House, Islamabad **Vs.** Soorty Enterprises Pvt Ltd, Karachi & others

C.P.L.A.611/2024

[Against the judgment dated 11-10-2023 passed by Islamabad High Court, Islamabad in W.P.3220/2023]

Member (Inland Revenue-Operations), Federal Board of Revenue, FBR, Islamabad **Vs.** Al Haj Pakistan Kirthar B.V., Islamabad & others

C.P.L.A.676/2024

[Against the judgment dated 11-10-2023 passed by Islamabad High Court, Islamabad in W.P.3221/2023]

Member (Inland Revenue Operations), FBR, Islamabad **Vs.** Al Haj Pakistan Kadanwari Limited, Islamabad & others

C.P.L.A.677/2024

[Against the judgment dated 26-09-2023 passed by Islamabad High Court, Islamabad in W.P.2901/2023]

Member (Inland Revenue Operations), FBR, Islamabad **Vs.** Engro Vopak Terminal Limited, Karachi & another

C.P.L.A.1137/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D7546/2022]

Federal Board of Revenue, through its Chairman FBR, Islamabad **Vs.** Mega Conglomerate Pvt Limited Karachi and another

C.P.L.A.1992/2025

[Against the judgment dated 10-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.144/2024]

Commissioner Inland Revenue, Cantt Zone, Regional Tax Office, Rawalpindi **Vs.** Muhammad and another

C.P.L.A.1993/2025

[Against the judgment dated 26-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.137/2024]

Commissioner Inland Revenue, Cantt Zone, Regional Tax Office, Rawalpindi **Vs.** Ayman Bilal Safdar and another

C.P.L.A.1994/2025

[Against the judgment dated 25-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.13/2024]

Commissioner Inland Revenue, Cantt Zone, Regional Tax office, Rawalpindi **Vs.** Malik Abdul Khaliq and another

C.P.L.A.1995/2025

[Against the judgment dated 10-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.175/2024]

Commissioner Inland Revenue, Cantt Zone, Regional Tax Office, Rawalpindi **Vs.** Naseer ud Din & another

C.P.L.A.1996/2025

[Against the judgment dated 05-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.160/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Muhammad Pervez Malik and another

C.P.L.A.1997/2025

[Against the judgment dated 11-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.136/2024]

Commissioner Inland Revenue, Cantt Zone, Regional Tax Office, Rawalpindi **Vs.** Mazhar ul Haq and another

C.P.L.A.1998/2025

[Against the judgment dated 12-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.166/2024]

Commissioner Inland Revenue, Cantt Zone, Regional Tax Office, Rawalpindi **Vs.** Moazzam Saghir and another

C.P.L.A.1999/2025

[Against the judgment dated 25-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.17/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Qaiser Sarwar Office No. 1-2, 37 Block - A Jinnah Avenue, Blue Area Islamabad and another

C.P.L.A.2000/2025

[Against the judgment dated 06-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.185/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Abdul Khaliq Naveed and another

C.P.L.A.2078/2025

[Against the judgment dated 25-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.14/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Amer Saeed Khan and another

C.P.L.A.2079/2025

[Against the judgment dated 07-04-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.2/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Muhammad Akbar Khan and another

C.P.L.A.2080/2025

[Against the judgment dated 25-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.145/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Muhammad Aamer and another

C.P.L.A.2081/2025

[Against the judgment dated 09-04-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.135/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Asif Ghafoor and another

C.P.L.A.2082/2025

[Against the judgment dated 07-04-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.5/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Syed Fazal Hussain Shah and another

C.P.L.A.2083/2025

[Against the judgment dated 25-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.15/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Muhammad Shamim and another

C.P.L.A.2084/2025

[Against the judgment dated 24-04-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.131/2024]

Commissioner Inland Revenue, City Zone, Regional Tax Office, Rawalpindi **Vs.** Azhar Rashid and another

C.P.L.A.2085/2025

[Against the judgment dated 12-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.181/2024]

Commissioner Inland Revenue, Cantt Zone, Regional Tax Officer, Rawalpindi **Vs.** Ch. Muhammad Mushtaq and another

C.P.L.A.2086/2025

[Against the judgment dated 12-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.170/2024]

Commissioner Inland Revenue, Cantt Zone, Regional Tax Officer, Rawalpindi **Vs.** Tariq Qaddus and another

C.P.L.A.2087/2025

[Against the judgment dated 10-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.174/2024]

C.P.L.A.2088/2025

[Against the judgment dated 10-03-2025 passed by Lahore High Court, Rawalpindi Bench, Rawalpindi in I.T.R.11/2024]

C.P.L.A.749-K/2025

[Against the judgment dated 31-01-2023 passed by High Court Of Sindh, Karachi in Const.P.D514/2023]

C.P.L.A.750-K/2025

[Against the judgment dated 11-09-2023 passed by High Court Of Sindh, Karachi in Const.P.D7592/2022]

C.P.L.A.751-K/2025

[Against the judgment dated 16-04-2025 passed by High Court Of Sindh, Karachi in Const.P.D8110/2022]

C.P.L.A.752-K/2025

[Against the judgment dated 08-11-2023 passed by High Court Of Sindh, Karachi in Const.P.D546/2023]

C.P.L.A.753-K/2025

[Against the judgment dated 24-01-2023 passed by High Court Of Sindh, Karachi in Const.P.D81/2023]

C.P.L.A.754-K/2025

[Against the judgment dated 08-11-2023 passed by High Court Of Sindh, Karachi in Const.P.D540/2023]

C.P.L.A.798-K/2025

[Against the judgment dated 25-01-2023 passed by High Court Of Sindh, Karachi in Const.P.D407/2023]

C.P.L.A.929-K/2025

[Against the judgment dated 24-03-2025 passed by High Court Of Sindh, Karachi in Const.P.D8144/2022]

T.Case1/2025

[W.P.61259/2023 transferred from Lahore High Court, Lahore]

T.Case2/2025

[W.P.61788/2023 transferred from Lahore High Court, Lahore]

T.Case3/2025

[W.P.61874/2023 transferred from Lahore High Court, Lahore]

Commissioner Inland Revenue, Cantt Zone, Regional Tax Office, Rawalpindi **Vs.** Muhammad Imran Uppal

Commissioner Inland Revenue, Cantt Zone, Regional Tax Officer, Rawalpindi **Vs.** Tahir Masood Bhutta, and another

Commissioner Inland Revenue Zone-II, Federal Board of Revenue, Karachi **Vs.** Generations's School (PVT) LTD & another

Commissioner Inland Revenue Zone-II, Federal Board of Revenue, Karachi **Vs.** M/s WR Edible Oil Refinery & another

Commissioner Inland Revenue Zone-II, Federal Board of Revenue, Karachi **Vs.** M/s Arysta Life Science Pakistan Pvt Ltd & others

Commissioner Inland Revenue Zone-II, Federal Board of Revenue, Karachi **Vs.** AJ Mirza Pharma (Pvt) Ltd & others

Commissioner Inland Revenue Zone-II, Federal Board of Revenue, Karachi **Vs.** M/s Gul Ahmed Energy Limited & others

Commissioner Inland Revenue Zone-II, Federal Board of Revenue, Karachi **Vs.** M/s Union Fabrics (PVT) LTD & others

Commissioner Inland Revenue Zone-II, Federal Board of Revenue, Karachi **Vs.** M/s Brothers Enterprise (PVT) LTD & another

Commissioner Inland Revenue **Vs.** M/s H. Nizam Din & Sons Pvt. Limited

Total Parco Pakistan Limited **Vs.** FOP,etc

Lotte Akhtar Beverages, Ltd **Vs.** FOP

Service Industries ltd and another **Vs.** FOP

T.Case4/2025

[W.P.61878/2023 transferred from Lahore High Court, Lahore]

*Service Global Footwear Ltd and another Vs. FOP***T.Case5/2025**

[W.P.61995/2023 transferred from Lahore High Court, Lahore]

*Total Parco Pakistan LTD Vs. FOP and others***T.Case6/2025**

[W.P.62521/2023 transferred from Lahore High Court, Lahore]

*Ibrahim Holdings Pvt.Ltd. Vs. FOP and others***T.Case7/2025**

[W.P.62524/2023 transferred from Lahore High Court, Lahore]

*Ibrahim Fibres LTD Vs. FOP and others***T.Case8/2025**

[W.P.62906/2023 transferred from Lahore High Court, Lahore]

*Tetra Pak Pakistan LTD Vs. FOP and others***T.Case9/2025**

[W.P.63994/2023 transferred from Lahore High Court, Lahore]

*Nimir Chemicals Pakistan LTD and others Vs. FOP and others***T.Case10/2025**

[W.P.64008/2023 transferred from Lahore High Court, Lahore]

*Nimir Chemicals Pakistani LTD and others Vs. FOP and others***T.Case11/2025**

[W.P.64366/2023 transferred from Lahore High Court, Lahore]

*Rafhan Maize Products Company Ltd. Vs. FOP and others***T.Case12/2025**

[W.P.64949/2023 transferred from Lahore High Court, Lahore]

*Anjum Nisar and others Vs. FOP and others***T.Case13/2025**

[W.P.64961/2023 transferred from Lahore High Court, Lahore]

*M/s. Reliance Weaving Mills Ltd Vs. FOP and others***T.Case14/2025**

[W.P.66365/2023 transferred from Lahore High Court, Lahore]

*M/s. Expeditors International Pakistan (Pvt) LTD Vs. FOP and others***T.Case15/2025**

[W.P.66479/2023 transferred from Lahore High Court, Lahore]

*M/s. Nestle Pakistan LTD, Lahore Vs. FOP and others***T.Case16/2025**

[W.P.66603/2023 transferred from Lahore High Court, Lahore]

*M/s. J.K. Spinning Mills LTD Vs. FOP and others***T.Case17/2025**

[W.P.67512/2023 transferred from Lahore High Court, Lahore]

*M/s. Atlas Insurance Ltd Vs. FOP and others***T.Case18/2025**

[W.P.67515/2023 transferred from Lahore High Court, Lahore]

*M/s. Norinco International Cooperation Ltd Vs. Federation of Pakistan, etc***T.Case19/2025**

[W.P.67842/2023 transferred from Lahore High Court, Lahore]

*M/s. Sheikho Sugar Mills Limited Vs. Federation of Pakistan, etc***T.Case20/2025**

[W.P.67855/2023 transferred from Lahore High Court, Lahore]

M/s. Mahmood Textile Mills Limited, etc Vs. Federation of Pakistan, etc

- T.Case21/2025**
[W.P.68863/2023 transferred from Lahore High Court, Lahore] Muhammad Tousif Peracha **Vs.** Federation of Pakistan,etc
- T.Case22/2025**
[W.P.69666/2023 transferred from Lahore High Court, Lahore] M/s. Munza Sugar Mills (Pvt)Ltd. **Vs.** Federation of Pakistan,etc
- T.Case23/2025**
[W.P.69812/2023 transferred from Lahore High Court, Lahore] M/s. Crescent Bahuman Limited **Vs.** Federation of Pakistan,etc
- T.Case24/2025**
[W.P.70209/2023 transferred from Lahore High Court, Lahore] M/s. Guanzhoun Metro Group Co.Limited **Vs.** Federation of Pakistan,etc
- T.Case25/2025**
[W.P.70903/2023 transferred from Lahore High Court, Lahore] Daewoo Pakistan Express Bus Service Limited **Vs.** Federation of Pakistan, etc
- T.Case26/2025**
[W.P.71866/2023 transferred from Lahore High Court, Lahore] Coca Cola Beverages Pakistan Limited **Vs.** Federation of Pakistan,etc
- T.Case27/2025**
[W.P.72077/2023 transferred from Lahore High Court, Lahore] Begum Naz Mansha **Vs.** Federation of Pakistan,etc
- T.Case28/2025**
[W.P.72078/2023 transferred from Lahore High Court, Lahore] Raza Mansha **Vs.** Federation of Pakistan, etc
- T.Case29/2025**
[W.P.72079/2023 transferred from Lahore High Court, Lahore] Ammil Raza Mansha **Vs.** Federation of Pakistan,etc
- T.Case30/2025**
[W.P.72080/2023 transferred from Lahore High Court, Lahore] Hassan Mansha **Vs.** Federation of Pakistan, etc
- T.Case31/2025**
[W.P.72081/2023 transferred from Lahore High Court, Lahore] Umar Mansha **Vs.** Federation of Pakistan, etc
- T.Case32/2025**
[W.P.72394/2023 transferred from Lahore High Court, Lahore] Premier Industrial Chemical MFB Co Pvt. Ltd. **Vs.** Federation of Pakistan, etc
- T.Case33/2025**
[W.P.74664/2023 transferred from Lahore High Court, Lahore] Waseem Afzal **Vs.** Federation of Pakistan, etc
- T.Case34/2025**
[W.P.74827/2023 transferred from Lahore High Court, Lahore] M/s. Sialkot Internation Airport Limited **Vs.** Federation of Pakistan, etc
- T.Case35/2025**
[W.P.75713/2023 transferred from Lahore High Court, Lahore] M/s. Synthetic Products Enterprises Ltd **Vs.** Federation of Pakistan, etc
- T.Case36/2025**
[W.P.76696/2023 transferred from Lahore High Court, Lahore] JDW Sugar Mills Limited,etc **Vs.** Federation of Pakistan, etc
- T.Case37/2025**
[W.P.81051/2023 transferred from Lahore High Court, Lahore] M/s. Combined Fabrics Ltd **Vs.** Federation of Pakistan, etc

T.Case38/2025*[W.P.81248/2023 transferred from Lahore High Court, Lahore]**M/s Bank Al Habib Ltd Vs. Federation of Pakistan and others***T.Case39/2025***[W.P.83145/2023 transferred from Lahore High Court, Lahore]**M/s Mahmood Textile Mills Ltd and others Vs. Federation of Pakistan and others***T.Case40/2025***[W.P.83281/2023 transferred from Lahore High Court, Lahore]**M/s Sialkot Oil Refinery Pvt Ltd and others Vs. Federation of Pakistan and others***T.Case41/2025***[W.P.83333/2023 transferred from Lahore High Court, Lahore]**M/s Henkel Industrial Adhesives Pakistan Vs. Federation of Pakistan and others***T.Case42/2025***[W.P.83857/2023 transferred from Lahore High Court, Lahore]**M/s Raaziq International Pvt Ltd and another Vs. Federation of Pakistan and others***T.Case43/2025***[W.P.84346/2023 transferred from Lahore High Court, Lahore]**M/s Outfitters Stores Pvt Ltd Vs. Federation of Pakistan and others***T.Case44/2025***[W.P.84350/2023 transferred from Lahore High Court, Lahore]**M/s Loftex Ltd Vs. Federation of Pakistan and others***T.Case45/2025***[W.P.84893/2023 transferred from Lahore High Court, Lahore]**M/s Ihsan Cotton Products Vs. Federation of Pakistan and others***T.Case46/2025***[W.P.84905/2023 transferred from Lahore High Court, Lahore]**M/s Diamond Paint Industries and another Vs. Federation of Pakistan and others***T.Case47/2025***[W.P.85112/2023 transferred from Lahore High Court, Lahore]**M/s Nimir Resins Ltd Vs. Federation of Pakistan and others***T.Case48/2025***[W.P.85230/2023 transferred from Lahore High Court, Lahore]**Educational Services Pvt Ltd Vs. Federation of Pakistan and others***T.Case49/2025***[W.P.85237/2023 transferred from Lahore High Court, Lahore]**BPS Pvt Ltd Vs. Federation of Pakistan and others***T.Case50/2025***[W.P.85240/2023 transferred from Lahore High Court, Lahore]**Olympia Chemicals Ltd Vs. Federation of Pakistan and others***T.Case51/2025***[W.P.85241/2023 transferred from Lahore High Court, Lahore]**Tariq Glass Industries Limited Vs. Federation of Pakistan and others***T.Case52/2025***[W.P.85255/2023 transferred from Lahore High Court, Lahore]**M/s Pioneer Cement Ltd Vs. Federation of Pakistan and others***T.Case53/2025***[W.P.85311/2023 transferred from Lahore High Court, Lahore]**Pak Arab Refinery Ltd Vs. Federation of Pakistan and others***T.Case54/2025***[W.P.85478/2023 transferred from Lahore High Court, Lahore]**M/s Ittehad Chemicals Ltd Vs. Federation of Pakistan and others*

T.Case55/2025*[W.P.85686/2023 transferred from Lahore High Court, Lahore]**M/s Aj Holdings Pvt Ltd Vs. Federation of Pakistan and others***T.Case56/2025***[W.P.85697/2023 transferred from Lahore High Court, Lahore]**M/s Hameeda Industries and another Vs. Federation of Pakistan and others***T.Case57/2025***[W.P.85715/2023 transferred from Lahore High Court, Lahore]**Fazal Cloth Mills Ltd Vs. Federation of Pakistan and others***T.Case58/2025***[W.P.85716/2023 transferred from Lahore High Court, Lahore]**M/s Style Textiles Pvt Ltd Vs. Federation of Pakistan and others***T.Case59/2025***[W.P.85718/2023 transferred from Lahore High Court, Lahore]**M/s Riaz Textile Mills Vs. Federation of Pakistan and others***T.Case60/2025***[W.P.85728/2023 transferred from Lahore High Court, Lahore]**M/s Haleeb Foods Ltd Vs. Federation of Pakistan and others***T.Case61/2025***[W.P.85734/2023 transferred from Lahore High Court, Lahore]**Abdur Rafique Khan Vs. Federation of Pakistan and others***T.Case62/2025***[W.P.85744/2023 transferred from Lahore High Court, Lahore]**M/s Quaid e Azam Solar Power Pvt Ltd Vs. Federation of Pakistan and others***T.Case63/2025***[W.P.85929/2023 transferred from Lahore High Court, Lahore]**Fast Cables Ltd Vs. Federation of Pakistan and others***T.Case64/2025***[W.P.85933/2023 transferred from Lahore High Court, Lahore]**United Industries Ltd Vs. Federation of Pakistan and others***T.Case65/2025***[W.P.85934/2023 transferred from Lahore High Court, Lahore]**S.S. Feed Mills Pvt Ltd Vs. Federation of Pakistan and others***T.Case66/2025***[W.P.85937/2023 transferred from Lahore High Court, Lahore]**SS Oil Mills Ltd Vs. Federation of Pakistan and others***T.Case67/2025***[W.P.85939/2023 transferred from Lahore High Court, Lahore]**Hi Tech Feeds Pvt Ltd Vs. Federation of Pakistan and others***T.Case68/2025***[W.P.85940/2023 transferred from Lahore High Court, Lahore]**Oil Trade Pvt Ltd Vs. Federation of Pakistan and others***T.Case69/2025***[W.P.85941/2023 transferred from Lahore High Court, Lahore]**H Sadar Ali Akhtar Ali Pvt Ltd Vs. Federation of Pakistan and others***T.Case70/2025***[W.P.85945/2023 transferred from Lahore High Court, Lahore]**Eastern Spinning Mills Ltd Vs. Federation of Pakistan and others***T.Case71/2025***[W.P.85949/2023 transferred from Lahore High Court, Lahore]**Sabirs Poultry Pvt Ltd Vs. Federation of Pakistan and others*

<u>T.Case72/2025</u> [W.P.85950/2023 transferred from Lahore High Court, Lahore]	<i>Zephyr Textiles Ltd Vs. Federation of Pakistan and others</i>
<u>T.Case73/2025</u> [W.P.85953/2023 transferred from Lahore High Court, Lahore]	<i>Ghani Value Glass Ltd Vs. Federation of Pakistan and others</i>
<u>T.Case74/2025</u> [W.P.85954/2023 transferred from Lahore High Court, Lahore]	<i>Shahzor Feed Pvt Ltd Vs. Federation of Pakistan and others</i>
<u>T.Case75/2025</u> [W.P.85957/2023 transferred from Lahore High Court, Lahore]	<i>Kausar Ghee Mills Pvt Ltd Vs. Federation of Pakistan and others</i>
<u>T.Case76/2025</u> [W.P.86063/2023 transferred from Lahore High Court, Lahore]	<i>Descon Oxychem Pvt Ltd Vs. Federation of Pakistan and others</i>
<u>T.Case77/2025</u> [W.P.86070/2023 transferred from Lahore High Court, Lahore]	<i>Del Processing Pvt Ltd Vs. Federation of Pakistan and others</i>
<u>T.Case78/2025</u> [W.P.86076/2023 transferred from Lahore High Court, Lahore]	<i>Del Projects Pvt Ltd Vs. Federation of Pakistan and others</i>
<u>T.Case79/2025</u> [W.P.86083/2023 transferred from Lahore High Court, Lahore]	<i>M/s. Atlas Energy Ltd Vs. FOP and others</i>
<u>T.Case80/2025</u> [W.P.86084/2023 transferred from Lahore High Court, Lahore]	<i>M/s. Muhammad Akbar Muggo Vs. FOP and others</i>
<u>T.Case81/2025</u> [W.P.86085/2023 transferred from Lahore High Court, Lahore]	<i>M/s. Digital Imaging Systems Vs. FOP and others</i>
<u>T.Case82/2025</u> [W.P.86089/2023 transferred from Lahore High Court, Lahore]	<i>M/s. Sabirs' Vegetable Oils (Pvt) LTD Vs. FOP and others</i>
<u>T.Case83/2025</u> [W.P.86090/2023 transferred from Lahore High Court, Lahore]	<i>M/s. Muhammad Jahangir Muggo Vs. FOP and others</i>
<u>T.Case84/2025</u> [W.P.11882/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Gujranwala Food Industries (Pvt) LTD. Vs. FOP and others</i>
<u>T.Case85/2025</u> [W.P.125/2024 transferred from Lahore High Court, Lahore]	<i>M/s. DG Khan Cement Company LTD. Vs. FOP and others</i>
<u>T.Case86/2025</u> [W.P.127/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Nishat Hotels and Properties LTD Vs. FOP and others</i>
<u>T.Case87/2025</u> [W.P.13385/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Challenge Apparels LTD Vs. FOP and others</i>
<u>T.Case88/2025</u> [W.P.1343/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Olympia Oils Pvt LTD Vs. FOP and others</i>

<u>T.Case89/2025</u> [W.P.1349/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Lahore Feeds LTD Vs. FOP and others</i>
<u>T.Case90/2025</u> [W.P.14215/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Nasir Mahmud Kasuri LTD Vs. FOP and others</i>
<u>T.Case91/2025</u> [W.P.14223/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Kasim Mahmud Kasuri Vs. FOP and others</i>
<u>T.Case92/2025</u> [W.P.14233/2024 transferred from Lahore High Court, Lahore]	<i>Ali Mahmud Kasuri Vs. FOP and others</i>
<u>T.Case93/2025</u> [W.P.14240/2024 transferred from Lahore High Court, Lahore]	<i>Nasreen Mahmud Kasuri Vs. FOP and others</i>
<u>T.Case94/2025</u> [W.P.1466/2024 transferred from Lahore High Court, Lahore]	<i>M/s. National Fertilizer Marketing Ltd Vs. FOP and others</i>
<u>T.Case95/2025</u> [W.P.15686/2024 transferred from Lahore High Court, Lahore]	<i>M/s. ATA Synthetic (Pvt) Ltd Vs. FOP and others</i>
<u>T.Case96/2025</u> [W.P.15713/2024 transferred from Lahore High Court, Lahore]	<i>Ibrahim Holdings (Pvt) Ltd Vs. FOP and others</i>
<u>T.Case97/2025</u> [W.P.19190/2024 transferred from Lahore High Court, Lahore]	<i>Hassan Javed (Pvt) Ltd Vs. FOP and others</i>
<u>T.Case98/2025</u> [W.P.196/2024 transferred from Lahore High Court, Lahore]	<i>Humayun Manno Vs. FOP and others</i>
<u>T.Case99/2025</u> [W.P.23587/2024 transferred from Lahore High Court, Lahore]	<i>Omer Saeed Vs. FOP and others</i>
<u>T.Case100/2025</u> [W.P.23896/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Izhar Construction Vs. Federation of Pakistan, etc</i>
<u>T.Case101/2025</u> [W.P.2436/2024 transferred from Lahore High Court, Lahore]	<i>M/s. H.Sheikh Noor Ud Din & Sons Vs. Federation of Pakistan, etc</i>
<u>T.Case102/2025</u> [W.P.27014/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Platform Turizm Tasimacilik Gida Insaat Temizlik Hizmetleri Sanayi Vs. Federation of Pakistan, etc</i>
<u>T.Case103/2025</u> [W.P.3159/2024 transferred from Lahore High Court, Lahore]	<i>National Transmission & Despatch Co. Ltd. Vs. Federation of Pakistan, etc</i>
<u>T.Case104/2025</u> [W.P.3191/2024 transferred from Lahore High Court, Lahore]	<i>M/s. PLASCO PVC Pipe Industries Vs. Federation of Pakistan, etc</i>
<u>T.Case105/2025</u> [W.P.3213/2024 transferred from Lahore High Court, Lahore]	<i>M/s. Borjan (Pvt) Limited Vs. Federation of Pakistan, etc</i>

T.Case106/2025

[W.P.32876/2024 transferred from Lahore High Court, Lahore]

D.P EDULJI & COMPANY (PVT) Ltd.
Vs. Federation of Pakistan, etc**T.Case107/2025**

[W.P.4007/2024 transferred from Lahore High Court, Lahore]

M/s. Fatima Vegetable Oil Mills(Pvt) Ltd. **Vs.** The Federation of Pakistan, etc**T.Case108/2025**

[W.P.4022/2024 transferred from Lahore High Court, Lahore]

M/s Salva Feed Mills Pvt. Ltd **Vs.** The Federation of Pakistan, etc**T.Case109/2025**

[W.P.4614/2024 transferred from Lahore High Court, Lahore]

Khurram Tariq **Vs.** Federation of Pakistan and others**T.Case110/2025**

[W.P.5354/2024 transferred from Lahore High Court, Lahore]

M/s. Pakistan Cricket Board (PCB) **Vs.** FOP and others**T.Case111/2025**

[W.P.5713/2024 transferred from Lahore High Court, Lahore]

M/s. Dilsons (Pvt) Ltd **Vs.** FOP and others**T.Case112/2025**

[W.P.6072/2024 transferred from Lahore High Court, Lahore]

M/s. Sayyed Engineers Ltd **Vs.** FOP and others**T.Case113/2025**

[W.P.63/2024 transferred from Lahore High Court, Lahore]

Mr. Majid Naseer **Vs.** FOP and others**T.Case114/2025**

[W.P.65940/2024 transferred from Lahore High Court, Lahore]

Sohail Nisar **Vs.** FOP and others**T.Case115/2025**

[W.P.No.68023/2024 transferred from Lahore High Court, Lahore]

Yasir Shaukat **Vs.** Federation of Pakistan and others**T.Case116/2025**

[W.P.No.68153/2024 transferred from Lahore High Court, Lahore]

M/s Raaziq International Pvt Ltd **Vs.** Federation of Pakistan and others**T.Case117/2025**

[W.P.No.7268/2024 transferred from Lahore High Court, Lahore]

Fauji Foods Limited **Vs.** Federation of Pakistan and others**T.Case118/2025**

[W.P.No.7451/2024 transferred from Lahore High Court, Lahore]

M/s Khalis Oil and Ghee Industries and another **Vs.** Federation of Pakistan and others**T.Case119/2025**

[W.P.No.7475/2024 transferred from Lahore High Court, Lahore]

M/s Tahir Omer Industries Ltd and another **Vs.** Federation of Pakistan and others**T.Case120/2025**

[W.P.No.75880/2024 transferred from Lahore High Court, Lahore]

M/s Sialkot International Airport Ltd **Vs.** Federation of Pakistan and others**T.Case121/2025**

[W.P.78225/2024 transferred from Lahore High Court, Lahore]

M/s Silakot Oil Refinery Pvt Ltd **Vs.** Federation of Pakistan and others**T.Case122/2025**

[W.P.79873/2024 transferred from Lahore High Court, Lahore]

M/s Suraj Cotton Mills Ltd **Vs.** Federation of Pakistan and others

T.Case123/2025

[W.P.80243/2024 transferred from Lahore High Court, Lahore]

Saqib Anjum **Vs.** Federation of Pakistan and others

T.Case124/2025

[W.P.80629/2024 transferred from Lahore High Court, Lahore]

Meher Spring Pvt Ltd and another **Vs.** Federation of Pakistan and others

T.Case125/2025

[W.P.81582/2024 transferred from Lahore High Court, Lahore]

Allawasaya Textile and Finishing Mills Ltd. **Vs.** Federation of Pakistan and others

T.Case126/2025

[W.P.81606/2024 transferred from Lahore High Court, Lahore]

Sadaqat Ltd and another **Vs.** Federation of Pakistan and others

T.Case127/2025

[W.P.81707/2024 transferred from Lahore High Court, Lahore]

M/s Ali Trading Company Pvt Ltd and another **Vs.** Federation of Pakistan and others

T.Case128/2025

[W.P.81710/2024 transferred from Lahore High Court, Lahore]

M/s J.K. Spinning Mills Ltd **Vs.** Federation of Pakistan and others

T.Case129/2025

[W.P.965/2024 transferred from Lahore High Court, Lahore]

M/s Izhar Construction Pvt Ltd **Vs.** Federation of Pakistan and others

T.Case130/2025

[W.P.106/2024 transferred from Lahore High Court, Lahore]

Niagra Mills Pvt Ltd **Vs.** Federation of Pakistan and others

T.Case131/2025

[W.P.11233/2024 transferred from Lahore High Court, Lahore]

M/s Challenge Apparels Ltd. and another **Vs.** Federation of Pakistan and others

T.Case132/2025

[W.P.249/2024 transferred from Lahore High Court, Lahore]

M/s Fatima Sugar Mills Ltd **Vs.** Federation of Pakistan and others

T.Case133/2025

[W.P.250/2025 transferred from Lahore High Court, Lahore]

M/s D.P. Edulji & Company Pvt Ltd **Vs.** Federation of Pakistan and others

T.Case134/2025

[W.P.3021/2025 transferred from Lahore High Court, Lahore]

M/s Gharibwal Cement Ltd. **Vs.** Federation of Pakistan and others

T.Case135/2025

[W.P.32/2025 transferred from Lahore High Court, Lahore]

Combine Spinning Pvt Ltd and another **Vs.** Federation of Pakistan and others

T.Case136/2025

[W.P.3765/2025 transferred from Lahore High Court, Lahore]

Qaiser Saleem and another **Vs.** Federation of Pakistan and others

T.Case137/2025

[W.P.612/2025 transferred from Lahore High Court, Lahore]

M/s Crescent Powertec Ltd. **Vs.** Federation of Pakistan and others

T.Case138/2025

[W.P.653/2025 transferred from Lahore High Court, Lahore]

M/s Suraj Cotton Mills Ltd and another **Vs.** Federation of Pakistan and others

T.Case139/2025

[W.P.24504/2024 transferred from Lahore High Court, Lahore]

M/s Zahidjee Textile Mills Ltd **Vs.** Federation of Pakistan and others

T.Case140/2025

[W.P.24869/2024 transferred from Lahore High Court, Lahore]

M/s Dawood Exports Pvt Ltd Vs. Federation of Pakistan and others

T.Case141/2025

[I.C.A.No.50019/2023 in W.P.518/2023 transferred from Lahore High Court, Lahore]

Punjab Education Endowment Fund Vs. Federation of Pakistan and others

T.Case142/2025

[I.C.A.55876/2024 in W.P.83291/2022 transferred from Lahore High Court, Lahore]

Commissioner Inland Revenue Vs. Sefam Pvt Ltd

T.Case143/2025

[I.C.A.56105/2023 in W.P.82805/2022 transferred from Lahore High Court, Lahore]

Commissioner inland Revenue Vs. Crescent Fibres Ltd and others

T.Case144/2025

[I.C.A.NO.56158/2023 in W.P.83434/2022 transferred from Lahore High Court, Lahore]

Commissioner Inland Revenue Vs. Stylers International Limited

T.Case145/2025

[I.C.A.57631/2023 in W.P.304/2023 transferred from Lahore High Court, Lahore]

The Commissioner Inland Revenue Vs. Hussain Ali Shah

T.Case146/2025

[W.P.83854/2023 transferred from Lahore High Court, Lahore]

M/s Quaid-e-Azam Thermal Power Vs. Federation of Pakistan and others

T.Case147/2025

[W.P.73808/2023 transferred from Lahore High Court, Lahore]

Tariq Nisar Vs. Federation of Pakistan through Secretary Revenue Division and others

T.Case148/2025

[W.P.74608/2024 transferred from Lahore High Court, Lahore]

Khurram Shahzad Vs. Federation of Pakistan and others

T.Case149/2025

[W.P.78655/2023 transferred from Lahore High Court, Lahore]

M/s Moon Sugar Mills Ltd Vs. Federation of Pakistan and others

T.Case150/2025

[W.P.29289/2024 transferred from Lahore High Court, Lahore]

M/s Asian Food Industries Ltd Vs. The Federation of Pakistan through Secretary and others

T.Case151/2025

[W.P.63655/2024 transferred from Lahore High Court, Lahore]

Muhammad Asif Malik Vs. Federation of Pakistan and others

T.Case153/2025

[W.P.79157/2024 transferred from Lahore High Court, Lahore]

M/s. Suraj Cotton Mills Ltd Vs. FOP and others

T.Case154/2025

[W.P.79445/2024 transferred from Lahore High Court, Lahore]

Anjum Nisar Vs. FOP and others

T.Case155/2025

[W.P.79824/2024 transferred from Lahore High Court, Lahore]

M/s. Ihsan Cotton Products (Pvt) Ltd Vs. FOP and others

T.Case156/2025

[W.P.79837/2024 transferred from Lahore High Court, Lahore]

M/s. Pakistan Fruit Juice Co. (Pvt) Ltd Vs. FOP and others

T.Case157/2025

[W.P.8095/2025 transferred from Lahore High Court, Lahore]

Mirza Tahir Saeed **Vs.** FOP and others

T.Case158/2025

[W.P.9953/2025 transferred from Lahore High Court, Lahore]

M/s. United Engineers & Contractors (Pvt) Ltd **Vs.** FOP and others

T.Case161/2025

[W.P.39957/2023 transferred from Lahore High Court, Lahore]

M/s. Imran Ali Bhatti **Vs.** FOP and others

T.Case162/2025

[(W.P.933/2024 transferred from Lahore High Court, Lahore]

Premium Petroleum (Pvt) Ltd. **Vs.** Federation of Pakistan, etc

T.Case163/2025

[W.P.141/2024 transferred from Lahore High Court, Lahore]

Hamza Sugar Mills Ltd **Vs.** Federation of Pakistan, etc

T.Case164/2025

[W.P.1154/2023 transferred from Lahore High Court, Lahore]

Muhammad Asim Iqbal **Vs.** Federation of Pakistan, etc

T.Case1109/2025

[W.P.26339/2025 transferred from Lahore High Court, Lahore]

Sohail Nisar **Vs.** Federation of Pakistan through Secretary Revenue Division and others

T.Case1116/2025

[W.P.54712/2025 transferred from Lahore High Court, Lahore]

Ghani Chemicals Industries Limited **Vs.** Federation of Pakistan through Secretary Revenue and others

C.P.L.A.370-K/2025

[Against the judgment dated 20-01-2025 passed by High Court Of Sindh, Karachi in Const.P.D7841/2022]

Commissioner Inland Revenue, Karachi **Vs.** M/s Agriauto Industries (Pvt) Limited

C.P.L.A.371-K/2025

[Against the judgment dated 22-10-2024 passed by High Court Of Sindh, Karachi in Const.P.D7842/2022]

Commissioner Inland Revenue, Karachi **Vs.** M/s Agriauto Stamping Company (Pvt) Limited

C.P.L.A.212-K/2025

[Against the judgment dated 22-10-2024 passed by High Court Of Sindh, Karachi in Const.P.D7843/2022]

The Commissioner Inland Revenue, Federal board of revenue, Karachi. **Vs.** M/S AU VITRONICS LIMITED

C.P.L.A.213-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5899/2022]

The Commissioner Inland Revenue, Federal Board of Revenue, Karachi **Vs.** Dawood Lawrencepur Limited

C.P.L.A.312-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5785/2022]

Commissioner Inland Revenue, Federal Board of Revenue, Karachi **Vs.** Muhammad Aurangzeb

C.P.L.A.313-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D6861/2022]

Commissioner Inland Revenue, Federal Board of Revenue, Karachi **Vs.** Almas Maqsood & others

C.P.L.A.314-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D7157/2022]

Commissioner Inland Revenue, Federal Board of Revenue, Karachi **Vs.** Mohammad Arif

C.P.L.A.315-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D7544/2022]

Commissioner Inland Revenue, Federal board of Revenue, Karachi
Vs. Habibullah Khan

C.P.L.A.316-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D7589/2022]

Commissioner Inland Revenue, Federal Board of Revenue, Karachi
Vs. Maimoona Najib

C.P.L.A.367-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5906/2022]

Commissioner Inland Revenue, Federal Board of Revenue, Karachi
Vs. Dawood Corporation Private Limited

C.P.L.A.399-K/2025

[Against the judgment dated 22-12-2023 passed by High Court Of Sindh, Karachi in Const.P.D8134/2022]

Commissioner Inland Revenue, Federal Board of Revenue, Karachi
Vs. Shafi Textile Limited & others

C.P.L.A.400-K/2025

[Against the judgment dated 08-11-2023 passed by High Court Of Sindh, Karachi in Const.P.D8187/2022]

Commissioner Inland Revenue, Federal Board of Revenue, Karachi
Vs. Sapphire Textile Mills & others

C.P.L.A.422-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D6861/2022]

Commissioner Inland Revenue, Attaturk, Karachi **Vs. Maqsood Ismail Ahmed**

C.P.L.A.423-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D6828/2022]

Commissioner Inland Revenue, Attaturk, Karachi **Vs. Rizwan Diwan**

C.P.L.A.482-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5789/2022]

Commissioner Inland Revenue, Attaturk, Karachi **Vs. Arif-ul-Islam**

C.P.L.A.483-K/2025

[Against the judgment dated 20-12-2024 passed by High Court Of Sindh, Karachi in Const.P.D5790/2022]

Commissioner Inland Revenue, Attaturk, Karachi **Vs. Asif Jooma**

C.P.L.A.1171-K/2025

[Against the judgment dated 10-10-2025 passed by High Court Of Sindh, Karachi in I.T.R.A.101/2024]

Commissioner Inland Revenue, Zone II, MTO, Karachi **Vs. M/s. PPHI Sindh Karachi**

T.Case1054/2025

[W.P.89-P/2023 transferred from Peshawar High Court, Peshawar]

A.J. Textile Mills Ltd and another **Vs. Federation of Pakistan and others**

T.Case1055/2025

[W.P.5231-P/2022 transferred from Peshawar High Court, Peshawar]

M/s Associated Industries Limited **Vs. Pakistan through Federal Secretary M/o Finance and others**

T.Case1056/2025

[W.P.5156-P/2022 transferred from Peshawar High Court, Peshawar]

Cherat Cement Company Limited **Vs. Federation of Pakistan and others**

T.Case1057/2025

[W.P.5494-P/2023 transferred from Peshawar High Court, Peshawar]

Cherat Cement Company Limited and another **Vs. Federation of Pakistan and others**

- T.Case1058/2025**
[W.P.5157/2022 transferred from Peshawar High Court, Peshawar] Cherat Packaging Limited and another **Vs.** Federation of Pakistan and others
- T.Case1059/2025**
[W.P.5495-P/2023 transferred from Peshawar High Court, Peshawar] Cherat Packaging Limited and another **Vs.** Federation of Pakistan and others
- T.Case1061/2025**
[W.P.82-P/2023 transferred from Peshawar High Court, Peshawar] M/s HKB Retail Pvt Ltd **Vs.** Federation of Pakistan through Secretary Finance and others
- T.Case1062/2025**
[W.P.344-P/2023 transferred from Peshawar High Court, Peshawar] Kasteer International Private Limited and another **Vs.** Federation of Pakistan and others
- T.Case1063/2025**
[W.P.4706/2023 transferred from Peshawar High Court, Peshawar] M/s Ali Haider and Brothers Engineering Co Pvt Ltd **Vs.** Federation of Pakistan and others
- T.Case1064/2025**
[W.P.130-P/2023 transferred from Peshawar High Court, Peshawar] M/s Atif Khan Khattak and Co **Vs.** Federation of Pakistan and others
- T.Case1065/2025**
[W.P.110-P/2023 transferred from Peshawar High Court, Peshawar] M/s Chashma Sugar Mills Limited **Vs.**
- T.Case1066/2025**
[W.P.351/2023 transferred from Peshawar High Court, Peshawar] M/s Pan Asia Food Products Pvt Ltd **Vs.** Pakistan through Federal Secretary and others
- T.Case1067/2025**
[W.P.445-P/2023 transferred from Peshawar High Court, Peshawar] M/s Peshawar Particleboard Industries Pvt Ltd **Vs.** Federation of Pakistan and others
- T.Case1068/2025**
[W.P.1011-P/2023 transferred from Peshawar High Court, Peshawar] Muhammad Arsallah Khan **Vs.** Federation of Pakistan and others
- T.Case1069/2025**
[W.P.5260-P/2022 transferred from Peshawar High Court, Peshawar] Northern Bottling Company Pvt Ltd **Vs.** Federation of Pakistan and others
- T.Case1070/2025**
[W.P.5946-P/2023 transferred from Peshawar High Court, Peshawar] Northern Bottling Company Pvt Ltd **Vs.** Federation of Pakistan and others
- T.Case1072/2025**
[W.P.6265-P/2024 transferred from Peshawar High Court, Peshawar] M/s Frontier Foundry Steel Limited **Vs.** The Federation of Paskistan and others
- T.Case1073/2025**
[W.P.103-P/2025 transferred from Peshawar High Court, Peshawar] Lucky Cement Limited **Vs.** The Federation of Pakistan and others
- T.Case1/2026**
[W.P.5159/2025 transferred from Islamabad High Court, Islamabad] Mr Shahzad Saleem **Vs.** The Federation of Pakistan through Secretary Revenue Division & others
- T.Case2/2026**
[W.P.5158/2025 transferred from Islamabad High Court, Islamabad] Mr. Shahzad Saleem **Vs.** The Federation of Pakistan through Secretary Revenue Division & others

- T.Case3/2026**
[W.P.4704/2025 transferred from Islamabad High Court, Islamabad] *Thatta Cement Company limited Vs. The Federation of Pakistan through Secretary Revenue Division & others*
- T.Case4/2026**
[W.P.4852/2025 transferred from Islamabad High Court, Islamabad] *M/s Ghulam Hussain & Sons (G.H.S) (Pvt) Ltd Vs. The Federation of Pakistan through Secretary Revenue Division & others*
- T.Case5/2026**
[Transferred from Islamabad High Court, Islamabad] *Pakistan Petroleum Limited Vs. Federation of Pakistan & others*
- T.Case6/2026**
[W.P.84/2026 transferred from Islamabad High Court, Islamabad] *Development Holding Asia Limited Vs. Federation of Pakistan & others*
- T.Case7/2026**
[W.P.95/2026 transferred from Islamabad High Court, Islamabad] *M/s Hunza Ghee Industries Vs. Federation of Pakistan & others*

**For the
Taxpayers:**

Mr. Makhdoom Ali Khan, Sr. ASC
 Mr. Hyder Ali Khan, ASC
 Mr. Hussain Ali Almani, ASC
 Mr. Salman Akram Raja, ASC
*[Assisted by Malik Ghulam Sabir, and Mr. Asad Ladha and
 Mr. Moazin, Rashid Advocates.]*
 Mr. Khalid Javed Khan, Sr. ASC
 Dr. Farogh Naseem, ASC
[Assisted by Sardar Haseeb Iftikhar Ahmed, Adv.]
 Sardar Ahmad Jamal Sukhera, ASC
*[Assisted by Mr. Sikandar Jamal Sukhera and
 Ms. Khadija Jamal Sukhera, Advocates]*
 Mr. Shehzad Ata Elahi, ASC
[Assisted by Mr. Salman Sohail Khan, Adv.]
 Mr. Sikandar Bashir Mohmand, ASC
*[Assisted by Ms. Shahkar Shahab, M/s Khizer Hayat
 Khan,
 Mr. Hamza Azmat Khan and Abdullah Noor Advocates]*
 Mr. Ali Sibtain Fazli, ASC
 Malik Ahsan Mehmood, ASC
 Mr. Khurram Mumtaz Hashmi, ASC
 Mr. Umar Azad Malik, ASC
 Barrister Saad Hashmi, ASC
*[Assisted by Ms. Naila Irshad and Mr. Yawar Mukhtar
 Advs]*
 Ch. Mumtaz-ul-Hassan, ASC
 Mr. Rashid Anwar, ASC
[Assisted by Mr. Yousaf Khalid Anwar, AHC]
 Mr. Abdul Aziz Nishtar, ASC
 Qazi Ghulam Dastagir, ASC
 Mr. Sajeel Shehryar Sawati, ASC
 Barrister Jahanzeb Awan, ASC
[Assisted by Barrister Saif Mehmood Abbasi]
 Mrs. Shireen Imran, ASC
 Mr. Umer Aslam Khan, ASC
 Mr. Umer Akram Sahi, ASC

[Assisted by Mr. Khalil Khan Sahibzada, Adv]

Mr. Shehryar Kasuri, ASC
Mr. Waseem Ahmad Malik, ASC
Rana Mohammad Afzal, ASC
Barrister Haroon Dugal, ASC
Mr. Ajmal Ghaffar Toor, ASC
Ms. Samia Faiz Durrani, ASC
Mr. Abid Hussain Shaban, ASC
Rai Azhar Iqbal Kharral, ASC
Mr. Ajmal Khan, ASC
Barrister Yousuf Kausar, ASC
Mr. Adnan Haider, ASC

[Assisted by Mr. Muhammad Zulqarnain Hashmi, Adv]

Mr. Taimoor Aslam Malik, ASC
Mr. Ijaz Ahmed Zahid, ASC
Mr. Omer Asad Malik, ASC
Hafiz Munawar Iqbal, ASC
Dr. Ikram-ul-Haq, ASC
Mr. Ijaz Ahmed Awan, ASC
Mr. Mohsin Mumtaz, ASC
Mr. Hassan Kamran Bashir, ASC

Mirza Mehmood Ahmad, ASC

*[Assisted by Ms. Zaria Adnan, Mr. Saadullah Tahir and
Mr. Javaid Chohan, Advocates]*

Mr. Nouman A. Farooqui, ASC
Mirza Mehmood Ahmad, ASC
Syed Ovais Ali Shah, ASC
Qazi Umair Ali, ASC
Mr. Naeem Suleman, ASC
Syed Shahab Qutub, ASC
Mr. Abdul Sattar Pirzada, ASC
Qazi Umair Ali, ASC

Mr. Muhammad Shoaib Rashid, ASC

[Assisted by Mr. Zeeshan Shaukat, Adv]

Mr. Isaac Ali Qazi, ASC
Syed Rifaqat Hussain Shah, AOR
Mr. Tariq Aziz, AOR
Mr. Anis Muhammad Shahzad, AOR
Syeda B.H. Shah, AOR
Sheikh Mehmood Ahmed, AOR
Qazi Shehryar Iqbal, AOR
Mr. Naeem Ul Haq, AHC
Syed Jaffer Hussain, AHC
Mr. Shah Rukh Sheikh, AHC
Mr. Sardar Haseeb, AHC
Mr. Asad Zaman Tarar, AHC
Mr. Zeeshan Hashmi, AHC
Mr. Sheikh Aqeel Ahmad, AHC
Rana Usman Habib, AHC
Mr. Wasi Ullah Khan Surrani, AHC
Mr. Qaiser Amir

[Legal Head, Frontier Foundry]

Ms. Rida Zahra

[Legal Officer, Mari Petroleum]
Mr. Bilal Farrid Rana,
[Head Legal, UBL]
Hafiz Bilal Bin Akbar
[DD (L), DRAP]

**For the
Federation:**

Ch. Aamir Rehman, Addl. AGP
[Assisted by Ms. Maryam Rashid, Adv.]

For the FBR:

Mian Raza Rabbani, ASC
Ms. Asma Hamid, ASC
*[Assisted by Mr. Mustafa Khalid and Mr. Faisal Khalid,
Ms. Rabia Khan, Ms. Navail Haider and Ms. Zarwa Jamal
Advocates]*
Dr. Shah Nawaz, ASC
[Assisted by Ms. Sameena Mumtaz, Adv.]
Mr. Saalim Salaam Ansari, ASC
Mr. Zeeshan Abdullah, ASC
Mr. Muhammad Nasir Khan, ASC
Malik Itaat Hussain Awan, ASC
Mr. Muhammad Faisal Khalid, ASC
Hafiz Ahsaan Ahmad Khokhar, ASC
Mr. Ashtar Ausaf Ali, Sr. ASC
Dr. Farhat Zafar, ASC
Mr. Ghulam Shoaib Jally, ASC
Mr. Babar Bilal, ASC
Mr. Riaz Azam Bhopera, ASC/AOR
Ch. Zafar Iqbal, ASC
Mr. Ibrar Ahmed, ASC
Mr. Shehzad Ahmed Cheema, ASC
[Assisted by Malik Abdullah Raza, Adv.]
Mr. Muhammad Yahya Johar, ASC
Mr. Munawar Ali Memon, ASC
Ch. Imtiaz Ahmad, ASC
Dr. Abrar Ahmad, ASC
Ms. Humaira Bashir, ASC
Mrs. Misbah Gulnar Sharif, ASC

Dr. Raana Khan, ASC/AOR
Mrs. Kausar Iqbal Bhatti, AOR
Muhammad Amir Malik, AOR
Ms. Ruqiya Samee, AOR
Mr. Jawaid Masood Tahir Bhatti, AOR

Mir Badshah Khan Wazir, Member Legal
Dr. Ishtiaq Ahmed Khan, D.G. Law.
Mr. Yousaf Khan, S.O I.R (Legal)

Dates of Hearing:

5th, 6th, 7th, 8th, 9th, 12th, 13th, 14th, 15th, 16th,
19th, 20th, 21st, 22nd, 23rd, 26th and 27th January, 2026

JUDGMENT

AMIN-UD-DIN KHAN, CJ:- These are the detailed reasons of our short order dated 27.01.2026, through which we have decided the matters arising out of the decisions by the various High Courts whereby the petitions challenging the vires of section 4B and 4C of the Income Tax Ordinance, 2001 were decided. The said short is reproduced below for convenience:

“For detailed reasons to be recorded separately, and subject to such amplification and/or explanation therein as is considered appropriate, all the titled cases are decided in the following terms:

1. The matters before this Court involve, *inter alia*, vires of super tax imposed under section 4B read with Division IIA, Part I, First Schedule, Income Tax Ordinance, 2001 (hereinafter “**section 4B**”). A tax for raising revenue for Internally Displaced Persons for tax year 2015 and onwards, inserted in the Income Tax Ordinance 2001 (hereinafter “**the Ordinance 2001**”) vide Finance Act, 2015. The hearing of the aforesaid matter was immediately followed by the cases involving, *inter alia*, vires of section 4C read with Division IIB, Part I, First Schedule (hereinafter “**section 4C**”) of the Income Tax Ordinance, 2001 imposed on High Earning Persons, enacted through Finance Act 2022. Common to both of the aforesaid provisions, this judgment also decides the challenges raised against the application of the said provisions to income arising to oil exploration and petroleum companies (hereinafter “**E&P companies**”), which income is assessed for tax under the relevant laws applicable as per their respective Petroleum Concession Agreements (hereinafter “**PCAs**”).

2. In respect of section 4C, the additional questions requiring adjudication are framed as follows:
(1) whether section 4C is *intra vires* the Constitution,
(2) whether section 4C applies retroactively on income arising in tax year 2022, (3) whether the computation

of “income” as defined in section 4C is constitutionally valid when it disallows brought forward losses, depreciation and amortization and includes heads of income liable to separate taxation, (4) whether the classification in the First Proviso to Division IIB, Part I, First Schedule of the Income Tax Ordinance 2001 (hereinafter “**the First Proviso**”) of 15 sectors subjected to a higher rate of super tax under section 4C (at the rate of 10%) for tax year 2022 if their “income” exceeded PKR 300 million is constitutionally impermissible?, (5) whether banking companies’ are liable to pay super tax under section 4C for tax year 2023 and onwards in light of the Proviso to section 4C and the Second Proviso to Division IIB, and in light of the Seventh Schedule of the Ordinance 2001, (6) whether income from capital gains on securities assessed under the Eighth Schedule, Income Tax Ordinance, 2001 is liable to be taxed under section 4C.

3. In respect of section 4B, the Sindh, Lahore and Islamabad High Courts, through their decisions¹, have upheld its *vires*, including finding that super tax under section 4B qualified as a “tax” and not a “fee” as contended by taxpayers. The cases of E&P companies were separated in the learned Islamabad High Court. The Single Bench of the learned Islamabad High Court decided the issue in favour of the Department, holding section 4B to be applicable to income arising from Fifth Schedule businesses notwithstanding the application of the Regulation of Mines & Minerals (Control & Production) Act, 1948². All appeals in respect of section 4B were filed in the Supreme Court

¹ The Attock Oil Company Limited v. Federation of Pakistan & Others 2019 PTD 934; Pakistan Tobacco Company Limited v. Federation of Pakistan & others 2022 PTD 1730; D.G.Khan Cement Company Limited v. Federal Board of Revenue & others 2018 PTD 287; D.G.Khan Cement Company Limited v. Federation of Pakistan & others 2020 PTD 1186; HBL Stock Fund & others v. Additional Commissioner Inland Revenue & others 2020 PTD 1742.

² Judgment reported as 2019 PTD 934 “*Attock Oil Limited vs. Federation of Pakistan*”, against which ICA no. 17/2019 is filed in the Islamabad High Court.

under Article 185(3) of the Constitution by the taxpayers.

4. As concerns section 4C, the Sindh High Court declared the provision as *intra vires* but held section 4C inapplicable to tax year 2022 on the ground that super tax under section 4B was charged at 0% for tax year 2022 and relying on this representation, another super tax under section 4C was not chargeable for tax year 2022, hence declared section 4C applicable for tax year 2023 onwards. The Division Bench of the Lahore High Court, in reversing the decision of the learned Single Judge, ultimately declared section 4C applicable for tax year 2023 onwards and not applicable to tax year 2022 on the ground that liability of income arising in tax year 2022 crystallised on the last day of the tax year, i.e. 30.06.2022 and therefore could not be subjected to tax that was enacted through a Finance Act that became effective on 01.07.2022 as the language of section 4C, in the opinion of the Bench, was not express or clear enough to apply to tax year 2022. The Single Judge of the learned Islamabad High Court decided petitions pertaining to both tax years 2022 (*Fauji Fertilizer Judgment* dated 20.07.2023), and for the tax year 2023 (*Pakistan Oilfields Judgment* dated 15.03.2024). In the former, the learned Single Judge declared section 4C to be inapplicable to tax year 2022 on the ground that the income arising therein was a past and closed transaction and read down section 4C to apply it in a limited scope. The judgments of the Islamabad High Court also set aside all impugned notices. All three High Courts held the First Proviso as discriminatory and *ultra vires* on the touchstone of Article 25 of the Constitution.

5. The Single Bench of the learned Islamabad High Court, vide the *Fauji Fertilizer Judgment* dated 20.07.2023, also adjudicated on the application of section 4C on E&P companies. It held section 4C not

to apply thereto to the extent its application offended Rule 4 of the Fifth Schedule. The Judgment also held that the provident funds before it held exemption certificates in their favour and were thus exempt from the levy of section 4C.

6. It bears mention that for tax year 2023, taxpayers registered for tax in Sindh and Punjab filed their petitions challenging the amended rates (vide Finance Act 2023) in Division IIB at which section 4C was to be imposed for tax year 2023 onwards in the learned Islamabad High Court. The learned Single Judge decided the fate of these petitions in identical terms as its earlier judgment for tax year 2022, i.e., *Fauji Fertilizer Judgment* dated 20.07.2023. This Court has also observed that the transfer cases also included writ petitions filed in the years 2023, 2024 and 2025 pertaining to successive tax years through which taxpayers continued to assail the *vires* of section 4C.

7. Given the complexity of issues arising as a result of disparate judgments and the huge volume of cases pending in various High Courts and the Supreme Court pertaining to section 4B and section 4C for multiple tax years, the Supreme Court, vide order dated 12.03.2025, passed a direction in exercise of jurisdiction vested under the erstwhile Article 186A of the Constitution, directing that all cases (including writ petitions and intra-court appeals) be sent to the Supreme Court and clubbed with the pending appeals in the Supreme Court, for final adjudication.

8. Hearings in the matter proceeded apace, however, with the passage of the Twenty-Seventh Amendment to the Constitution, all the above cases were transferred to this Court by virtue of Article 175F of the Constitution. In the proceedings before us, the additional questions framed for this Court's consideration included preliminary objections regarding the *locus standi* of the Commissioner Inland Revenue and Federal Board of Revenue to institute

appeals against the judgments of the various Benches of the High Courts, and whether the appeals ought not to have been filed by the Federation of Pakistan.

9. We have heard the parties and considered their submissions at length. Two members of this Bench also heard the matters extensively between March – December 2025 as members of the Bench of the Supreme Court. By this short order, the details of which will be further elucidated and recorded later, we decide the matters pertaining to both section 4B and section 4C, Income Tax Ordinance, as follows:

- i. Section 4B is upheld as *intra vires* the Constitution and will apply as enacted for tax year 2015 and onwards at the rates prescribed in Division IIA, Part I, First Schedule, Income Tax Ordinance, 2001; the decisions of the learned High Courts in section 4B cases are declared to expound the correct position in law holding section 4B to be validly enacted as a “tax”;
The provisions of section 4B are found neither discriminatory nor do they create any unreasonable or hostile classification among persons forming the same class upon whom the charge is imposed. The classification introduced thereunder is income-based, rests on an *intelligible differentia*, and bears a rational nexus with the object sought to be achieved. The provision does not suffer from any inherent lack of legislative competence, nor does it, on its face, transgress any fundamental right in a manner sufficient to warrant its invalidation. Any perceived inequities or hardships arising from the operation of section 4B fall primarily within the legislative domain and do not, by themselves, justify judicial interference in fiscal matters. The provision squarely falls within Entry 47 of the Fourth Schedule, Legislative List, Part I of the Constitution, namely, ‘taxes on income’. The legislature, therefore, was fully competent to impose, abolish, remit, alter, or regulate such tax through a Finance Act, as part of a Money Bill under Article 73(2)(a) of the Constitution of the Islamic Republic of Pakistan, 1973 (**the Constitution**). Consequently, section 4B is declared to be *intra vires* the Constitution;

- ii. The preliminary objection raised by the taxpayers regarding the maintainability of the appeals in section 4C cases for not having been filed by the Federation is hereby rejected. This Court has the inherent power to transpose a party, should it be necessary for just and proper adjudication of a matter before it. Federation of Pakistan is a party in the appeals as a Respondent. Therefore, it can be transposed as an Appellant. It is so done. Record also reflects that of the pending cases, several appeals involving common questions of law including *vires* of the law, challenged show-cause notices, circulars and actions of the FBR/CIR, are filed by the Federation in addition to the CIR/FBR, therefore the appeals are held to be maintainable on this count too;
- iii. Section 4C is held to be *intra vires* the Constitution and shall apply as enacted for tax year 2022 and onwards at the rates prescribed in Division IIB, Part I, First Schedule, Income Tax Ordinance, 2001. It is established law that the legislature has the plenary power to enact laws with retrospective and prospective effect subject to such laws not effecting past and closed transactions. There is no provision in the Ordinance 2001 whereby the closing of accounts of a tax year qualifies as an event which precludes the imposition of a fresh charge where none existed before, particularly when returns of income for tax year 2022 were yet to be filed. The impugned Judgments of the Division Benches of the learned Sindh, Islamabad and Lahore High Courts to the extent they hold section 4C not to apply retroactively to tax year 2022 are set aside;
- iv. For the same reasons as above, the rates in Division IIB, Part I, First Schedule, Income Tax Ordinance amended through Finance Act 2023 shall apply for tax year 2023. The impugned *Pakistan Oilfields Judgment* dated 15.03.2024 of the Islamabad High Court to the extent it holds the rates in amended Division IIB not to apply retroactively to tax year 2023 is set aside;
- v. It is held that the definition of “income” for purposes of section 4C in so far as it includes income from all sources is validly enacted. The

impugned judgments dated 20.07.2023 and 15.03.2024 of the Islamabad High Court to the extent they read down section 4C are set aside;

- vi. The direction issued by the learned Islamabad High Court, in the *Pakistan Oilfields Judgment* dated 15.03.2024, to the Federal Board of Revenue (FBR) to issue circular to implement the aforesaid judgment across Pakistan is beyond its jurisdiction and is set aside;
- vii. Super tax is a tax on income independent of the tax levied under section 4 of the Income Tax Ordinance, 2001. Entry 47, of Part I of the Fourth Schedule of the Constitution, Parliament is competent to levy "taxes on income". Therefore, section 4C is a self-contained provision insofar as this levy is concerned and is thus, a standalone tax on income. As such, section 4C as applies to capital gains under section 37A and Rules of the Eighth Schedule, Income Tax Ordinance, 2001 is held to be applicable thereto, being within the ambit of section 4C(2)(i) and (iv), Income Tax Ordinance 2001;
- viii. Section 4B and section 4C, by virtue of Rules 4AA and 4AB of the Fifth Schedule, Income Tax Ordinance 2001 will only apply to the income arising to E&P companies if it does not result in exceeding the aggregate rate of taxes provided in the aforesaid Schedule and their respective PCAs. In respect of section 4C, the concluding paragraph 5(4) of the impugned *Pakistan Oilfields Judgment* dated 15.03.2024 passed by the learned Islamabad High Court is modified to the extent that the departmental determination/assessment of each PCA shall be undertaken by placing the respective terms and conditions in juxtaposition with the Regulation of Mines & Minerals (Government Control) Act, 1948 and applicable taxing law governing their respective PCAs, be it the Income Tax Act 1922, Income Tax Ordinance 1979 or Income Tax Ordinance 2001. This finding will be deemed restricted to the application of section 4B and section 4C to such income as arises under Rule 1, Fifth Schedule to the Income Tax Ordinance 2001 and corresponding *pari materia* provisions in the applicable tax laws in relation to individual PCAs. Section 4C will otherwise apply to other

income of E&P companies from all other sources which fall under sub-sections (i), (ii) and (iii) of sub-section (2) of section 4C. In this respect, the respective Commissioner Inland Revenue shall first make the determination of the E&P companies' liability, keeping in view the foregoing, and issue a fresh notice affording them an opportunity of hearing before taking any measures for recovery.

Moreover, section 4C shall not apply to E&P companies to the extent that its application would result in taxation exceeding the threshold stipulated in Rule 4 of the Fifth Schedule to Ordinance. The legislative intent underlying Rule 4 is to provide a sector-specific framework recognizing the unique nature, risks, and investment requirements of the petroleum and exploration industry. Imposing a super tax beyond the prescribed threshold would effectively override this legislative safeguard, impose an excessive and disproportionate burden, and frustrate the purpose for which the special provisions were enacted. In the absence of a clear and express intention of the Legislature to abrogate or modify these sectoral thresholds, section 4C cannot be construed so as to operate in a manner inconsistent with Rule 4 of the Fifth Schedule;

- ix. In the case of banking companies, it is held that section 4C shall apply as enacted vide Finance Act, 2022 to banking companies for Tax year 2023 and onwards and at rates applicable to tax year 2023 as amended by Finance Act 2023;
- x. Without prejudice to the foregoing declaration, section 4C shall not apply to the income, particularly to the benevolent funds enjoying exemption from tax under section 53, read with the Second Schedule to the Ordinance. Such funds constitute a distinct class expressly exempted by the Legislature in furtherance of recognized charitable and welfare objectives. Subjecting them to a super tax would defeat the very purpose of the statutory exemption and would be inconsistent with the legislative scheme of the Ordinance. In the absence of a clear and specific legislative intent to withdraw or curtail the said exemption, section 4C cannot be

construed so as to override the exemption granted to benevolent funds.

In the case of provident and benevolent funds before this Court, considering the Commissioner's/FBR's statement made before this Court during the course of proceedings, such funds which hold valid exemption certificates under the Ninth Schedule read with the relevant entries in the Second Schedule are not liable to pay super tax under section 4C. The said funds shall furnish their exemption certificates issued for the relevant tax years to the concerned Commissioners Inland Revenue within fifteen days of this order. Upon receipt, the concerned Commissioners Inland Revenue, within seven days, shall pass written orders absolving such funds of their liability to pay super tax under section 4C; and

- xi. The classification of sectors through inclusion in the First Proviso to Division IIB and taxable under section 4C at the rate of 10% for the tax year 2022 is declared to be reasonable, the differentia being intelligible and is thus permissible under Article 25 of the Constitution. The judgments of the learned Sindh, Lahore and Islamabad High Courts to the extent they declare the contents of the First Proviso to be discriminatory, are therefore set aside.

All the appeals, petitions and transfer cases are disposed of accordingly.”

Section 4B – Background, Submission of the Parties and Findings of the Court.

2. The taxpayers challenged the vires of section 4B Super Tax on various grounds in the High Courts of Sindh, Lahore and Islamabad. The provision was upheld as intra vires by all the said High Courts (including the respective Single and Division Benches)³. The taxpayers thereafter filed Civil

³ *D.G. Khan Cement Company Limited, etc. v. Federal Board of Revenue* 2018 PTD 287 (Single Bench of the Lahore High Court); *M/s Attock Oil v. Federation of Pakistan* 2019 PTD 934 (Single Bench of the Islamabad High Court); *D.G. Khan Cement Company Limited, etc. v. Federation of Pakistan* 2020 PTD 1186 (Division Bench of the Lahore High Court); *M/s HBL Stock Fund v. Federation of Pakistan* 2020 PTD 1742 (Division Bench of the Sindh High

Petitions for Leave to Appeal (CPLAs) in the Supreme Court of Pakistan against these judgments. The Federal Board of Revenue and the Commissioner Inland Revenue were the respondents in all such matters. Following the passing of the Twenty-Seventh Amendment to the Constitution on 13.11.2025, all such cases stood transferred to this Court under Article 175F(5) of the Constitution of the Islamic Republic of Pakistan.

3. The case for the petitioners was led by Mr. Makhdoom Ali Khan, Senior ASC, and was supported by Mr. Khalid Javed Khan, Dr. Farogh Naseem, Mr. Shahzad Elahi and other learned counsels. Their primary contention was that, since section 4B is imposed for the rehabilitation of internally displaced persons, the levy raises revenue for a special purpose and is therefore not a tax but a fee. Being a fee, it could not have been passed as part of the Finance Bill, 2015, which was placed before the National Assembly as a Money Bill under the procedure mandated by Article 73 of the Constitution. In the alternative, the petitioners contended that even if this Court was not persuaded that section 4B Super Tax is a fee, it nonetheless does not qualify as a tax either, and on that ground too could not have been passed through a Money Bill and therefore deserves to be struck down. As a further refinement of this contention, Mr. Makhdoom Ali Khan submitted that it was not the petitioners' burden to prove that the impugned levy is a fee; it would suffice for them to demonstrate that the levy is not a tax. In support of these contentions, the petitioners placed reliance, inter alia, on *Workers' Welfare Funds, M/o Human Resources Development, Islamabad through Secretary and others v. East Pakistan Chrome Tannery (Pvt.) Ltd. and others* PLD 2017 Supreme Court 28 (the "WWF Judgment");

Federation of Pakistan v. Durrani Ceramics and others PLD 2015 SC 354 (the “Durrani Ceramics Judgment”); and Mustafa Gigi v. Federation of Pakistan PLD 2022 SC 640 (the “Income Support Levy Case”).

The petitioners’ further contentions in respect of section 4B Super Tax were as follows. First, that the provision lacks a non-obstante clause, with the result that it is rendered subject to the other provisions of the Ordinance, which would prevail over it. Secondly, that the words “in addition to”, which were used as a prefix to the *pari materia* super tax provisions of the Income Tax Act, 1922 (section 55) and the Income Tax Ordinance, 1979 (section 10), are conspicuously absent from section 4B; the absence of such words renders the legislative intent vague as to whether super tax is leviable in addition to the normal income tax under section 4 of the ITO 2001. According to the petitioners, this ambiguity in the charging provision must be construed in favour of the taxpayer and against the revenue department, as is settled law. Thirdly, the petitioners (banking companies in particular) urged that the higher rate of super tax fixed for banking companies under section 4B amounts to discrimination contrary to Article 25 of the Constitution. Fourthly, that section 4B Super Tax amounts to impermissible double taxation, reliance being placed on Pakistan Industrial Development Corporation v. Pakistan 1992 SCMR 891 (the “PIDC Case”). Fifthly, that the levy is confiscatory in nature. Sixthly, that the definition of “income” cannot be redefined by the legislature in the manner adopted under section 4B.

Separately, the oil exploration and petroleum (“E&P”) companies filed writ petitions in the Islamabad High Court contending that their liability to income tax is governed by section 100 read with the Fifth Schedule to the ITO 2001, which is in turn to be read with sections 3 and 4 of the

Regulation of Mines and Oilfields and Mineral Development (Government Control) Act, 1948 (the “Act of 1948”). The primary argument raised by the E&P companies was that the provisions of the Act of 1948 prevailed over the ITO 2001/section 4B, and that consequently super tax under section 4B would not apply to their income arising from E&P business. The Islamabad High Court decided against the E&P companies⁴, holding that section 4B Super Tax is applicable on such income. The relevant portion of that judgment, reported as *Messrs The Attock Oil Co. Ltd. v. Federation of Pakistan* 2019 PTD 934, reads as follows:

“10. The argument raised by the learned Counsel that the levy under section 4B of the Ordinance of 2001 ought to be treated as fee rather than tax is not relevant in the light of above discussion. The learned Counsel despite their able assistance could not raise any ground so as to strike down the levy imposed under section 4B of the Ordinance, 2001. The argument that the Act of 1948 is a special law while the Ordinance of 2001 is of general nature is without force. The latter statute explicitly deals with tax on income while that is not the case with the former. The Ordinance of 2001 is a special law in the context of tax on income and therefore, its provisions would have an overriding effect over the Act of 1948. Special provisions have been incorporated in the Ordinance of 2001. The mechanism for computing tax payable under the law by the companies engaged in the business of production and exploration of petroleum products has been provided in the form of rules which have been incorporated in the Fifth Schedule.”

The said judgment was assailed before the Division Bench of the Islamabad High Court by way of Intra Court Appeal (ICA) 17/2019⁵, which was also fixed before us. It is pertinent to note that despite notice, no one appeared on behalf of the appellants in this particular ICA to argue the grounds raised in

⁴ 2019 PTD 934 titled *Messrs The Attock Oil Co. Ltd. v. Federation of Pakistan* (Islamabad High Court).

⁵ ICA 17/2019 titled *The Attock Oil Company Limited v. Federation of Pakistan*, filed before the Islamabad High Court.

the appeal. We will revert to this anomaly later in this Judgment in the section dealing with the section 4C Super Tax cases, in which we have adjudicated on the application of super tax under section 4C on the income of E&P companies under the Fifth Schedule of the ITO 2001.

4. In response, the Department — represented by Mr. Raza Rabbani, ASC, Syed Ashtar Ausaf Ali, ASC, Ms. Asma Hamid, ASC and Dr. Shahnawaz, ASC — vigorously defended the impugned judgments, urging that they are based on a correct exposition of the law. The respondents urged that the High Courts had correctly held section 4B Super Tax to fulfil the criteria of a tax: the revenue raised thereunder went into the general revenue stream and formed part of the common burden, and there was no element of quid pro quo involved. The respondents also placed emphasis on clause (5) of Article 73 of the Constitution to submit that the Speaker's certificate as to a Bill qualifying as a Money Bill is the only endorsement required by constitutional mandate, and that the Courts are not vested with jurisdiction to go behind such a certificate. As regards the language of the provision, the respondents submitted that the High Courts had examined this aspect and found the language to be unequivocal in its expression of imposing a charge, with the result that no ambiguity exists which could be construed in favour of the taxpayer. It was further urged that the legislature is competent to classify persons and income for the purpose of subjecting them to a higher or lower rate of tax, subject only to the condition that no discrimination is made between identically placed persons; therefore, a higher rate of super tax being applicable on all banking companies could not be held discriminatory. The Department, as also the Federation through the learned Additional Attorney General for Pakistan, further submitted that it is the nature of the levy and the triggering incidence — and not the object of the levy or the destination of the revenue

— that determines whether the charge is a tax or a fee. In support of these submissions, reliance was placed on the following judgments:

Federation of Pakistan through Secretary, Ministry of Petroleum and Natural Resources and another v. Durrani Ceramics and others 2014 SCMR 1630 (paras. 19 and 36); Workers Welfare Fund, Ministry of Human Resources Development, Islamabad through Secretary and others v. East Pakistan Chrome Tannery (Private) Limited and others PLD 2017 Supreme Court 28 (para. 23); Collector of Customs and others v. Sheikh Spinning Mills 1999 SCMR 1402 (paras. 5, 6 and 8); Pakistan Flour Mills Association and another v. Government of Sindh and others 2003 SCMR 162 (para. 11); Sohail Jute Mills Ltd. v. Federation of Pakistan PLD 1991 Supreme Court 329 (paras. 12 and 13); Fauji Foundation v. Central Board of Revenue and others 1987 MLD 106 (paras. 12 and 13); Lotte Pakistan PTA Ltd. v. Federation of Pakistan and others 2011 PTD 2229 (paras. 7 and 8); Syed Nasir Ali and others v. Federation of Pakistan and others 2010 PTD 1924 (paras. 14 and 30), and the judgment of the Supreme Court dated 05.09.2022 in Civil Appeal No. 1261 of 2010 titled Commissioner Inland Revenue v. Syed Nasir Ali and others.

The respondents also placed the levy in its historical context. The charge under section 4B was a response to the humanitarian crisis of temporarily displaced persons arising from the war on terror, which required urgent relief efforts. Section 4B was introduced through the Finance Act, 2015 initially for Tax Year 2015 alone to address the budgetary strain for the impending financial year, and was extended from year to year given the continuing fiscal need. Ultimately, the super tax under section 4B was charged at 0% on all persons except banking companies from Tax Year 2019 onwards; for

banking companies, section 4B Super Tax remained in effect up to and including Tax Year 2022, and at 0% for Tax Year 2023 and onwards. In rebutting the petitioners' double-taxation contention, and in support of the proposition that the legislature could impose super tax in addition to income tax as a permissible form of double taxation, the Department also relied, inter alia, on the PIDC Case (1992 SCMR 891).

5. Before embarking on a discussion of the grounds urged by both sides, it is appropriate to reproduce the definitions of the terms "tax" and "taxation" as they appear in the Constitution and in the ITO 2001.

Section 2(63) of the ITO 2001:

"tax" means any tax imposed under Chapter II, and includes any penalty, fee or other charge or any sum or amount leviable or payable under this Ordinance.

Article 260(1) of the Constitution:

In the Constitution, unless the context otherwise requires, the following expressions have the meaning hereby respectively assigned to them, that is to say:

...

"taxation" includes the imposition of any tax or duty, whether general, local or special, and "tax" shall be construed accordingly;

"tax on income" includes a tax in the nature of an excess profits tax or a business profits tax;

Entry 47, Part I of the Fourth Schedule to the Constitution (Federal Legislative List):

47. Taxes on income other than agricultural income.

Entry 48, Part I of the Fourth Schedule to the Constitution:

48. Taxes on corporations.

6. Addressing the principal question — whether the super tax imposed under section 4B qualifies as a tax, a fee, or a non-tax — and as held in our short order, we agree with the ratio of the High Court judgments⁶ which have rejected the petitioners' contentions in this regard, for the reasons stated therein, in particular the judgment of single bench of the Lahore High Court in D.G. Khan Cement Company's Case (*supra*).
7. In so far as the petitioners' contentions concerning the absence of a non-obstante clause in section 4B Super Tax and the absence of the prefix "in addition to" are concerned, suffice it to say that these have been adequately dealt with by the High Courts. We are in agreement with the conclusions reached, which do not require any interference.
8. Several of the grounds raised in the section 4B cases are common to the grounds raised in the section 4C Super Tax cases. As such grounds attract the same ratio in the context of both provisions, this Judgment deals with them in detail in the section dealing with the section 4C cases, and we do not therefore find it necessary to repeat the discussion here.

Section 4C – Background, Submission of Parties and Findings of the Court.

9. These appeals, transferred to this Court from the Supreme Court under Article 175E(4) of the Constitution of Pakistan 1973 (hereinafter "the Constitution") as amended by virtue of the Twenty-Seventh Amendment to the Constitution⁷, raise fundamental questions concerning the constitutional validity and applicability of Section 4C of the Income Tax Ordinance, 2001 ("ITO 2001") read with Division IIB, Part I, First

⁶ See 2023 PTD 607 titled *Shell Pakistan Limited v. Federation of Pakistan* (Sindh High Court, Division Bench); PLD 2023 Lahore 471 titled *Service Global Footwear Ltd. v. Federation of Pakistan* (Lahore High Court, Single Bench); 2024 LHC 2738 (Lahore High Court, Division Bench).

⁷ Constitution (Twenty Seventh Amendment) Act, 2025

Schedule thereto, which imposes what is termed as "super tax" on High Earning Persons for Tax Year 2022 and onwards (hereinafter referred to as "Section 4C / Section 4C super tax").

10. The impugned judgments emanate from three High Courts: at Sindh, in *Shell Pakistan Limited v. Federation of Pakistan* (2023 PTD 607); at Lahore, in *Service Global Footwear Limited v. Federation of Pakistan* (2024 PTD 1271); and at Islamabad, in *Fauji Fertilizer Company Limited v. Federation of Pakistan* (2024 PTCL CL. 594) and in the judgment dated 15.03.2024 rendered in Writ Petition No. 2436 of 2023, *Pakistan Oilfields Limited v. Federation of Pakistan*. The Revenue, represented by the Commissioner Inland Revenue, the Federal Board of Revenue, and the Federation of Pakistan, assails certain of the findings below, while the taxpayers have cross-appealed against others.
11. The questions principally arising for our determination are:
 - (i) the constitutional validity of Section 4C; (ii) its applicability to Tax Year 2022; (iii) whether the First Proviso to Division IIB, by prescribing a rate of 10% for the fifteen specified sectors, offends Article 25 of the Constitution; (iv) the computation of super tax in respect of income falling under the final tax regime ("FTR") and under the capital gains / separate tax regime; (v) the applicability of Section 4C to petroleum exploration and production ("E&P") companies governed by the Fifth Schedule; and (vi) its application to banking companies for Tax Year 2023. Such further questions as were canvassed at the bar are considered at the appropriate places in this judgment.
12. Section 4C was inserted in Chapter II of the ITO through the Finance Act 2022, passed on 26.06.2022 with effect from 01.07.2022. It is a self-contained charging provision

imposing super tax on "every person" on "income" as defined in sub-section (2) thereof, arising "for tax year 2022 and onwards", which also contains a prescribed method for collection and recovery of the super tax. The rates at which it is imposed are prescribed in Division IIB, Part I, First Schedule to the ITO 2001. The relevant provisions read:

“4C. Super tax on high earning persons.—

- (1) A super tax shall be imposed for tax year 2022 and onwards at the rates specified in Division IIB of Part I of the First Schedule, on income of every person:

Provided that this section shall not apply to banking companies for tax year 2022.

- (2) For the purposes of this section, “income” shall be the sum of the following:—
- ii. taxable income (other than brought forward depreciation and brought forward business losses) under section 9 of the Ordinance, excluding amounts specified in clause (i);
 - iii. imputable income as defined in clause 28-A of section 2 excluding amounts specified in clause (i); and
 - iv. income computed, other than brought forward depreciation, brought forward amortization and brought forward business losses under Fourth, Fifth and Seventh Schedules.
- (3) The tax payable under sub-section (1) shall be paid, collected and deposited on the date and in the manner as specified in sub-section (1) of section 137 and all provisions of Chapter X of the Ordinance shall apply.
- (4) Where the tax is not paid by a person liable to pay it, the Commissioner shall by an order in writing, determine the tax payable, and shall serve upon the person, a notice of demand specifying the tax payable and within the time specified under section 137 of the Ordinance.

- (5) Where the tax is not paid by a person liable to pay it, the Commissioner shall recover the tax payable under sub-section (1) and the provisions of Part IV, X, XI and XII of Chapter X and Part I of Chapter XI of the Ordinance shall, so far as may be, apply to the collection of tax as these apply to the collection of tax under the Ordinance.
- (6) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.]”

13. Division IIB is contained in Part I of the First Schedule to the ITO 2001. It prescribes progressive rates of super tax based on income thresholds:

S.No	Income under section 4C	Rate of Tax	
		For tax year 2022	For tax year 2023 and onwards
(1)	(2)	(3)	(4)
1.	Where income does not exceed Rs. 150 million	0% of the income	0% of the income
2.	Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income
3.	Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income
4.	Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income
5.	Where income exceeds Rs. 300 million but does not exceed Rs. 350 million	4% of the income	4% of the income
6.	Where income exceeds Rs. 350 million but does not exceed Rs. 400 million		6% of the income
7.	Where income exceeds Rs. 400 million but does		8% of the income

	not exceed Rs. 500 million	
8.	Where income exceeds Rs. 500 million	10% of the income:

Provided that for tax year 2022 for persons engaged, whether partly or wholly, in the business of airlines, automobiles, beverages, cement, chemicals, cigarette and tobacco, fertilizer, iron and steel, LNG terminal, oil marketing, oil refining, petroleum and gas exploration and production, pharmaceuticals, sugar and textiles the rate of tax shall be 10% where the income exceeds Rs. 300 million:

Provided further that in case of banking companies for tax year 2023, the rate of tax shall be 10% where the income exceeds Rs. 300 million.]”

14. To properly appreciate Section 4C, it is essential to trace the legislative history of super tax in this jurisdiction. Super tax as a charge has been in existence in the Indian Sub-continent since at least 1917 when it was charged under the Super Tax Act 1917. Under the Income Tax Act, 1922 (“the 1922 Act”), super tax was brought into the mainstream income tax regime and imposed as a permanent feature under section 55 as an additional duty of income tax, charged on total income at rates specifically prescribed for super tax. It has been charged in addition to normal income tax.
15. Under the Income Tax Ordinance, 1979 (“the 1979 Ordinance”), super tax continued under section 10 as an additional duty of income tax on every company and registered firm, on total income at rates prescribed in the Second Schedule. In the seminal decision of Pakistan Industrial Development Corporation v. Pakistan, 1992 PTD 891, the Supreme Court, while adjudicating on the imposition of super tax under section 55 of the Income Tax Act, 1922, held that “super tax is a distinct species of tax,

independent of normal income tax. Super tax is in addition to normal income tax and is not in lieu thereof."

16. Thus, the concept of super tax has featured in the taxation legislation of the Sub-continent since before the Income Tax Act, 1922. Section 4C must be understood in this historical continuum albeit as a tax on income, as per our existing constitutional scheme.
17. Before examining the contentions of the parties, it is useful to summarize the findings of the three High Courts. The High Court of Sindh upheld the vires of Section 4C but held it applied for Tax Year 2023 onwards and not for Tax Year 2022 ("Shell Judgment"); the reasoning was based on the Court's finding that as Section 4B super tax was charged at 0% for Tax Year 2022, this was a promise held out by the legislature that no super tax would be charged for Tax Year 2022. Having held that the charge inapplicable to Tax Year 2022, the Court nevertheless proceeded to strike down the classification of sectors put to the higher rate of super tax under the First Proviso to Division IIB as discriminatory; it bears mention that the First Proviso was applicable for only Tax Year 2022, which the Court had already placed beyond the reach of the charge.
18. The Single Bench of the Lahore High Court partially allowed the writ petitions to the extent of the First Proviso, agreeing with the reasoning of the Sindh High Court, but held the charge applied for Tax Year 2022 and onwards (both parties appealed this "First Service Global Judgment" before the Division Bench). The Islamabad High Court upheld the vires but read down Section 4C, holding it to be inapplicable to Tax Year 2022, applicable for Tax Year 2023 onwards, not applicable to any source of income subjected to final or presumptive tax regime, and qualified its application to income of Fifth Schedule / E&P companies, holding that

such charge would be subject to the terms and conditions of the companies' individual Petroleum Concession Agreements ("PCA") and Rule 4, Fifth Schedule of the ITO 2001.

19. Next, the same Single Judge of the Islamabad High Court decided the petitions in respect of Tax Year 2023 in favour of the taxpayers ("Pakistan Oilfields Judgment" supra). For Tax Year 2023, most taxpayers/petitioners who had challenged Section 4C super tax in the Sindh and Lahore High Courts for Tax Year 2022, elected to file their petitions in the Islamabad High Court instead. They prayed for identical relief as granted by the learned Single Judge in the Fauji Fertilizer Judgment for Tax Year 2022. Apart from granting them relief in identical terms, the learned Single Judge also held that writ petitions filed by aggrieved taxpayers could be entertained at the Islamabad High Court regardless of the jurisdictional location of the Commissioner / tax formation vested with jurisdiction to charge, collect or recover the super tax. The Pakistan Oilfields Judgment further held that a writ issued by a Court declaring a law to be invalid could be implemented beyond its territorial jurisdiction as qualified by Article 199 of the Constitution; the judgment allowed banking companies' petitions, granting them relief to the extent that the rates of tax for Tax Year 2023 would not be applicable to them. Lastly, the Division Bench of the Lahore High Court, seized of both parties' appeals arising from the First Service Global Judgment, allowed the taxpayers' appeals while dismissing the Department's appeals (the "Second Service Global Judgment").
20. Ms. Asma Hamid, learned ASC, led the arguments for the Revenue in the civil appeals filed against the judgment of the Sindh High Court, the civil petitions for leave to appeal filed against the judgment of the Division Bench of the Lahore High Court, and the intra-court appeals filed against the judgments of the Single Bench of the Islamabad High Court.

She submitted that Section 4C is a constitutionally sound exercise of the legislature's sovereign power to tax. Her principal contentions may be summarized as follows:

- (a) The sovereign legislature has plenary power to impose taxes prospectively or retrospectively, with no constitutional limitation barring retrospective taxation. The express language "for tax year 2022 and onwards" is unambiguous.
- (b) The closing of a tax year, the filing of a return of income, and the closing of accounts do not constitute past and closed transactions that would bar the imposition of a tax on the income of a past tax year, particularly as such claims were not rooted in any statutory provision of the ITO 2001 canvassed at the bar or in their pleadings by any taxpayer.
- (c) The doctrine of promissory estoppel does not operate against the legislature. Past transactions can be affected by retrospective legislation, as held in *Pakistan v. Salahuddin* PLD 1991 SC 546, *Molasses Trading vs. Federation of Pakistan* 1993 SCMR 1905, and *Mekotex Pvt. Ltd. vs. Federation of Pakistan* PLD 2024 SC 1168.
- (d) The law as it stands on the 1st day of July succeeding the tax year will be applicable to the tax payable for that year, as held in *Shahnawaz Pvt. Ltd. vs. Pakistan* 2011 PTD 1558.
- (e) Taxing 15 sectors at a higher rate of super tax under Section 4C for TY 2022 through the First Proviso is based on their exponential profits in TY 2022 as a result of their systemic infrastructure, and superior ability to withstand the economic ravages of the Covid-19 years that had adversely affected other sectors. The classification meets the condition of intelligible differentia with rational nexus to the objective to be achieved as the legislative objective is of raising revenue from those who benefited most as per well-established fiscal principles of progressive taxation and 'capacity to pay'. It is also well established by the *Elahi Cotton Mills* case that not everything has to be taxed in order to tax something. Reliance was placed on *Elahi Cotton Mills* (PLD 1997 SC 582 at para 31),

1991 SCMR 1041, PLD 1975 SC 506, 2018 PTD 287, 2020 PTD 1742, and AIR 1967 SC 691.

- (f) Sections 4B and 4C are distinct taxes with different thresholds (Rs. 500 million vs. Rs. 150 million, respectively), different rates, and different objectives. The argument that Section 4B's 0% rate for TY 2022 bars Section 4C is misconceived.
 - (g) A non-obstante clause is unnecessary because Section 4C is not inconsistent with any other provision of the Ordinance. The very definition of "super tax" (established in the PIDC case) confirms it is in addition to income tax.
 - (h) The definition of "income" in Section 4C(2) read with its sub-sections treats all sources uniformly — whether under normal, final, minimum, or separate tax regimes — to avoid discrimination. Section 4C(2)(iii) provides for imputation of presumptive income to bring it at par with normal tax regime taxpayers, which is in fact a concession that reduces the liability thereunder from what it would be otherwise.
 - (i) Income arising to E&P companies will be subject to Section 4C super tax by virtue of Rule 4AB of the Fifth Schedule. The amount payable will be determined by the Commissioner, who may consider the individual PCA involved and Rule 4 of the Fifth Schedule.
21. Both the Revenue and the Federation submitted that the legislature, while budgeting for Financial Year 2023, observed that the economic devastation caused by a variety of fiscal and social factors had caused a huge shortfall of PKR 215 billion for the impending financial year. It was on the basis that the legislature deemed it fit to raise revenue expediently in order to provide some cushion for the country in the event of a national calamity, situation, disaster, etc. It was also observed that the common man and salaried classes were already taxed to the hilt through direct and indirect taxes, and that the legislature had taken a deliberate policy decision to increase direct taxes by imposing a super

tax on high earning persons, with a higher rate on certain sectors. The budget speech of the Finance Minister in June 2022, policy statement and several reports, analysis of Pakistan Stock Exchange and certified comparative statements were placed on record in support of these contentions.

22. In addition to the above principal contentions, counsels for the revenue supported the finding of the Single Bench of the Lahore High Court on the application of Section 4C to TY 2022. They contended that the ratio of the Sindh High Court in disallowing retrospective application of Section 4C to TY 2022 is flawed and unsustainable. The Sindh High Court disallowed the application on the ground that as the rate of super tax under Section 4B was reduced to 0% for TY 2022, therefore no super tax at all could be imposed for TY 2022. She contended that this flawed finding was a result of the Court's assumption that the two provisions are identical and apply to the identical set of persons, whereas in fact the two super taxes are imposed for different periods, on different persons, at different rates, and for different objectives. Even at a bare glance, when the thresholds of the two super taxes are different meaning thereby they are not applicable on the identical set of persons, the ratio of the learned Sindh High Court's judgment falls to the ground and the analogy drawn is therefore *ex facie* unsustainable.
23. In respect of the judgments of the Islamabad High Court, the counsel submitted that the reading down of Section 4C left it in a shape that is virtually tantamount to having struck it down as *ultra vires*. She submitted that the finding of income arising in TY 2022 being termed a "past and closed transaction" has no foundation in law, as the petitioner taxpayers failed to rely on a single provision in the ITO 2001 that would give rise to even a vested right against tax being imposed through the Finance Act 2022 on income earned in

TY 2022. She submitted that the taxpayers' reliance on the Molasses Case was misplaced and distinguishable. She submitted that the doctrine of past and closed transactions can be invoked in a closed set of circumstances where specific statutory provisions have been relied upon, but this would be determinable on a case-to-case basis, as held in para 8 of the Mekotex Case. Ms. Hamid contended that when the Constitution places no fetters on retrospective taxation, the same cannot be assumed by judicial interpretation. She further submitted the following examples of taxes in the ITO 2001 that had been imposed with "retrospective" effect: the surtax imposed vide Section 4A of the ITO 2001 through tax amendment ordinances in March and May 2011 also took effect on income earned in portions of Tax Year 2011, which had been upheld by the Sindh High Court in 2011 PTD 2229 and not pressed by the taxpayers in appeal before the Supreme Court; the Internally Displaced Persons Act 2015, imposed through the proviso to the First Schedule to the ITO 2001 was also imposed on Tax Year 2015 and had been upheld by the Sindh High Court in Syed Nasir Ali vs. Pakistan 2010 PTD 1924 and further by the Supreme Court in judgment dated 05.09.2022 in C.A. 1261 of 2010 titled Commissioner Inland Revenue vs. Syed Nasir Ali. She candidly conceded that although the question of retrospective application had not been expressly adjudicated in the aforesaid cases, these are prime examples of the exercise of plenary power to impose taxes by the legislature.

24. On the finding of territorial jurisdiction in the Pakistan Oilfields Judgment, Ms. Hamid submitted that the practice of forum-shopping, especially in tax matters, had been effectively nipped in the bud by the Supreme Court through the Sandalbar Judgment⁸. In Sandalbar, the Supreme Court held that the dominant purpose of the petitioner being

⁸ *Sandalbar Enterprises Pvt. Ltd. vs. Central Board of Revenue*, PLD 1997 SC 334

avoidance of his tax liability, he was bound to approach the High Court which enjoyed territorial jurisdiction as qualified by Article 199 of the Constitution over the person to whom such a writ was to be issued, i.e., the (tax) official concerned. Ms. Hamid contended that the Islamabad High Court had reversed decades-old settled jurisprudence by inverting that ratio — terming the declaration on the vires of a tax by an aggrieved taxpayer as his dominant purpose instead of avoidance of his tax liability. The facts speak for themselves when hundred of taxpayers rushed to the Islamabad High Court for relief in TY 2023 solely on the basis that the Court gave a more favorable judgment to taxpayers than the High Courts of Lahore and Sindh. Assailing the Islamabad High Court's finding that the interim relief granted was merely an ancillary result of the dominant relief, she submitted that this was a *carte blanche* for taxpayers in future to leave their show-cause notices and goods declarations behind and seek only a declaration from a favorable Court of their choosing regardless of territorial jurisdiction, and obtain an "ancillary" stay order. She submitted that the assumption of jurisdiction by the learned Single Judge had led to confusion and chaos, leaving Commissioners in Lahore and Karachi confronted with contradictory findings in respect of a single taxpayer. Moreover, the Islamabad High Court had proceeded to direct that its findings be implemented through circulation/instructions by FBR to be applied in every territory of Pakistan. She submitted that the reasoning provided for this directive was that a judgment that included a writ of mandamus was to be preferred over one that had not issued such a writ. Counsel submitted that this finding was in contradiction of settled law that findings of a High Court are limited to the territorial boundaries of its jurisdiction, therefore unsustainable, being without foundation in law and violative of Article 199 of the Constitution. She further submitted that in case this Court

proceeded to sustain the objection of the taxpayers' counsel that the issue of territorial jurisdiction may not be adjudicated in this case, the question of the impugned instruction by the learned Single Judge warranted to be set aside independently thereof.

25. In respect of the Lahore High Court's Division Bench's judgment, the counsel submitted that the finding on past and closed transactions was not sustainable, based as it was on a misapplication of law and legal principles.
26. Counsel further assailed the allowing of banking companies' petitions by the Islamabad High Court in the Pakistan Oilfields Judgment. According to her, banking companies obtained the favorable judgment based on a misleading submission that they too had been subjected to retrospective legislation under Section 4C. This was blatantly false, as the proviso to Section 4C exempted banks from Section 4C for TY 2022, while the Second Proviso to Division IIB provided it would apply to banks for Tax Year 2023 and onwards at the rate of 10%. In the Finance Act 2023, despite the revision of super tax rates in Division IIB, the rate on banks remained 10%. Therefore, the question of retrospective application to banks did not arise.
27. All other counsel for the Revenue, Mr. Ashtar Ausaf Ali, Sr. ASC; Dr. Shahnawaz Memon; Hafiz Ahsaan Ahmad Khokhar; Mr. Saalim Salaam Ansari; Mr. Zeeshan Abdullah; Mr. Muhammad Nasir Khan; Malik Itaat Hussain Awan; Mr. Muhammad Faisal Khalid; Dr. Farhat Zafar; Mr. Ghulam Shoaib Jally; Mr. Babar Bilal; Mr. Riaz Azam Bhopera; Ch. Zafar Iqbal; Mr. Ibrar Ahmed; Mr. Shehzad Ahmed Cheema; Mr. Muhammad Yahya Johar; Mr. Munawar Ali Memon; Ch. Imtiaz Ahmad; Dr. Abrar Ahmad; Ms. Humaira Bashir; and Mrs. Misbah Gulnar Sharif, while adopting the arguments of Ms. Asma Hamid, ASC, advanced some additional arguments

which are discussed below but are not reproduced here for the sake of brevity.

28. The taxpayers were represented by several eminent counsel, whose submissions are summarized below.
29. Mr. Makhdoom Ali Khan, Senior ASC, representing a single respondent, Mari Petroleum (a domestic exploration and production company), raised a preliminary objection regarding the competency of the appeals, submitting that levy, charge, and collection are distinct functions and that FBR and CIR have no role in the levy of tax, that being the Federation's exclusive domain. He also submitted that the engagement of private counsel to represent the Revenue Department violated the directive of the Supreme Court in *Rasheed Ahmad vs. Federation of Pakistan*, PLD 2017 SC 121. He strongly objected to the Revenue Department's representation by any person other than the law officers of the Government/Office of the Attorney General. Counsel argued that all appeals filed by FBR/CIR are therefore incompetent, noting that the Federation itself has not filed even one appeal. Counsel contended that Section 4C could not be applied to the income arising in TY 2022 retrospectively, relying on the *Al-Samrez*⁹ and *Molasses*¹⁰ precedents, and submitting that the Federal Government could resolve the situation by passing curative legislation, as retrospective curative laws in those cases were enacted only after judicial determination. Counsel further contended that the First Proviso of Division IIB, Part I, First Schedule of the ITO 2001 creates a new class of persons within the Schedule, which cannot travel beyond what Section 4C itself contemplates. Mr. Makhdoom Ali Khan placed his greatest emphasis on the inapplicability of Section 4C to income of E&P companies, which falls to be computed and charged as

⁹ 1986 SCMR 1917

¹⁰ 1993 SCMR 1905

per the Fifth Schedule to the ITO 2001. He argued that the terms and conditions of the PCAs read with sections 3 and 4 of the Regulation of Mines and Oil-fields and Mineral Development (Government Control) Act, 1948 (the “1948 Act”) means that the applicable tax regime had been locked into the PCAs, which prevailed over any subsequent amendments to the tax statute. If the legislature wanted to impose fresh taxes on E&P companies, fresh PCAs would have to be executed or old ones amended. According to him, any deviation from such promise would be a breach of sovereign guarantee and lead to catastrophic consequences for Pakistan on the international dispute resolution stage, as had been proved in the past. Mr. Makhdoom Ali Khan submitted that his client remained unsatisfied with the finding of the Pak Oilfields Judgment to the extent that after the PCAs stipulated the rate of tax payable, there was no room for the imposition of Section 4C super tax. He urged this Court to declare Section 4C wholly inapplicable to income arising from petroleum business falling under the Fifth Schedule. Mr. Makhdoom Ali Khan vehemently opposed the revenue’s objection to the maintainability of writ petitions in the Islamabad High Court on the ground of territorial jurisdiction; he contended that since only questions as to the vires of Section 4C could be settled by this Court, the question of territorial jurisdiction did not touch the validity of section 4C. In support of this, he referenced the order dated 12.03.2025 passed in these cases under Article 186A of the Constitution, through which the cases were requisitioned to the Supreme Court.

30. Mr. Khalid Javed Khan, Senior ASC, representing companies in the LNG, chemicals, fertilizers, and power sectors, submitted in support of the finding of the Sindh High Court’s Shell Judgment that a vested right is inherent in persons covered by Division IIA who were to pay super tax at a 0%

rate for Tax Year 2022 under Section 4B, and that Section 4C could not destroy this vested right, nor could Parliament claim tax under both provisions for the same tax year. Counsel argued that Section 4C is conspicuously missing a non-obstante clause, a deeming clause, and a retrospectivity clause, thereby burdening the Court to read all these elements into the provision. On the First Proviso, counsel contended that Section 4C itself makes no classification — it applies to every person — and that the First Proviso introduces discrimination within the class by taxing specified sectors based on the nature of business rather than income. Counsel drew the Court's attention to Section 99D of the ITO 2001, which imposes a separate windfall tax on income for years including Tax Year 2022, arguing that this demonstrates the legislature knows how to impose retrospective windfall taxation when it intends to do so. Counsel further invoked the doctrine of promissory estoppel and questioned why courts make every effort to save the statute but extend no similar protection to vested rights. He also relied on the doctrine of "legal misfire" to contend that the legislature had failed to achieve the objective of imposing a super tax as a result of poor drafting, which was off the mark and thus illegal.

31. Mr. Rashid Anwar, ASC representing exporters and textile companies, submitted that his clients are taxed on turnover, not profit, under the Final Tax Regime ("FTR"), and that super tax on such persons is not a tax on income since income and turnover are entirely different concepts. Counsel contended that persons taxed under the FTR cannot be charged super tax because super tax by admission of the revenue department falls under Entry 47 of the Federal Legislative List while FTR operates under Entry 52. He submitted that as taxes under Entry 52 can only be charged in lieu of income tax as settled by the Supreme Court's Elahi

Cotton Mills Judgment¹¹, therefore the source of FTR income cannot be put to charge under S. 4C.

32. Dr. Farogh Naseem, ASC representing banks and petroleum companies, submitted that the Mekotex judgment is distinguishable and per incuriam, with a review petition currently pending. Counsel argued that retrospective taxation cannot be given effect unless there is express language or necessary intendment, and that Section 4C lacks a non-obstante clause, deeming clause, and express retrospectivity language. On the issue of vested rights, counsel submitted that tax liability crystallizes on the last date of the tax year and that the law as it stood on 30.06.2022 should apply to Tax Year 2022, characterising the filing of a return as merely an administrative act that does not revive or create fresh liability. Dr. Farogh Naseem vehemently defended his client banking companies from the Revenue's allegation that they had misled the Islamabad High Court by stating that they too were liable to retrospective application of Section 4C. He relied heavily on the language used in Rule 7C of the Seventh Schedule applicable to banking companies to contend that it was the legislature itself which had drafted the law unwisely, therefore any ambiguity ought to be construed in his client's favour.
33. Mirza Mehmood Ahmed, ASC representing taxpayers with capital gains on securities, submitted that capital gains on disposal of securities are covered by Entry 52, not Entry 47, and therefore Section 4C cannot apply to such income. Counsel argued that Section 37A creates a separate, self-contained block of income with its own regime, and that in the absence of a non-obstante clause in Section 4C relating

¹¹ PLD 1997 Supreme Court 582

to Section 37A, super tax cannot be imposed on capital gains on securities.

34. Mr. Salman Akram Raja, ASC representing petroleum exploration and production companies, submitted that E&P companies are governed by a special statutory and contractual regime originating in the 1948 Act and incorporated into the Fifth Schedule of the Ordinance. Counsel contended that the tax liability of these companies is capped at 40% under their respective PCAs, and that Section 4C being a general provision, cannot displace this special regime without an express override clause.
35. Mr. Ahmad Jamal Sukhera, ASC contended that the department never challenged the finding of the Fauji Fertilizer Judgment on the presumptive tax regime which thus attained finality. He submitted that the imposition of super tax under Section 4C was a manifest arbitrariness and restriction on the right to do business. Mr. Sukhera stated that special-year taxpayers closed their accounts by 31 December 2021, therefore they were not subject to any tax imposed even a day after the close of their tax year. He averred that it is the tax/rate that stands on the last day of the tax year that will apply to the tax year that has closed. He submitted that if not stopped in its tracks, the government would proceed to impose multiple taxes in an unhindered way. Mr. Sukhera further submitted that his arguments had held sway in the Islamabad High Court and found favour with the Single Judge on a number of issues, including that businesses bore an unnecessary burden of taxes due to unchecked lavish and careless spending by the government. He contended that if state-owned enterprises were to work efficiently and the executive were to reduce its own losses and expenditure, there would be no need to ask the taxpayers to foot the bill as was presently the case. According to him, additional taxation without exhausting

alternatives is ultra vires. In support of this contention, Mr. Sukhera relied extensively on the Fiscal Responsibility & Debt Limitation Act, 2005 and the report of the World Bank, which documents he stated he had placed on record in the Islamabad High Court. Relying on the same Act 2005, he claimed that the government had already violated several deadlines set in pursuance of the Act. Mr. Sukhera submitted that the judgments of the Islamabad High Court reflected a deep, analytical understanding of tax laws. When confronted as to whether his appreciation was not self-contradictory when he himself had then filed appeals to challenge the judgments, he replied that he was not satisfied that Section 4C had been left on the statute book by the learned Single Judge and his appeals were filed to strike down Section 4C completely. His last contention was that the rates of super tax under Section 4C tax the entire income in a slab / bracket as per Division IIB, instead of taxing only the portion of income exceeding the threshold as was the case for salary brackets. Mr. Sukhera spent a good deal of time arguing the merits of American jurisprudence on reasonableness in tax imposition and relied on several American citations that had struck down taxes based on being unreasonable.

36. Mr. Shahzad Atta Elahi, ASC drew our attention to several statutes that had been given retrospective effect by the legislature in order to emphasize that retrospective effect if given, had to contain appropriate language that was missing in S. 4C. According to him, this constituted “weak” retrospectivity as opposed to the desirable “strong” retrospectivity the legislature was capable of legislating. When confronted with the admitted fact that he had not contested the vires of S. 4C before the Lahore High Court,

the counsel contended that the law could also be struck down as being unreasonable; he argued that the legislature must respect Article 2, 3A and 4 of the Constitution.

37. Mr. Ijaz Ahmed, ASC, adopted the arguments of Mr. Makhdoom Ali Khan, Senior ASC and in addition laid statistics before this Court which had also been presented by him before the Sindh High Court to argue that the department's classification in the First Proviso was not justified. His primary arguments pertained to his clients in the tobacco industry who were aggrieved of the expropriatory nature of tax under S. 4C.
38. Dr. Ikram-ul-Haq, ASC, Mr. Abid Subhan, ASC, Mr. Aziz Nishtar, ASC and Mr. Ovais Ali Shah, ASC, all representing taxpayers from Lahore and Sindh, adopted the arguments of Mr. Makhdoom Ali Khan, Senior ASC and added some arguments of their own which are not reproduced here for the sake of brevity. Their emphasis was on the exploitative nature of S. 4C and that it focused on extracting taxes on an overtaxed segment of the tax base and was violative of Article 18, freedom of business and trade as guaranteed under the Constitution.
39. At the outset, we note that the legislative competence of Parliament to enact Section 4C has been upheld by all three High Courts. No taxpayer from Sindh has challenged the Sindh High Court's judgment; no taxpayer from Punjab has challenged the Lahore High Court's judgment on this point. Additionally, the vires of Section 4C were never in question in the Lahore High Court proceedings, as acknowledged in the judgment of the Division Bench of the Lahore High Court at paragraph 6.
40. The constitutionality of a fiscal statute is tested on whether (a) it is passed by the competent legislature; (b) it is

confiscatory; or (c) it is discriminatory¹². The legislative competence of Section 4C not being in question, we have considered all other questions of law raised on the anvil of constitutionality as established in terms of the above parameters and answer them in the manner set out below.

41. The central dispute concerns whether Section 4C applies to Tax Year 2022. The provision expressly states that it applies "for tax year 2022 and onwards". The taxpayers contend that this constitutes impermissible retrospective taxation, violating vested rights and destroying past and closed transactions, as their accounts stood closed prior to the enactment of the Finance Act 2022.

Special-year taxpayers submitted that, their Tax Year 2022 having ended on 31.12.2021, they had, in compliance with the requirements of the Companies Act 2017, held their Annual General Meetings and distributed dividends on the footing of the law as it stood on the last day of that tax year. These steps, it was urged, were irreversible; all their business, commercial, and financial decisions for that year had been concluded on its last day. Normal-year taxpayers, whose accounts closed on 30.06.2022, adopted the same position.

The taxpayers placed principal reliance on the Supreme Court's judgments in the Molasses Case and the Islamic Investment Bank Ltd. Case¹³ to submit that past and closed transactions could not be disturbed by subsequent legislation here, the Finance Act 2022 - and that only the rate of tax in force on the last day of Tax Year 2022 could be imposed on the income of that year. The taxpayers' position, in substance, was that the law in force on the last day of the

¹² *Federation of Pakistan v. Haji Muhammad Sadiq*, 2007 PTD 67; *Anoud Power Generation Limited v. Federation of Pakistan*, PLD 2001 Supreme Court 340; *Elahi Cotton Mills Ltd. v. Federation of Pakistan* PLD 1997 Supreme Court 582.

¹³ 2016 SCMR 816

tax year alone governed, and that the Finance Act 2022, enacted thereafter, could not reach back to claim income already earned.

42. Before us, the taxpayers conceded that while the legislature is vested with power to enact laws with retrospective effect, a retrospective tax is impermissible unless the required express language or necessary intendment is used by the legislature. They argued that retrospectivity in S. 4C should have been expressly mentioned using phrases like "with effect from" or "deemed to be from" as in many other statutes which were placed on record by Mr. Shahzad Atta Elahi, ASC during his arguments.
43. We have also examined S. 4C while considering the taxpayers' contentions about the absence of a non-obstante clause and the term "in addition to", as is found in the language of provisions imposing super tax under the 1922 Act and 1979 Ordinance.
44. It is convenient, at this stage, to place Section 4C within the context of the ITO 2001 in which it sits. The expression "tax", as defined in Section 2(63), means "any tax imposed under Chapter II, and includes any penalty, fee or other charge or any sum or amount leviable or payable under this Ordinance." Section 4C stands within that very Chapter and thereby falls squarely within the statutory conception of "tax" in the Ordinance. The expression "income" is, in turn, defined in Section 2(29) in expansive and inclusive terms: it "includes any amount chargeable to tax under this Ordinance, any amount subject to collection or deduction of tax" under the enumerated withholding provisions, "any amount treated as income under any provision of this Ordinance, and any loss of income", the definition thus extending well beyond income accruing in the ordinary commercial sense, and accommodating classes of receipts

which the legislature has chosen to treat as income by deeming or inclusion. Section 4, the general charging provision, imposes income tax for each tax year at the rates specified in Division I or II of Part I of the First Schedule on every person who has taxable income, and is itself expressly made "subject to this Ordinance" — language conspicuously absent from Section 4C. Sub-sections (4) and (5) of Section 4 further make clear that certain classes of income may be subjected to separate taxation under Sections 5, 6 and 7, or to collection or deduction under Part V of Chapter X as a final tax, and that such income is then excluded from the computation of taxable income. Section 8 gives effect to this segregation by providing that the tax imposed under Sections 5, 6 and 7 shall be a "final tax" on the amount in question, which shall not thereafter be chargeable to tax under any head of income, nor be reducible by deductible allowances or the set-off of losses. The scheme, therefore, is one in which the ITO 2001 expressly contemplates a plurality of charging regimes — a general charge in Section 4, separate charges in Sections 5 to 7, and final-tax or presumptive regimes in Part V of Chapter X — operating concurrently and side by side, each with its own computational framework and each identified distinctly wherever one is intended to be in lieu of another.

Section 74, which governs the tax year, provides that the "normal tax year" is the period of twelve months ending on the 30th of June, denoted by the calendar year in which that date falls; but recognizes, in sub-sections (2) to (10), two departures: a "special tax year" — a twelve-month period ending on a day other than the 30th of June, permitted by the Commissioner on application where the taxpayer demonstrates a compelling need and a "transitional tax year", being the bridging period that intervenes when a taxpayer moves between the two.

Read in combination, these provisions dispose of several of the taxpayers' contentions on the face of the statute. First, because Section 4C falls within Chapter II and is therefore a "tax" within Section 2(63), and because "income" is a defined term of wide import in Section 2(29), Section 4C's own definition of "income" in its sub-section (2) does not offend any structural principle; it simply exercises, in the manner repeatedly sanctioned by this Court, the legislature's entitlement to identify a composite of specified amounts as the base on which its particular charge shall operate. Secondly, the absence from Section 4C of the phrase "subject to this Ordinance" - a phrase which opens Section 4 is not, as the taxpayers suggest, a drafting lapse; it is a considered legislative choice that confirms Section 4C as a self-contained charge, not subordinated to, nor in lieu of, any other charging provision. Thirdly, the fact that the Ordinance contemplates normal, special, and transitional tax years, each potentially ending on a different date, itself explains why Section 4C could not, without producing absurdity, have been drafted in terms of a specific calendar date; the phrase "for tax year 2022 and onwards" is the only formulation by which a single temporal anchor can be fastened uniformly to every class of taxpayer. Section 4C, on a harmonious reading alongside Sections 2(29), 2(63), 4, 8 and 74, therefore sits in that manner within the framework of the ITO 2001.

45. The taxpayers additionally contended that filing of a return is merely an administrative act which has no bearing on the past transaction of a closed tax year for the purposes of the liability owed in respect of it which crystallised on the last day of the tax year.
46. In response to the above, the Revenue relied on a three-fold argument. First, the sovereign right to tax can be exercised

with retrospective effect to affect past transactions at any time; the legislature can impose a tax with retrospective effect at any time on any past tax year, whether through a Finance Act passed on 1st day of July or any time during the financial year. In this regard, the Revenue submitted the following example through their written submissions:

"at the passing of the Finance Act on 1st July 2022, tax rates may be made applicable prospectively and retrospectively in the following manner: (1) withholding tax rates as amended are prospectively applicable with immediate effect on all transactions, e.g. on cash withdrawal, SIM use, sale/purchase, etc.; (2) tax on income arising in TY 2023 will be paid with the return filed in September/December 2023; (3) a tax can be charged on income for the tax year that has just ended on 30.06.2022, for e.g. s. 4C on TY 2022; (4) a charge can be created on income arisen in tax years the return of which has been filed in previous years, e.g. section 99D of the Ordinance charged on TY 2023 and preceding 3 tax years."

47. Counsels for the Revenue contended that judicial interpretation of the various income tax laws by the superior courts over the years supports that, as the Finance Act in any year pertains to revenue to be raised for the impending financial year ahead, it is only logical that the taxes imposed through the Finance Act are tailored to raise sufficient revenue to meet the expected expenditure for the coming financial year, and not to collect only what was due for the past tax year, for what was collected for the past tax year is spent therein. This, they contend, is in consonance with the budget-making process provided in Article 80

of the Constitution. Primary reliance was placed on *M/s Noon Sugar Mills Ltd. v. The Commissioner Income Tax, Rawalpindi* 1990 PTD 768; *Elahi Cotton Mills Limited v. Federation of Pakistan* PLD 1997 SC 582; *Shahnawaz (Pvt.) Ltd. v. Pakistan* 2011 PTD 1558 (the "Shahnawaz Case"); and 2017 PTD 237 *Commissioner Inland Revenue v. M/s Jamshoro Power Company Limited*.

48. Second, the Revenue argued that compliance with statutory requirements of the Companies Act 2017 cannot be relied upon by special-year or normal-year taxpayers to evade tax liability under the Income Tax Ordinance 2001, as even otherwise Section 3 of the ITO provides overriding effect thereto. Reliance was placed on the judgment of the Sindh High Court reported as 2011 PTD 2229 *Lotte Akhtar Beverages v. Federation of Pakistan*, which was not pressed in appeal and was dismissed as withdrawn before the Supreme Court. Further, taxpayers have not invoked any statutory provision in the Ordinance on which they could lay claim to such transactions/steps being past and closed for the purposes of protection from tax liability under the Ordinance.
49. Third, the Revenue argued that Section 4C is not strictly a retrospective law, as the tax thereunder is payable after the passing of the Finance Act 2022, i.e., prospectively.
50. The most vociferously argued by the Revenue, that the doctrine of promissory estoppel could not be pressed against the legislature; a fresh tax could be imposed where none existed before. Reliance was placed on *Pakistan v. Salahuddin* PLD 1991 SC 546; *Muhammad Ashraf* PLD 1993 SC 176; *Army Welfare*

Sugar Mills 1992 SCMR 1652; and Federation of Pakistan v. Shaukat Ali Mian PLD 1999 SC 1026.

51. In rebuttal to the Revenue, the taxpayers relied on several judgments, most notably two recent judgments of the Supreme Court in the Molasses Case and the Powerline Case; the latter, they claimed, was a negation of the principle held in the Shahnawaz Case by the same author judge, thus laying to rest the proposition that the law as it stood on the 1st day succeeding the tax year would be applicable, and replacing it with the proposition that the law as it stands on 30 June (the last day of the tax year) will apply, based on the distinction drawn between the scheme of the past income tax laws and the ITO 2001. In rejoinder, the Revenue stated that the Powerline Case contains in paragraph 43 thereof an expression of prospective application of that judgment, and even otherwise does not distinguish the Shahnawaz Case or its relevant finding; moreover the relevant finding in the Shahnawaz Case was never assailed by any taxpayer and the judgment was upheld by a 3-member Bench of the Supreme Court; therefore the finding could not be upset by an equal-sized Bench of the Supreme Court.
52. We have heard the arguments and studied the case law with the able assistance of all counsels. From the cases cited at the bar, we observe that there is a line of judgments which have deliberated on the proposition of past transactions as it has been discussed above. We begin by studying the most relevant citations canvassed at the bar by the parties before us.

In the Molasses Case, 1993 SCMR 1905 it was held:

"It also cannot be disputed that the legislature, which is competent to make a law, has full plenary powers within its sphere of operation to legislate retrospectively or retroactively."

In the Shahnawaz Case (upheld by the Supreme Court), it was held:

"The second principle of income tax law is that income tax legislation, as applicable to a given tax year, is normally regarded as being the law as it stands on the first day next succeeding the tax year." (para 7)

"Section 74 of the 2001 Ordinance defines a tax year as meaning the twelve-month period ending on 30th June. This is called the 'normal tax year', and it follows that in respect of such a tax year, the 2001 Ordinance will normally be regarded as applying as it stands on the 1st of July, the next succeeding day. A 'special tax year' is defined in the same section as a twelve-month period ending on a day other than 30th June. However, it is well-settled that even in relation to such a tax year, the 2001 Ordinance will be regarded as applying as it stands on the relevant 1st of July. In effect, what this means is that the 2001 Ordinance is regarded as applying in relation to a tax year as amended by the Finance Act of that year." (para 7)

"Each tax year is a separate unit of assessment, and the 2001 Ordinance applies in relation to each such year in a specific manner, i.e., as it stands on the day next succeeding the last day of the tax year." (para 13)

In the Elahi Cotton Mills Case (para 28), the Supreme Court upheld the introduction of new charges through Finance Acts, observing that in substance: that Parliament may introduce a new and distinct charge through a Finance Act; that what is not "income" under the Income Tax Act can be made income by a Finance Act; that an exemption granted by the Income Tax Act can be withdrawn by the Finance Act; and that, subject to constitutional limitations, additional tax revenue may be collected either by enhancing the rate or by the levy of a fresh charge. Further, in paragraph 56, the

Supreme Court held that an assessment is a charge in respect of the income of the previous year and rejected the contention that the provisions were being enforced retrospectively.

In the judgment of the Sindh High Court relied upon by the Revenue, "Commissioner Inland Revenue v. M/s Jamshoro Power Company Limited" 2017 PTD 237, it was held:

"...As is well known, the 2001 Ordinance (like the predecessor legislation) applies, generally speaking, in respect of the relevant income period as it stands on the next succeeding first of July... Under the 2001 Ordinance, the equivalent concept is that of a 'tax year', which is defined in section 2(68) read with section 74(1)... Thus, the 2001 Ordinance had to be applied to the respondent taxpayer in respect of the tax year 2008 as it stood on 01.07.2008. But it is not in dispute that on that day section 113 had been omitted. Thus, the tax in terms of that section could not be levied on the respondent. In our view, the conclusion arrived at by the learned Tribunal is correct and requires no interference by this Court."

In the Muhammad Ashraf Case, PLD 1993 SC 176, it was held:

"In a recent case reported as Pakistan v. Salahuddin PLD 1991 SC 546 the operation of the doctrine of promissory estoppel is stated to be subject to several limitations, including the one that it cannot be invoked against the legislature or the laws framed by it because the legislature cannot make a representation... on no principle or rule of law, it can be urged that merely because at one time no regulatory duty was imposed and was in force, when the contract was entered into, any embargo is thereby created upon the delegate of the legislature to impose the tax at any time irrespective of any transaction entered into..."

In the Commissioner Inland Revenue vs. Mekotex (Pvt.) Limited PLD 2024 SCMR 1168 ("Mekotex Case"), the Supreme Court held:

"Given the above constitutional position, which imposes no restriction on enacting civil laws either prospectively or retrospectively within constitutional limits, the settled principles of law regarding the legislature's power to enact civil laws with retrospective effect are as follows. The legislature's power to legislate includes the power to legislate with retrospective effect. A legislature that is competent to make a law on a particular subject also has the power to legislate such a law with retrospective effect and can, by legislative fiat, even take away vested rights or affect past and closed transactions. Therefore, when a legislature gives retrospective effect to a law, either by express provision or by necessary implication, no protection can be afforded to vested rights contrary to that law... The Constitution only bars retrospective legislation concerning criminal liabilities, not civil rights and obligations." (para 8)

"A vested right becomes a past and closed transaction when such right is exercised at a specific occasion and under specific circumstances. It has also been clarified that since such specific occasions and circumstances may vary under different laws, it is determined on the basis of the peculiar facts and legal position of each case whether a vested right has turned into a past and closed transaction..." (para 35)

In *D.C. Gouse & Co. v. State of Kerala*, AIR 1980 SC 271, from the Indian jurisdiction, relied upon by the Revenue, it was held that: a statute is to be deemed retrospective if it "takes away or impairs any vested right acquired under existing laws, or creates a new obligation, or imposes a new duty, or attaches a new disability in respect of transactions or considerations already past", but that a statute "is not properly called a retrospective statute because a part of the requisites for its action is drawn from a time antecedent to its passing".

53. The taxpayers' reliance on the Islamic Investment Bank Ltd. Case is misplaced for at least three reasons. First, the very proposition now pressed before us — whether a fresh tax

may be imposed, where none existed, with effect from a previous tax year — was never in issue in that case, nor was it determined. Secondly, the observations in paragraphs 15 and 16 of that judgment, on which the taxpayers rely, recognize that tax liability accrues on the last day of the accounting year; but the vested right there identified is a right vested in the State to claim its tax, not in the taxpayer to resist a further tax. The case itself was decided against the taxpayer, and nothing turned on the proposition either way. Thirdly, the issue actually before the Supreme Court was a narrow and sui generis one: whether a notice issued under Section 122(5A) of the 2001 Ordinance was valid where the assessment year related to an income year falling before the repeal of the 1979 Ordinance. The Supreme Court answered that question by holding that the saving provision in Section 239(1) of the 2001 Ordinance was intended to permit the amendment of assessments from years preceding the repeal — "it did not appeal to reason," the Court observed, "that the law would have left a vacuum" for such years — and the notice under Section 122(5A) was accordingly treated as if it had been passed under Section 66A of the 1979 Ordinance. None of that ratio touches the question before us. The case is, with respect, distinguishable.

54. In the Powerline Case (*supra*), we find that the question of the doctrine of promissory estoppel is not raised or discussed in the said judgment; nor is the author Judge's own Shahnawaz judgment discussed or distinguished. Moreover, the judgment has been given express prospective effect (see paragraph 43 of the said judgment) and therefore has no bearing on the instant adjudication.
55. We have given the rival contentions our anxious consideration, and now record our findings.

56. The starting point is that Parliament's power to legislate in the fiscal domain is plenary, and that plenary power carries with it the authority to legislate prospectively or retrospectively, unless a constitutional limitation constrains it or it affects a transaction past and closed. The Supreme Court has repeatedly affirmed this position — in the Molasses Case (1993 SCMR 1905), in *Mekotex Industries Ltd. v. Federation of Pakistan* (PLD 2024 SC 1168), and in the broader line of authority traced through *Pakistan v. Salahuddin* (PLD 1991 SC 546), *Muhammad Ashraf* (PLD 1993 SC 176), *Army Welfare Sugar Mills* (1992 SCMR 1652), and *Federation of Pakistan v. Shaukat Ali Mian* (PLD 1999 SC 1026). It is, by now, a proposition beyond controversy that a competent legislature may, by legislative fiat, take away vested rights, provided its intention to do so is expressed or arises by necessary implication.
57. Section 4C, enacted through the Finance Act 2022 and inserted in Chapter II of the Ordinance, provides, in terms, for its application "for tax year 2022 and onwards." That language is neither vague nor ambiguous; it is as clear an expression of retrospective legislative intent as the English language allows. The taxpayers' submission that the provision ought to have used formulae such as "with effect from" or "deemed to be from" a specified date overlooks a structural feature of the ITO 2001 itself. Section 74 recognizes that different categories of taxpayer operate on different tax years, a normal tax year ending on 30th June, and special tax years ending on dates such as 31st December, each permitted by the Commissioner on a discretionary basis under sub-sections (3) to (7) of section 74. Any specific calendar date that Parliament might have chosen would have captured one class of taxpayers while excluding another, producing exactly the kind of absurdity that canons of statutory construction require us to avoid.

The phrase "for tax year 2022 and onwards" is the only formulation by which a single temporal anchor can be fastened uniformly to every class of taxpayer. Read in that light, the legislative choice is correct in our opinion.

58. The taxpayers build a further argument on what is missing from Section 4C: no non-obstante clause, no deeming clause, no express phrase like "in addition to," and, critically, no opening words "subject to this Ordinance." We find that a non-obstante clause is required only where a provision conflicts with other provisions of the same statute and is intended to override them; Section 4C is a distinct charge on a distinctly defined base of income, and taking nothing away from the charge of tax under Section 4 or from the final, minimum, or separate regimes elsewhere in the statute. It contains its own machinery mechanism of collection and recovery for this very reason, distinguishable as it is from taxable income and other regimes in ITO 2001. The absence of the words "subject to this Ordinance", conspicuous when contrasted with their presence in Section 4, therefore affirms that Section 4C is not subordinated to the rest of the Ordinance. The historical concept of super tax as charged "in addition to" income tax has, as this Court and the High Courts have repeatedly observed in the Section 4B litigation, been recognised as a settled feature of the tax regime since the Super Tax Act 1917; the phrase "in addition to," in that context, would be a surplusage rather than a requirement. Section 4C thus stands as a self-contained charge: it defines its own base of income in sub-section (2), prescribes its own machinery for payment, determination, and recovery in sub-sections (3) through (5A), and operates in concert with, not in conflict with, the existing framework of the ITO 2001.
59. The taxpayers advance a general proposition that their business, commercial, and financial decisions in Tax Year 2022 — in particular, for special-year taxpayers, the holding

of annual general meetings and the distribution of dividends pursuant to the Companies Act 2017 — constituted past and closed transactions upon which no fresh fiscal burden could be fastened. The proposition, stated at that level of generality, cannot be accepted. We are aware that legislation may not affect past and closed transactions but the doctrine of past and closed transactions operates, as the Supreme Court explained in paragraph 35 of *Mekotex*, by reference to the peculiar facts and legal position of each case; it requires the identification of a statutory provision under which a specific vested right has matured into a past and closed transaction by the exercise of that right at a specific occasion and under specific circumstances. The taxpayers before us have not identified any such provision. They have relied, instead, on a sweeping characterization of their commercial decisions collectively as past and closed transactions — a characterization for which no precedent has been shown, and which, if accepted, would immunize every profitable tax year of every taxpayer from subsequent legislative intervention.

60. Connected with, but distinct from, the past-and-closed-transactions argument, is the contention that tax liability for Tax Year 2022 crystallised on 30 June 2022 and that nothing enacted thereafter could reach it. We are unable to accept that submission in the form in which it has been advanced. The ITO 2001 itself contemplates that tax liability does not attain irrevocable finality on the closing date of the tax year: a return of income is subsequently filed under section 114, a deemed assessment arises under Section 120, that assessment remains open to amendment under section 122, and a taxpayer may further be found liable, on reassessment or audit, to pay amounts substantially in excess of those originally declared. The petitioners, when confronted with this statutory scheme, were unable to

articulate any principled distinction between a post-facto enhancement permissible within the existing regime and a legislatively imposed charge operating within the same temporal framework. If the former is lawful, as it indisputably is, it cannot be that the latter is not, especially in the context of closure of accounts as argued by the taxpayers.

61. The taxpayers' reliance on the Molasses Case and the Islamic Investment Bank Ltd. Case (supra) does not, on examination, advance their position in the sense that:

a) The Molasses Case concerned the interpretation of a curative provision, Section 31-A of the Customs Act 1969, enacted to counter the findings of Al-Samrez Enterprise. The language of Section 31-A was held, on its own terms, to be insufficiently expansive to cover bills of entry already filed; what the Supreme Court struck down was executive action, not the legislation itself. The five-Member Bench in Molasses unanimously upheld the retrospective character of Section 31-A as enacted. The present case involves no curative legislation, no antecedent judgment being displaced, and no executive action overreaching its statutory warrant. The analogy is therefore misplaced.

b) The Islamic Investment Bank Ltd. Case, on which the taxpayers place principal reliance for the proposition that tax liability crystallizes on the last day of the accounting year, does not in fact assist them. The proposition now pressed before us, whether a fresh tax may be imposed, where none existed, in respect of a previous tax year was not in issue there. The observations in paragraphs 15 and 16 of that judgment identify the vested right accruing on the last day of the accounting year as a right vested in the State, not in the taxpayer; and the case itself was decided

against the taxpayer. The issue actually determined was a narrow one about the applicability of Section 122(5A) of the 2001 Ordinance to income years falling before the repeal of the 1979 Ordinance — a pre-repeal / post-repeal transition question resolved by reference to the saving provision in Section 239(1). None of that ratio touches the controversy before us.

- c) The Mekotex Case, relied on by the Revenue and sought to be distinguished by some of the taxpayers' counsel as per incuriam, is, in our view, squarely applicable. Mekotex establishes that a law cannot be struck down for stripping a party of vested rights; that such rights may be impaired where legislative intent is demonstrated by express provision or necessary implication; and that rights remain inchoate and contingent until all investitive facts have occurred. The taxpayers in Mekotex anchored their vested-rights argument in a specific statutory provision, section 65-B and the Supreme Court held that even so, the second category of taxpayers had not completed the investitive facts, and their rights had not crystallised into a past and closed transaction. The taxpayers before us have not even identified a statutory anchor for their vested-rights claim. The present case therefore falls a considerable distance short of Mekotex on the facts.
- d) As for the Powerline Case (supra), relied on by the taxpayers as a negation of Shahnawaz case, we observe that the doctrine of promissory estoppel is neither raised nor discussed in that judgment, the author Judge's own decision in Shahnawaz case is neither distinguished nor displaced, and the judgment has, in any event, been given express prospective effect at paragraph 43. It therefore has no bearing on the instant adjudication.

62. The taxpayers have further invoked the doctrine of promissory estoppel to bar the operation of section 4C on past tax years. It is well-settled — and the Supreme Court has affirmed it in Pakistan v. Salahuddin (PLD 1991 SC 546), in Muhammad Ashraf (PLD 1993 SC 176), and in Army Welfare Sugar Mills (1992 SCMR 1652), that promissory estoppel does not operate against the legislature. The legislature, by its very nature, does not make representations: it makes law. To hold otherwise would be to allow judicial doctrine to fetter the sovereign's entitlement to respond, through legislation, to the evolving needs of the State. This is particularly so in the fiscal domain, where the legislature is required, under Article 80 of the Constitution, to budget for the impending financial year and to enact measures — including revenue-raising measures — to meet the requirements of that year. Section 4C is not a curative or remedial provision seeking to cure a lacuna in an earlier law invalidated by a judicial decision and to validate tax already collected. It is a fresh charge altogether, imposed in addition to normal income tax under Section 4 of the Ordinance, enacted in the exercise of the legislature's ordinary plenary authority. The doctrine of promissory estoppel has no purchase upon such legislation.

While it may be possible, in a different statutory context or on the basis of a distinct legislative scheme, to contend that a return of income or the close of a tax year gives rise to a degree of finality or crystallization, we do not consider it necessary to pronounce upon such a proposition in the abstract. Our conclusion, therefore, is confined to the facts and the provision under consideration, and ought not to be understood as foreclosing arguments that may arise in other contexts where the statutory scheme may legitimately attach finality to the close of a tax year.

63. We would add, though the point is strictly unnecessary to our finding, that the budgetary context in which Section 4C was enacted is not without relevance. The legislature recorded, at the time of the Finance Act 2022, a revenue shortfall of approximately Rs. 215 billion for the impending financial year; it took the policy decision, as Article 80 of the Constitution permits it to do, to bridge that shortfall through a new direct charge on high earning persons, rather than through further indirect taxation on the common citizen. Whether the fiscal judgment so exercised is wise or unwise is not a matter for this Court. The reasonableness of a legislative policy is beyond the pale of judicial review, save only where it trespasses upon constitutional limits.
64. Another aspect which weighs with us is that the petitioners are, by and large, commercial entities operating as going concerns. They have not been able to demonstrate that, upon the close of the relevant tax year, they were in any real or practical sense incapacitated from discharging the liability arising from the imposition of the super tax. Not one taxpayer before us who admittedly fell within the ambit of Section 4C denied that it had profits exceeding Rs. 150 million for Tax Year 2022 and onwards. We are mindful then that the contention, therefore, is not one of impossibility, but of objection in principle. As we have already held, hardship and inconvenience are not grounds upon which a tax may be invalidated. Courts sit in judgment over the constitutionality of a tax which is limited to whether it is enacted by the competent legislature, is not discriminatory or confiscatory.
65. For the foregoing reasons, we hold that Section 4C validly applies to Tax Year 2022. The phrase "for tax year 2022 and onwards" admits of no ambiguity; the Constitution places no bar on retrospective fiscal legislation; the doctrine of promissory estoppel does not operate against the legislature; and the taxpayers have failed to identify any statutory

provision from which a vested right protecting them from the charge of Section 4C could be said to arise. The contrary findings recorded by the learned Sindh High Court in the Shell Judgment, by the learned Single Judge of the Islamabad High Court in the Fauji Fertilizer Judgment and the Pakistan Oilfields Judgment, and by the learned Division Bench of the Lahore High Court in the Second Service Global Judgment cannot be sustained on this point, and are set aside to that extent.

66. We deem it appropriate to address, in particular, the finding of the learned Sindh High Court that the application of Section 4B at a rate of 0% for Tax Year 2022 operates to bar the application of Section 4C for that year. We find that this reasoning cannot be sustained.

Sections 4B and 4C are distinct taxes, though both taxes on income, imposed on distinct persons, at distinct rates, for distinct purposes. Section 4B was introduced through the Finance Act 2015 for the rehabilitation of internally displaced persons, at the rates specified in Division IIA of Part I of the First Schedule, and applied only to persons whose income exceeded Rs. 500 million. Section 4C, by contrast, was introduced through the Finance Act 2022 as a super tax on high earning persons, at the rates specified in Division IIB, and applies to persons whose income exceeds Rs. 150 million. The two provisions also diverge in their treatment of banking companies: Section 4B subjected banks to a higher rate than other taxpayers, whereas Section 4C expressly exempts banks for Tax Year 2022 and brings them within its charge only from Tax Year 2023 onwards. These are not variations of a single levy; they are separate charges, separately conceived.

Had the legislative intention been identical, the legislature would simply have continued Section 4B for successive tax

years — as it had done from 2015 to 2021 — and there would have been no occasion to introduce Section 4C at all.

We find, further, that the reasoning has no foundation in the statutory text. Where the legislature has intended one charge to operate in lieu of another, it has said so expressly — as, for instance, in Section 4(4) read with Section 8, where income subjected to the final-tax regime is expressly excluded from the charge under Section 4. Section 4C contains no comparable exclusionary language in relation to Section 4B, and substitution cannot be presumed in its absence.

Nor does the reasoning find support in the admitted facts. It is not in dispute that no person was subjected to both Section 4B and Section 4C in Tax Year 2022: banking companies, which paid Section 4B for Tax Year 2022, were by the proviso to Section 4C expressly excluded from its charge for that year. The apprehension of double taxation, on which the Sindh High Court's reasoning ultimately rests is, on the facts, unfounded.

For these reasons, the finding of the Sindh High Court in the Shell Judgment that Section 4B's 0% rate for Tax Year 2022 precludes the application of Section 4C cannot, with respect, be sustained, and is set aside.

67. All three High Courts struck down the First Proviso to Division IIB as offending Article 25 of the Constitution. The question for our determination is whether the classification of fifteen sectors for a 10% rate of super tax for Tax Year 2022 is, in truth, discriminatory. For the reasons that follow, we hold that it is not.
68. Article 25 guarantees equality before law and equal protection of law. It does not require mathematical precision

in legislative classification, nor does it forbid classification as such. What it requires is that a classification, if made, rest on an intelligible differentia and bear a rational nexus to the object sought to be achieved. The leading exposition is I.A. Sherwani v. Government of Pakistan 1991 SCMR 1041, where this Court held that absolute equality is neither attainable nor constitutionally mandated, provided the classification rests on a discernible principle related to the purpose of the law. In the fiscal domain the margin afforded to the legislature is wider still: as held in Elahi Cotton Mills Ltd. v. Federation of Pakistan PLD 1997 SC 582, economic legislation is entitled to a wider margin of appreciation, and the legislature must be allowed "some play in the joints" when dealing with complex economic questions. The Court cautioned against striking down such legislation merely because it lacks scientific precision or results in some measure of inequality. The principles enunciated in Elahi Cotton Mills case, I.A. Sherwani case, and the line of authority that flows from them, may be synthesized as follows:

69. In adjudicating upon a challenge under Article 25 to the classificatory scheme of a fiscal statute, the following propositions, drawn from the decisions of Supreme Court and of the Indian Supreme Court on parallel provisions, inform our approach:
 - a) The legislature need not tax everything in order to tax something; a tax provision is not open to challenge merely because it has no application to persons or things outside its classification.
 - b) A competent legislature enjoys a wide latitude — particularly in fiscal matters — to select classes of persons or things to be put to tax, having regard, inter

alia, to brackets of income, capacity to pay, and sectoral profitability.

- c) The onus to establish that a classification is unreasonable, arbitrary, artificial, or evasive lies on the party challenging it; in the absence of material satisfying that onus, there is a presumption in favour of the constitutionality of the provision.
- d) A court, in adjudicating upon a fiscal provision, must presume that the legislature understands and correctly appreciates the needs of its people, that its enactments are directed to problems made manifest by experience, and that any classification drawn is grounded on adequate material.
- e) A challenger who pleads that it is "similarly placed" with an excluded sector cannot discharge that burden by reference to income alone. Two sectors generating comparable income may nevertheless be subject to materially different government policies, tax burdens, and market conditions — any of which may constitute a principled basis for differential treatment.
- f) Legislative classification need not be scientific, mathematically exact, or exhaustive; courts must not insist on delusive exactment, nor apply straitjacket or doctrinaire tests for determining its validity.
- g) Complicated economic legislation is inherently empirical; it proceeds by trial and error, and some crudity or inequity is consequential to the process of classification. A fiscal provision may not be struck down on that ground alone.
- h) The reasonableness and rationality of a legislative policy lie beyond the pale of judicial review, involving as they do

the weighing of factors peculiarly within the legislative domain and beyond the competence of the Courts.

- i) The legislature must be allowed "a little play in its joints," failing which the machinery of government would not work, and the complex everyday problems that cannot be resolved through conventional solutions would not be addressed.
- j) Hardship or inequity of burden on individual assesses is not, without more, a ground for striking down a fiscal provision; such hardship is the inevitable consequence of any classification.
- k) Article 38 of the Constitution affirmatively enjoins the legislature to enact different laws for persons of different economic standing, in the interest of their social and economic well-being; and
- l) No fundamental right under the Constitution guarantees a vested right in any particular rate of tax.

70. The First Proviso to Division IIB prescribes a rate of 10% for persons established in fifteen specified sectors for Tax Year 2022, where their income exceeds Rs. 300 million. The triggering event, it must be emphasized at the outset, remains income - income exceeding a defined threshold. It is only within the class of high-earning taxpayers that a further classification is drawn, identifying certain sectors as subject to a higher rate than the balance of the class. The challenge before us is therefore not to a charge cast otherwise than on income, but to the differential rate applied to one sub-class within the class of high earners.

71. The learned counsel for the Revenue has placed on record statistical data (at pages 54–65 of their Written Submissions) demonstrating both the exponential profits accumulated in

the fifteen specified sectors in Tax Year 2022, and the material divergence between the taxpayers falling within the 10% bracket of the First Proviso and those falling within the balance of the high-earner class.

As to profitability, the sectoral analysis placed before us (at pages 64–65 of their Written Submissions) records that at least one of the fifteen sectors posted an increase in income of approximately 9,702% from Tax Year 2021 to Tax Year 2022, a figure plainly in the range of windfall. The balance of the sectoral table evidences a similar pattern across the fifteen sectors: each having recorded profits in Tax Year 2022 substantially exceeding those of Tax Year 2021, and each having done so notwithstanding the economic dislocation suffered by other sectors in the same period.

As to the comparison between the 10% and 4% brackets, the certified statement furnished by the Chief Commissioner, Large Taxpayers Office, Lahore¹⁴ (it was submitted by the revenue and not denied by the taxpayers that this was also placed before the Division Bench of the Lahore High Court).

This data disposes, in the clearest possible terms, of the contention that the First Proviso operates as a tax on sector rather than on income within sector: persons established in the named sectors whose income does not exceed the

¹⁴ The data records that the 92 taxpayers falling within the 10% bracket of the First Proviso in that jurisdiction had a mean average income of Rs. 3,004 million for Tax Year 2022, and a collective super tax liability of Rs. 27,634 million (Rs. 27.63 billion) — the latter constituting 71% of the total income tax collection made with return or out of demand in LTO Lahore during the financial year 2022–23. By contrast, the 303 taxpayers falling within the 4% bracket had a mean average income of Rs. 950 million for the same year, and a collective super tax liability of Rs. 14,934 million (approximately Rs. 15 billion). The ratio of mean average income between the two brackets thus stands at approximately 3.16:1, and the difference in the per-taxpayer mean exceeds Rs. 2 billion. Particularly telling is the internal comparison disclosed within the Lahore certification itself: of the 303 taxpayers in the 4% bracket, 47 happen to be established in one of the fifteen sectors named in the First Proviso, but fall below the Rs. 300 million income threshold; their mean average income is Rs. 225 million, and their collective super tax liability is Rs. 224 million.

threshold are not subjected to the 10% rate at all, but only to the rate applicable to their bracket of income. The differentiation is within the class of high earners, not across the class of sectoral participants.

The Revenue has further explained the basis of the classification by reference to features distinctive of the fifteen sectors: the systemic infrastructure that enabled them to weather the economic dislocations of the preceding years; their exposure to fast-moving consumer goods and to high volumes of import and export; and, notably, the effect of currency fluctuation, which in Tax Year 2022 rendered previously-held stocks of goods with inelastic demand materially more valuable in the market, translating into exponentially larger profits. It is significant that, with the sole exception of Mr. Ijaz Ahmed — appearing for certain listed entities in the tobacco sector — not one of the respondents has sought to refute this data, either before the High Courts below or before us.

The substance of the taxpayers' general attack on the First Proviso has been confined to the argument that some other persons earning in excess of Rs. 300 million in Tax Year 2022 were not brought within the higher bracket. That argument, in the terms in which it has been pressed, does not succeed for the reasons above: the presence of comparable income is not, by itself, sufficient to establish that two classes are similarly placed, and the legislature's classification need not be mathematically exact to pass constitutional muster.

72. Applying the settled standard to the material before us, we have no difficulty in finding that the classification drawn by the First Proviso satisfies both limbs of the Article 25 test. The intelligible differentia is the exponential increase in profits recorded by the fifteen sectors in Tax Year 2022 — a

phenomenon directly attributable to their distinctive structural and market position, and evidenced by unrefuted statistical data on the record. A progressive fiscal scheme that seeks to tax sectors that demonstrably benefited most during an economic crisis, at a rate higher than the balance of a broader class of high earners, falls squarely within the legitimate domain of legislative classification under Article 25.

73. We observe, further, that the legislature's decision to exclude banking companies from the charge of Section 4C for Tax Year 2022 was not arbitrary but principled. Banking companies were, for that year, already subjected to the charge of Section 4B super tax for the rehabilitation of Temporarily Displaced Persons, and to an additional levy under Rule 6C(6A) of the Seventh Schedule to the ITO 2001. Their exclusion from Section 4C for Tax Year 2022 reflects a deliberate legislative judgment that the cumulative tax burden already cast upon them rendered a further charge unwarranted — a judgment which the taxpayers before us have not contested, and which in any event reinforces, rather than undermines, the proposition that the classificatory scheme as a whole is the product of considered legislative design.
74. The taxpayers have sought to invoke the principle, recognized in *Excise and Taxation Officer v. Burmah Shell Storage and Distributing Co.* 1993 SCMR 338 (canvassed by Mr. Khalid Javed Khan, ASC), that where an irreconcilable inconsistency exists between the charging section and the Schedule, the Act prevails and the Schedule must yield. The principle is not in dispute; but it has no application here. Section 4C, as the charging provision, casts its charge on the income of every person; the First Proviso, contained in the Schedule, does not contradict that charge but calibrates its

rate within the class of high earners. There is no inconsistency between the two — there is classification within the terms of the charge. The reliance placed by the taxpayers on *Burmah Shell* is, with respect, misplaced.

75. For the foregoing reasons, we are satisfied that the respondents have failed to discharge the burden resting upon them to establish that the classification effected by the First Proviso to Division IIB is unreasonable, arbitrary, artificial, or evasive. The classification rests on an intelligible differentia, bears a rational nexus to a legitimate legislative object, and is supported by material on the record that the respondents have, with the limited exception noted above, failed to refute. The contrary findings of the three High Courts striking down the First Proviso as discriminatory cannot, with respect, be sustained. We accordingly uphold the validity of the First Proviso to Division IIB, Part I, First Schedule to the Ordinance, in its application to Tax Year 2022.
76. We turn now to the taxpayers' contentions, advanced principally by Mr. Rashid Anwar, ASC for exporters, Mirza Mehmood Ahmed, ASC for taxpayers earning capital gains on securities, and Dr. Farogh Naseem, ASC for banking companies, that Section 4C cannot, as a matter of law, be imposed on income falling under the final tax regime, or on income treated as a separate block under Section 37-A. The impugned judgments of the Islamabad High Court accepted a version of this argument and read Section 4C down to exclude FTR income from its scope.
77. Ms. Hamid, ASC for revenue submitted in response that in *Elahi Cotton Mills Ltd. v. Federation of Pakistan* PLD 1997 SC 582, a Bench of five Judges of Supreme Court upheld Sections 80C and 80CC of the Income Tax Ordinance, 1979, the antecedents of the present final-tax regime, against

challenges materially similar to those now advanced. The Court held:

- a) that which is not income in its ordinary commercial sense can be made income by legislative definition, or deemed or presumed to be income (paragraphs 28 and 31(xvii));
- b) concessions of reducing income by losses, expenses and depreciation can be withdrawn by the legislature (paragraph 40);
- c) sources of income ordinarily taxed under the normal regime may be moved into a final-tax regime by legislative choice (paragraph 34);
- d) entries in the Federal Legislative List are to be construed in a pragmatic manner: a charging provision may derive its validity from two entries read together, and multiple charges may be imposed under a single entry (paragraph 34); and
- e) the character of the levy remains, notwithstanding the final-tax form, a direct tax on income (paragraph 42).

Section 80C taxed receipts of importers, contractors and suppliers; Section 80CC taxed receipts denoting the value of goods exported by exporters. The Supreme Court sustained both provisions as direct taxes on income, derived from Entry 47 of the Federal Legislative List read with Entry 52. The line of authority has not since been disturbed.

78. She submitted that the 1979 Ordinance was repealed and replaced by the ITO 2001, but the final-tax regime was carried forward. Section 154 preserves the final-tax treatment of exports as a continuum of erstwhile Section 80CC; Sections 5 to 7 impose final taxes on dividends, certain payments to non-residents, and shipping and air

transport income of non-residents; Section 8 consolidates the general provisions applicable to those final charges, directing that the tax imposed under Sections 5, 6 and 7 shall be a final tax, not chargeable under any head of income, not reducible by deductible allowances, and not reducible by the set-off of losses. The final-tax regime and the minimum-tax regime together operate alongside, and not in substitution of the normal tax regime of Section 4.

79. She submitted that it was the prerogative of the legislature to define any amount as “income”, in accordance with the definition of “income” under sub-section (29) of section 2 of the ITO 2001; in this regard she placed reliance on 2019 SCMR 349 in which the Supreme Court held: “A bare perusal of section 2(24) of the 1979 Ordinance shows that the definition of “income” is inclusive and not exhaustive. Furthermore, the case law on what is meant by “income” under the statute, which extends over a period approaching a century (and indeed emanated under the Income Tax Act, 1922) has established as a bedrock principle that this term is of the widest connotation, amplitude and application.”
80. With that framework in view, we examine the definition of “income” in Section 4C. The sub-section aggregates four amounts: (i) profit on debt, dividend, brokerage and commission, and capital gains; (ii) taxable income, excluding amounts specified in clause (i); (iii) imputable income under Section 28A, excluding amounts specified in clauses (i) and (ii); and (iv) — added by the Finance Act 2023 — income under the Fourth, Fifth, Seventh and Eighth Schedules, excluding amounts specified in the earlier clauses. The use of the connector “sum of” means a taxpayer may fall within the charge by reference to only one of the four categories. A person whose only income for a tax year is profit on debt, is liable to super tax under clause (i) alone.

81. The various sources of income captured by the four clauses fall under distinct regimes of the Ordinance - normal, final, minimum, and separate, each subject to its own computational rules and its own rate of tax. It has been illustrated before us that if Section 4C were restricted to income falling under the normal regime, a person earning Rs. 500 million from profit on debt under Section 7B would be exempt from super tax, while a person earning the same amount as taxable business income under the normal regime would be liable. We are in no doubt that such a result would itself be discriminatory in precisely the manner the taxpayers invoke Article 25 to guard against. The legislature's composite definition of "income" is, on a proper analysis, the very mechanism by which Section 4C avoids the discrimination the taxpayers allege.

82. We have observed that a good deal of the confusion before us arises from an imprecise use of the expression "deemed" or "presumptive" income. Under the 1979 Ordinance, the income charged under Sections 80C and 80CC was deemed because receipts denoting the value of goods are not ordinarily income in the commercial sense, and required a legislative fiction to be treated as such. Under Section 4C(2), by contrast, the sources listed are not deemed income: profit on debt, dividend, brokerage and commission, capital gains, salary, income from business, income from property, and income from other sources are all amounts that stand on their own as income, without any need for deeming. The expression "presumptive" is therefore not an accurate description of such sources of income.

83. The source of income that is properly "presumptive" are exporters in Tax Years 2022 and 2023. Section 154 of the Ordinance, as it stood for Tax Years 2022 and 2023, treated export proceeds as final tax based on receipts. This is

income that is both final and presumptive - presumptive because it proceeds on a legislative presumption that the receipts themselves represent income, dispensing with the ordinary computation of profits and losses. That is the narrow class of income to which the taxpayers' "turnover, not income" argument, as pressed by Mr. Rashid Anwar, ASC has real reference. For other categories of income within the FTR, such as profit on debt under Section 151 and dividend under Section 5, the income is not receipts-based; these are simply amounts of income that the legislature has chosen to treat as final for administrative reasons. The commonality between export income, profit on debt and dividend is that each is not reducible by losses and expenses. The commonality ends there: export income is deemed; profit on debt and dividend are not.

84. With this clarification, the reason for placing profit on debt, dividend, brokerage and commission, and capital gains into clause (i) as a distinct head of income under Section 4C becomes clear. Each of these sources is, in one form or another, treated distinctively under the Ordinance: profit on debt under Section 7B may be final in the case of companies but minimum in the case of individuals depending on quantum and identity of the taxpayer; dividend may fall within Section 5 as a final charge, or outside it under Section 39 as income from other sources; brokerage and commission under Section 233 is treated as minimum tax, and thus forms part of taxable income under the normal regime; capital gains under Section 37 is chargeable at normal rates, whereas capital gains on securities under Section 37A is a separate block of income under Division VII. The purpose of clause (i), read with the exclusionary language in clauses (ii) and (iii), is not to tax these sources twice, but to ensure that they are counted once in the sum of "income" liable to super tax, regardless of how they are

otherwise treated elsewhere in the ITO 2001. To exclude FTR sources from the Section 4C base, as the Islamabad High Court has done, is to defeat the very uniformity that the composite definition is designed to achieve.

85. We deal now with the imputation mechanism under Section 4C(2)(iii) and Section 28A of ITO 2001. The third clause of Section 4C(2) addresses the distinct problem posed by presumptive income - that of comparability between the FTR exporter and the NTR business taxpayer. By way of illustration: an exporter paying Rs. 1 million as final tax at the rate of 1% under Section 154 is taken to have had gross receipts of Rs. 100 million. If those receipts were brought directly into the Section 4C base, the exporter would be taxed on gross receipts while the normal-regime taxpayer would be taxed only on taxable income, i.e., income net of expenses, losses, and depreciation. The result would be a manifestly unequal Section 4C burden as between the two categories of taxpayer. To address this, Section 4C(2)(iii) reads with Section 28A and provides for the imputation of an income figure that would have been arrived at had the FTR taxpayer been subject to the normal regime. The tax actually paid under FTR is grossed up by reference to the normal rate (approximately 29% for companies) to yield an imputed income of approximately Rs. 3.45 million, which then forms the base for the super tax computation. The mechanism is neither punitive nor arbitrary; it is the legislative device by which exporters are brought to parity with normal-regime taxpayers for Section 4C purposes. In absence of this mechanism, exporters would bear an additional burden, not a reduced one. The contention, advanced before us, that this mechanism transforms the super tax into a tax on receipts, or that it fundamentally alters the character of the FTR levy, proceeds on a misreading of the design.

86. The Finance Act 2023 inserted an amended clause (iv) in Section 4C(2), bringing within the super-tax base amounts computed under the Eighth Schedule (capital gains on listed securities). The deliberate inclusion of these sources in S. 4C(2)(iv) of banking, insurance, petroleum and exploration — each of them governed by a self-contained special regime — is dispositive of any argument that Section 4C was confined to the normal tax regime. Section 100B, as amended through the Finance Act 2023, reinforces the position: capital gains on listed securities, subject to Section 37A and computed under the Eighth Schedule, shall be computed "including super tax under Section 4C."
87. Mr. Rashid Anwar, ASC urged that super tax on exporters falls outside Entry 47 of the Federal Legislative List, since the FTR operates under Entry 52. Elahi Cotton Mills case has already answered this submission. The Court in that case held expressly that Sections 80C and 80CC, the very antecedents of the FTR now at issue, derived their validity from a combined reading of Entries 47 and 52, and that the charge remained throughout a direct tax on income. The submission, if accepted, would require us to depart from that settled position.
88. Mirza Mehmood Ahmed, ASC contended that capital gains on securities under Section 37A are covered by Entry 52 rather than Entry 47, and that the absence of a non-obstante clause in Section 4C in respect of Section 37A means the super tax cannot reach them. With respect, the submission is misconceived. Capital gains form part of income in every material sense relevant to an income-tax statute: they are income on which the tax has historically attached, and the head of "Capital Gains" is one of the five heads of income under Section 11. The incidence of the tax is on the gain, not on the transaction; and the gain is

income. The absence of a non-obstante clause does not carry the weight the taxpayers place on it: for the reasons we have already set out in our discussion of the self-contained character of Section 4C, a non-obstante clause is required only where a provision would otherwise be overridden by some other provision of the same statute. Section 4C is not so overridden by Section 37A; it operates alongside it. And the position is put beyond doubt by Section 100B, which expressly provides that the tax on capital gains on listed securities "shall be computed, determined, collected and deposited in accordance with the rules laid down in the Eighth Schedule," such tax including "super tax under Section 4C."

89. Dr. Farogh Naseem, ASC appearing for banking companies, relied heavily on Rule 7C of the Seventh Schedule to contend that the super tax on banks for Tax Year 2023 and onwards engages retrospective operation in the same manner as the super tax on other taxpayers for Tax Year 2022 and thus warranted relief as was given by the Islamabad High Court. With respect, the submission cannot be sustained. Banks were expressly excluded from Section 4C for Tax Year 2022 by the proviso to sub-section (1); they were brought within the charge, by the Second Proviso to Division IIB, for Tax Year 2023 and onwards, thus the question of retrospective operation did not arise in their case. By the date the Finance Act 2023 was passed, the Seventh Schedule had been placed on notice that Section 4C would attach to banking income from Tax Year 2023, at the rate of 10%. The Finance Act 2023 did not revise that rate in so far as the banks were concerned. The banks' argument that they were swept into a retrospective net in Tax Year 2023 misrepresents the facts. The Islamabad High Court's acceptance of that argument in the Pakistan Oilfields Judgment, to the extent that it granted relief to banking companies on this basis, proceeded on a

material misapprehension of the statutory scheme, and cannot be sustained and is set aside.

90. The Islamabad High Court, in the Fauji Fertilizer Judgment, read Section 4C down by excluding from its operation any source of income subject to a final or presumptive tax regime, on the ground that such income stood outside the scheme of Section 4C. In light of our discussion above, the learned Single Judge's finding proceeded on the twin premises that all sources listed in Section 4C(2)(i) are "presumptive" and that "presumptive" income stands outside the scheme of income tax. Both premises are, for the reasons discussed above, factually and legally incorrect. The learned Judge's reading-down of Section 4C on this ground cannot be sustained, and is to the extent of this finding set aside.
91. For the foregoing reasons, we hold that Section 4C validly applies to all four categories of income enumerated in sub-section (2), without distinction between the normal, final, minimum, and separate regimes of the Ordinance. The composite definition is the legislature's considered answer to the risk of discrimination between taxpayers whose incomes arise under different regimes. The imputation mechanism in sub-section (2)(iii), read with Section 28A, operates not to burden FTR taxpayers with a heavier levy but to bring them to parity with normal-regime taxpayers. Section 100B places the application of Section 4C to capital gains on listed securities beyond argument. The findings of the Islamabad High Court reading Section 4C down to exclude FTR and separate-regime income, and granting related relief to banking companies, cannot be sustained and are set aside to that extent.
92. It is, however, clarified and held that super tax is an additional tax on income drawing its legislative sanction from Entry 47 of Part I of the Federal Legislative List of the

Constitution. The necessary corollary to the above is that if a certain class of income is exempt from tax under the law regulating it i.e. the Ordinance, super tax shall also not be payable in respect of such income. For instance, where no tax is payable on capital gains arising on disposal of immovable property or securities either for being held beyond a certain period or is inherited or is otherwise exempted under the Ordinance, no super tax shall be payable either on such capital gains on disposal of immovable property or securities. Likewise, the same principal shall apply to any capital gain on disposal of agricultural property, which even otherwise cannot be subjected to any tax on income arising therefrom either by usage or by disposal.

93. We now consider the application of section 4C to the income of E&P companies falling under the Fifth Schedule to the ITO 2001. The operations of E&P companies are governed by Petroleum Concession Agreements (“PCAs”), long-form contracts concluded between each company and the President of Pakistan acting as executive authority of the Federation under the Regulation of Mines & Oilfields & Mineral Development (Government Control) Act, 1948 (“1948 Act”) and the Petroleum (Production) Rules, 1949.
94. The Fifth Schedule to the ITO 2001 constitutes a self-contained regime for the taxation of petroleum companies. Rule 1 defines “petroleum income” as the profits and gains derived by a petroleum company from its petroleum operations in Pakistan under a PCA, broadly, activities relating to the exploration, development and production of petroleum in the concession area. The income so arising is computed within the Fifth Schedule’s own framework, which departs from the general rules of the ITO 2001.

95. Rule 4 of the Fifth Schedule provides that the aggregate of all taxes on income chargeable to a petroleum company in respect of its petroleum operations under the ITO 2001 shall not exceed the maximum rate of tax prescribed in the company's PCA. A floor is also prescribed: the aggregate shall not be less than 40% of the profits or gains derived from onshore petroleum operations (the percentage applicable to offshore operations may differ).
96. Rules 4AA and 4AB were inserted into the Fifth Schedule following, and in consequence of, the introduction of sections 4B and 4C respectively. Rule 4AA provides that section 4B (the super tax for rehabilitation of internally displaced persons) applies to E&P companies by virtue of the Fifth Schedule. Rule 4AB performs the equivalent function in respect of section 4C. The significance of these Rules is substantial: by inserting them, Parliament made an express legislative determination that the super tax shall reach E&P companies. There was no exemption carved out, no express exclusion written into section 4C or the Fifth Schedule. Parliament's intention to include E&P companies within the ambit of the super tax is clear. We pause to mention here that the matter of the application of section 4B to the income of the Fifth Schedule came up for adjudication before the Islamabad High Court. The Islamabad High Court decided the matter in favour of revenue, holding section 4B squarely applicable to such income, through the judgment reported as 2019 PTD 934. The intra court appeal no. 17/2019 filed against it was also requisitioned to this Court in the present matters but none appeared to argue this appeal in particular. The revenue also relied on an identical finding in the case decided by the Islamabad High Court reported as 2018 PTD 969.

97. The question before us is whether that inclusion is qualified by Rule 4, or whether Rules 4AA and 4AB operate to apply sections 4B and 4C to E&P companies free of Rule 4's ceiling. It is to that question that the arguments before this Court were principally directed.
98. The petroleum companies, led by Mr. Makhdoom Ali Khan, Senior ASC, and Mr. Salman Akram Raja, ASC, rested their primary case on the fiscal stability or "freezing clause" embedded in each PCA, arguing that: (i) a PCA is not an ordinary commercial contract, being concluded between the President acting in exercise of executive authority under Article 90 and statutory authority under the 1948 Act and an investor company; (ii) the freezing clause stipulates that applicable rates of tax on income from petroleum operations are fixed as at the date of the agreement and shall not be increased beyond the stated ceiling; and (iii) once the PCA ceiling is reached, no further tax is recoverable from income arising under Rule 1 of the Fifth Schedule because the Ordinance — through Rule 4 — itself gives statutory effect to that ceiling. Counsel expressly disclaimed any submission that a PCA overrides an Act of Parliament; the submission, rather, was that Parliament, in enacting the Fifth Schedule and Rule 4, itself chose to incorporate the PCA ceiling into the ITO.
99. A separate submission, advanced with considerable analytical force, proceeded on the principle of harmonious construction and the *lex specialis maxim*: section 4C is a general provision applicable to all high-earning persons; Rule 4 is a specific provision dealing with the aggregate tax burden on E&P companies. Where a general and a specific provision of the same statute operate on the same subject matter and their literal application produces a conflict, the specific provision must prevail. Counsel further invoked the

principle that a court must read a statute so as to give meaning to all its provisions and to avoid reducing any provision to surplusage; if section 4C applies to E&P income without any qualification from Rule 4, then Rule 4's ceiling becomes a dead letter in any tax year in which the super tax is in force. It was also submitted that neither section 4C nor the Finance Act 2022 contains any language expressly overriding, amending, or setting aside Rule 4 of the Fifth Schedule; Parliament's silence on Rule 4, while expressly introducing Rule 4AB, is an implicit acknowledgment that Rule 4 remains in place as the operative limit.

100. On the freezing clause argument, Ms. Hamid, ASC submitted that PCAs are executive instruments — contracts concluded under statutory authority — and cannot, as a matter of constitutional principle, fetter the subsequent exercise of legislative authority by Parliament. The power to legislate is a constitutional power, not a contractual one. No instrument of executive action can contract out of Parliament's future legislative competence. The Revenue further relied on the overriding provisions of the ITO 2001 itself: section 3 of the ITO 2001 provides that the Ordinance shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force, and section 54, which is couched in negative language, provides that no provision in any other law providing for an exemption, reduction in the rate of tax, reduction in tax liability or exemption from the operation of any provision of the Ordinance shall have legal effect unless also provided for in the Ordinance. The 1948 Act authorizes the conclusion of PCAs; it does not elevate them to the status of legislation, and it does not confer on them immunity from subsequent income-tax measures enacted by Parliament. The Revenue's position, further, is that the Islamabad High Court has in an earlier line of

authority accepted that the ITO 2001, as a special law in the context of taxes on income, prevails over the 1948 Act¹⁵.

101. Counsel also submitted that PCAs before this Court were executed under three distinct legal regimes — the Income Tax Act, 1922; the Income Tax Ordinance, 1979; and the Income Tax Ordinance, 2001. A number of these agreements further contain taxation clauses expressly providing that the prevailing tax law will apply to the petroleum operations and, in the event of inconsistency, will prevail over the agreement. The language of the freezing clause differs from PCA to PCA: some clauses freeze “income tax at the rates agreed”, others freeze “all taxes on income”, and still others employ language whose scope is ambiguous. A single blanket ruling, in either direction, would be inadequate; the appropriate course is to direct a case-by-case PCA-level assessment by the Commissioners.
102. The Revenue’s most incisive submission was directed at Rules 4AA and 4AB. By expressly inserting these Rules, Parliament made a deliberate and informed legislative choice to extend the super tax to E&P companies. Rules 4AA and 4AB are not ceremonial or transitional provisions: they are operative provisions that extend the reach of sections 4B and 4C to E&P income by the mechanism of the Fifth Schedule. The Revenue’s position was that, so extended, sections 4B and 4C apply to E&P income unqualified by Rule 4; any other reading reduces Rule 4AB to a dead letter. To read Rule 4 as defeating the application of section 4C to E&P income entirely, or as limiting it to a quantum that, in practice, the ordinary income tax already exhausts would, on the Revenue’s case, treat Rule 4AB as surplusage, a reading courts must avoid.

¹⁵ 2019 PTD 934; 2018 PTD 996.

103. The question that gave this Court greater pause, and which forms the substantive core of our finding, is whether Rule 4 continues to operate as a ceiling on the aggregate of all taxes on petroleum income, including the super taxes under sections 4B and 4C. First, Rule 4AB is inserted in the Fifth Schedule: Parliament did not direct that section 4C applies to E&P companies notwithstanding the Fifth Schedule, or free of the Fifth Schedule's constraints - it directed application by virtue of the Fifth Schedule (see S. 4C(2)(iv), a choice of language that imports Rule 4 as a constraint. Second, Rule 4 is a provision of the ITO itself; it has not been expressly overridden, and a later provision of the same Ordinance which does not expressly override it must be read harmoniously with it, and not as an implied repeal. Third, Rule 4 and Rule 4AB can operate together: Rule 4AB establishes that section 4C applies; Rule 4 caps the aggregate at which the combined burden may arrive. Fourth, Rule 4AB must be given operational meaning: where the aggregate of ordinary income tax and section 4C does not exceed the PCA ceiling reflected in Rule 4, section 4C is recoverable in full; where the aggregate exceeds the ceiling, section 4C is recoverable only to the extent of the available gap/deferential. Section 4C is not rendered inapplicable by Rule 4; its recovery is simply capped.
104. This Court has grounded its finding on the internal structure of the ITO 2001, specifically the relationship between Rule 4AB and Rule 4, and not on any proposition that PCAs enjoy constitutional priority over parliamentary legislation. It is made clear that the finding in this chapter rests entirely on Rule 4 as a provision of the ITO in juxtaposition with the applicable PCA, and not on according any extraordinary independent legal weight to the PCAs.

105. This Court is conscious that a number of individual E&P matters — and the broader question of the interplay between the applicable income tax law (whether the Income Tax Act, 1922, the Income Tax Ordinance, 1979, or the Income Tax Ordinance, 2001) and the 1948 Act — are said to be pending, or may hereafter come up, before various forums in appeal, revision, or assessment. Nothing in this judgment should be read as foreclosing, pre-empting, or prejudging those proceedings. The interaction between these instruments is layered: each PCA was concluded under a particular taxing law in force at the time of execution, each PCA carries its own freezing clause drafted in its own terms, amendments, addendums and corrigendum(s), and each tax year implicates a specific combination of charging provisions, computation rules, exemptions, concessions, and sectoral ceilings. A proposition that one of these instruments must, as a matter of abstract hierarchy, invariably prevail over the other — whether it be the applicable Income Tax Ordinance over the 1948 Act, or the 1948 Act over the applicable Income Tax Ordinance — captures neither the legislative framework nor the factual diversity in which these questions arise. Such a flat hierarchical approach is, in our respectful view, too simplistic. The Commissioners Inland Revenue in the exercise of their assessment jurisdiction, and the appellate forums in the exercise of their power, retain the full mandate in individual cases to examine the application of the applicable Income Tax Ordinance in juxtaposition with the 1948 Act, the Petroleum (Production) Rules, 1949, and the terms of the particular PCA, and to arrive at the determination that best accords with the statutory and contractual matrix peculiar to that case. The findings recorded in this Section are confined to the specific and limited question of the interaction of section 4C (and, where applicable, section 4B) with Rule 4 of the Fifth Schedule.

106. Consistent with the foregoing, this Court has not examined the text of any individual PCA, nor has it determined whether the freezing clause in any specific agreement extends to a super tax of the character imposed by sections 4B and 4C, or whether it is confined to “income tax” in the more restricted sense that the term bore at the time of execution. The Revenue’s submission that many PCAs may, on their terms, not cover the super tax is a submission that deserves careful examination at the level of individual PCAs. Mr. Makhdoom Ali Khan, Senior ASC also submitted that by way of example, there are PCAs that have been executed after the imposition of super taxes under S. 4B and 4C. Where a freezing clause, properly construed, does not extend to the super tax, the Revenue’s argument may prevail even within the framework of Rule 4, for the question of what “aggregate taxes” means in Rule 4 is itself linked to the scope of the ceiling that Rule 4 is borrowing from the PCA. These are questions for the Commissioners and, in the event of dispute, for the appellate forums.
107. The Court notes, without deciding, that E&P companies that have executed PCAs after the introduction of sections 4B and 4C may find themselves in a different position from companies that executed their PCAs before those provisions existed. An investor that entered the market knowing that a super tax was in force and nonetheless negotiated a PCA with a ceiling that, on its terms, covers only “income tax”, may have less room to argue that the super tax violates the fiscal stability guarantee of its PCA. These distinctions are for the Commissioners to explore in case-specific assessments, and for appellate forums to resolve if contested.
108. It bears re-emphasis that the qualification established by this Court applies only to income arising under Rule 1 of the

Fifth Schedule — i.e., income from petroleum operations. Section 4C applies in full to other income of E&P companies — profit on debt, dividends, capital gains, brokerage and commission — that falls under sub-sections (i), (ii) and (iii) of section 4C(2). Rule 4 is a provision of the Fifth Schedule, and the Fifth Schedule governs petroleum operations income; it has no application to income from other sources, which remains subject to the general tax regime of the Ordinance without any sectoral cap.

109. The Islamabad High Court, in the Fauji Fertilizer and Pakistan Oilfields Judgments, grappled with the application of section 4C to petroleum companies and reached conclusions that are, in their substantive core, consistent with the above analysis of this Court, in particular, the acknowledgment that the Fifth Schedule provides a special framework and that section 4C cannot override Rule 4's ceiling. That finding is affirmed.
110. Taxpayers aggrieved by fresh assessments, issued keeping in view the directions contained in paragraph 9(viii) of the short order dated 27-01-2026, shall have full access to the statutory appeals hierarchy under the Ordinance. Nothing in this judgment shall be construed as pre-empting or prejudging any pending appeal, reference or assessment touching on the interplay between the applicable taxing law and the 1948 Act in respect of individual E&P companies; those proceedings shall be resolved on their own merits in accordance with the principles recorded herein.
111. Before parting with this judgment, we will address the objection raised by Mr. Makhdoom Ali Khan, learned Senior Advocate Supreme Court, appearing for M/s Mari Petroleum Company Limited, to the competence of the Commissioner Inland Revenue and the Federal Board of Revenue to institute and prosecute the present appeals, an objection

that was adopted by several learned counsel for the other respondent-taxpayers. The objection proceeded on a two-fold premise. First, that the levy of tax is the exclusive domain of the Federation, and the Federal Board of Revenue and its Commissioners, having no role in the legislative process, can suffer no grievance cognizable in law if a taxing statute is struck down or is read prospectively; at its highest, their standing is limited to proceedings arising from an assessment order, and not to proceedings concerning the vires or reach of the charging provision itself. Secondly, and independently of the first, that even if such an appeal were competent in principle, these particular appeals suffer from the absence of authorization by the Federation, the absence of a Cabinet decision, the absence of a certificate of the Attorney General for Pakistan permitting the engagement of private counsel, and non-compliance with Rule 14(1-A) of the Rules of Business, 1973, read with section 8 of the Federal Board of Revenue Act, 2007. It was further contended that the Central Board of Revenue, not being a juristic person, cannot sue or be sued in its own name, and that an objection to maintainability, like an objection to limitation, is one which this Court is obliged to examine on its own motion regardless of whether it has been pressed by the opposing party.

112. In support of the second limb of the above objection, learned counsel placed particular reliance on the judgment of the Supreme Court in *Rasheed Ahmad v. Federation of Pakistan* (PLD 2017 SC 121), and more specifically on paragraph 21 thereof. In that case, the Supreme Court examined the scheme of Rule 14(1-A) of the Rules of Business, 1973, which governs the engagement of counsel by the Federation in civil and criminal proceedings, and held that the representation of the Federal Government and its departments must, as a general rule, be undertaken by the

law officers appointed under the Central Law Officers Ordinance, 1970. The engagement of private counsel at public expense was characterized as a departure from the norm, permissible only where the law officers have certified their inability to pursue the matter for want of requisite expertise or on account of a conflict, and where the Government, with the concurrence of the Attorney General for Pakistan, records its satisfaction that there exist “compelling reasons” in the “public interest” warranting such engagement. It is on this touchstone that learned counsel for the respondents urges this Court to hold the present appeals incompetent.

113. On the factual plane, Hafiz Ahsaan Ahmad Khokhar, ASC, learned counsel for the Revenue, drew our attention to the record of these proceedings, which, contrary to the statement made at the Bar by Mr. Makhdoom Ali Khan, Senior ASC that the Federation had not filed even one appeal, discloses that several intra-court appeals on behalf of the Federation were indeed filed, under the hand of learned counsel himself. Since the matters before us, however instituted, raise common questions of law, the objection so far as it rests on the premise that no appeal has been preferred by the Federation is, on the face of the record, not available. On the legal plane, learned counsel for the Revenue has placed reliance on a line of authority commencing with the judgment of a Division Bench of the learned High Court of Balochistan in *The State through Deputy Director (FIA) v. Zahid Nadeem* 1996 MLD 506 and culminating in the recent pronouncement of a three-Member Bench of the Supreme Court in *The Directorate of Post Clearance Audit through DG, FBR v. Nestle Pakistan Limited* 2025 PTD 1634. We proceed to notice each of these authorities in turn.

114. Zahid Nadeem, the Deputy Director, Federal Investigation Agency, had preferred an appeal under section 417(2-A) of the Code of Criminal Procedure, 1898 against an order of acquittal passed in a prosecution for the manufacture and sale of spurious drugs. A preliminary objection was taken that the Deputy Director, being neither the Federal Government nor a private complainant, was not “a person aggrieved” within the contemplation of that provision. Repelling the objection, the learned Division Bench traced the legislative history of section 417 and, drawing upon the classical definition of “aggrieved party” found in Black’s Law Dictionary, held that a public functionary who is charged with the statutory duty of curbing a particular class of unlawful activity is an aggrieved person when an acquittal recorded by the trial court has the effect of frustrating the discharge of that mandate. It was observed that a person may be aggrieved not only where a pecuniary or proprietary right is affected but also where a substantial legal right is impinged upon, or a burden or obligation is cast upon him, and that the statutory duty of a public functionary falls squarely within this broader conception of grievance.
115. The principle thus enunciated was adopted and expanded upon by a four-Member Bench of the Supreme Court in *The State through Collector of Customs and Excise v. Azam Malik*, PLD 2005 SC 686, in which the question was whether a Collector of Customs was a person aggrieved entitled to prefer an appeal under section 185-F of the Customs Act, 1969 against an order of acquittal in a tax-evasion prosecution. The Supreme Court held that the expression “any person aggrieved” occurring in section 185-F is not to be confined to a convicted individual but, read in its statutory context, extends to every person, natural or juristic, and to every authority or officer who, in the discharge of his functions under the law, has an interest in

the recovery of tax or in the prosecution of a tax evader. Approving the reasoning in *Zahid Nadeem* and drawing support from the English decision in *Rex v. Keepers of the Peace and Justice in the County of London* (1945 K.B. 528), the Court went on to hold that the word “including” in the phrase “including the Federal Government” is a word of enlargement and not of limitation, and that the Collector of Customs, on whose complaint the prosecution had been set in motion, was therefore an aggrieved person entitled to assail an order of acquittal in his own right.

116. In *The State through Director General, Anti-Narcotics Force v. Abdul Jabar* (2017 SCMR 1213), a three-Member Bench of the Supreme Court was called upon to determine whether an appeal against acquittal under the Control of Narcotic Substances Act, 1997 could be maintained by the State through a Special Prosecutor of the Anti-Narcotics Force. The High Court had declined to entertain the appeal on the ground that the authority of a Special Prosecutor was confined to the trial stage and that the appeal ought in any event to have been filed under section 417, Code of Criminal Procedure, 1898 read with section 10 of the Pakistan Criminal Law Amendment Act, 1958. The Supreme Court characterized that reasoning as “a jumble of confusion” and held that where the Federal Government, in exercise of its power of delegation under section 71 of the Act of 1997, had vested all its powers and functions in the Director-General, Anti-Narcotics Force, and where the Director-General had in turn authorized a Special Prosecutor to act on behalf of the Force, the appeal was competently filed. Of particular significance for present purposes is the admonition of the Court that a debate of the present kind makes “a fetish of technicalities which cannot be allowed to defeat the ends of justice”, where the jurisdictional competence of the State to pursue the appeal is not in doubt.

117. In *Chief Commissioner Inland Revenue v. Messrs Cherat Cement Company Limited* 2018 PTD 1617, the very question now canvassed before us arose before the Peshawar High Court. The Chief Commissioner Inland Revenue had invoked the Constitutional jurisdiction of that Court to impugn an appellate decision of the President of Pakistan rendered under the Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000, which had gone against the department. A preliminary objection was taken that an officer of the Federal Government could not challenge a decision of the Head of State, that no authorization under the Rules of Business, 1973 had been produced, and that the requisite consultation with the Law, Justice and Parliamentary Affairs Division had not been undertaken. Rejecting these objections, Yahya Afridi, J. in the Peshawar High Court held: (i) that the decision of the President, rendered in his appellate capacity under a statute, is a quasi-judicial order amenable to judicial review and is to be distinguished from an executive or administrative order of the President as Head of State; (ii) that the Chief Commissioner Inland Revenue, being the departmental head of the revenue-collecting organ of the Federation within his territorial jurisdiction, is a “person aggrieved” entitled to assail such a decision; and (iii) that the production of a letter of the Federal Board of Revenue endorsing the decision to file the petition was sufficient authorization for that purpose. It was, indeed, the firm stand taken by the Chief Commissioner in the face of repeated directions from various official quarters that the Peshawar High Court was moved to commend.
118. Most recently, in *The Directorate of Post Clearance Audit through DG, FBR v. Nestle Pakistan Limited* 2025 PTD 1634, a three-Member Bench of the Supreme Court was seized of petitions for leave to appeal preferred by the Federal Board of

Revenue, its Collectorates, and the Directorate of Post Clearance Audit against judgments of the Sindh High Court which had curtailed the jurisdiction of the Customs authorities to recover short-levied sales tax and advance income tax after the goods had crossed the customs barrier. The respondent-importers raised a preliminary objection that the petitions had not been instituted by duly authorized persons and that, absent any demonstrable financial loss to the department or to the individual officers concerned, they could not be regarded as aggrieved parties. The objection was rejected by the Chief Justice, writing for the majority, on the ground that, where petitions raise a common question of law arising out of the judgments of the same High Court, and where at least one of the connected petitions has been instituted by the Federation itself, the presence of a maintainability objection against some of the petitions does not preclude the Court from adjudicating on the common issue on its merits. Of greater relevance for the present purposes is the separate note of Shafi Siddiqui, J., which, though differing with the majority on the merits, addressed the maintainability objection head-on. The learned Judge held that, to be regarded as aggrieved, a public functionary is not required to demonstrate financial loss to his department or to himself; it is sufficient that he is under a statutory obligation to perform a duty, and that an interpretation placed upon the law by the impugned judgment prevents him from discharging that duty, or materially affects the manner of its discharge. A judicial pronouncement which abridges or frustrates the statutory mandate of a State functionary is, on this reasoning, *ex facie* prejudicial to the statutory rights of such functionary, and is sufficient to clothe him with the status of an aggrieved person for the purpose of preferring an appeal.

119. Having heard learned counsel for the parties and having considered the authorities noticed above, we are not persuaded that the objection taken by Mr. Makhdoom Ali Khan, Senior ASC warrants the rejection of these appeals. Section 4C of the Income Tax Ordinance, 2001, and the corresponding Division IIB in Part I of the First Schedule thereto, were brought into force with the object of augmenting public revenue, and their administration, assessment, recovery and collection were committed, by the statute itself, to the Commissioner Inland Revenue, acting under the general superintendence of the Federal Board of Revenue. The judgments impugned before us, whether passed by the learned Sindh, Lahore or Islamabad High Courts, each operated, in terms, upon the Commissioner: notices issued under section 4C by the Commissioner were quashed, circulars issued by the Federal Board of Revenue for the implementation of section 4C were set aside, and writs were issued restraining the Commissioner from applying the provision to Tax Year 2022 and, in the case of the Islamabad High Court, to Tax Year 2023 as well.
120. Once it is appreciated that the writ of the High Court, in substance if not in form, was addressed to the Commissioner as the statutory functionary charged with the application of the provision, it follows that the Commissioner is directly aggrieved by the impugned judgments, in the full sense of that expression as expounded in *Zahid Nadeem*, *Azam Malik*, *Abdul Jabar*, *Cherat Cement*, and the separate note of *Siddiqui, J. in Nestle Pakistan*. A judicial pronouncement which denudes a public functionary of his statutory power to levy, assess and collect a tax imposed by a validly enacted law strikes directly at the statutory obligation which he is, by Parliament, required to discharge; and no greater grievance, to our minds, can be conceived than the grievance so inflicted. Nor are we persuaded that Articles 185(3) and 175F

of the Constitution, under which the present appeals have been preferred, import into themselves any qualifying requirement of “aggrieved person” not to be found in their text: both provisions confer the right of appeal upon any person, subject to the conditions there prescribed, and it is a well-settled canon of procedure that every course which advances the administration of justice is to be regarded as permissible, unless it stands expressly forbidden.

121. The ratio of Rasheed Ahmad PLD 2017 SC 121, pressed into service by learned counsel for the respondents, has no bearing on the threshold question of the Commissioner’s standing to file an appeal; at its highest, it speaks to the internal propriety of the engagement of private counsel by the Federation, a matter which is regulated by the Rules of Business, 1973 and which the Revenue Division, by virtue of its long-standing exemption in the matter of litigation concerning taxation, has since 1994 been conducting in its own right without recourse to the Law and Justice Division. We further hold, following the caution sounded by the Supreme Court in Abdul Jabar, that to uphold the objection of the respondents would be to permit the erection of a “fetish of technicalities” over the substantive right of the State to pursue the defence of its taxing statute. We also observe that in not a single petition or appeal in the instant matter has the Federation or the Federal Board of Revenue denied that the Commissioner was empowered to file the appeals; nor have those parties disowned the pleadings or any portion thereof as filed by the Commissioner. We accordingly hold that the Commissioner Inland Revenue, acting under the authorization of the Federal Board of Revenue through its Chairman who wears the dual hat of Secretary Revenue Division, is competent to file, maintain and prosecute an appeal against a judgment allowing a writ petition whereby the vires, scope or application of a fiscal

statute has been impugned, and that the present appeals are, for that reason, maintainable.

122. We now address the concluding direction in paragraph 7(iii) of the Islamabad High Court's Pakistan Oilfields Judgment, which directed the Federal Board of Revenue to issue a circular implementing the judgment across Pakistan. We find this question to be inextricably linked with the question of territorial jurisdiction taken by counsel for the Revenue. This question was raised at the inception by counsel before the Islamabad High Court, before the Supreme Court in appeals assailing interim relief given to petitioners from outside the territorial jurisdiction of the Islamabad High Court, before the Supreme Court at the outset of these appeals, and finally before us, on the ground that they were entertained in contravention of long and well-established law, most notably the Sandalbar Judgment¹⁶. The objection was vehemently opposed by Mr. Makhdoom Ali Khan, Sr. ASC, on the ground that the question does not pertain to the vires of the impugned provision and therefore cannot be adjudicated. As counsel for the Revenue themselves chose not to press this particular objection of territorial jurisdiction before us, suffice it to say that the question may be addressed by us in a future case.

123. What has concerned us is the direction of the Single Judge in the concluding paragraph 7(iii) of the Islamabad High Court's Pakistan Oilfields Judgment, which instructed the Federal Board of Revenue to issue a circular to its field formations communicating the learned Court's reading-down of Section 4C, so that the interpretation adopted might be applied uniformly by assessing officers across the country, in cases where no contrary mandamus had been issued by any other High Court:

¹⁶ PLD 1997 SC 334 and a long line of authorities which have followed it.

"In the instant case, the FBR is not being directed by this Court to 'interpret' the law by a direction to its subordinate officers, but merely to convey that one of the High Courts has read down section 4C and that the officer ought to apply that interpretation where it is not under any mandamus to the contrary by any other High Court."

And in paragraph 7(3) of the Pakistan Oilfields Judgment:

"A direction is accordingly issued to the respondent Federal Board of Revenue to issue an administrative instruction under section 214(1) of the Ordinance to all inland revenue officers subordinate to the FBR to apply the Impugned Amendment prospectively only and, while doing so, to read down and apply section 4C in terms of the Fauji Fertilizer judgment (for the validity of an administrative instruction by FBR, see para 17 of Annex-A)"

124. We have observed that the learned Court did not merely ask the FBR to communicate an interpretation. It issued a writ to the FBR to exercise its statutory power under section 214(1) of the ITO to issue an administrative instruction to all inland revenue officers subordinate to the FBR in the entire country requiring them to apply section 4C prospectively only and to read it down in terms of a specific judgment of a single court. Rather than allowing the conflict between the different High Courts' interpretations of section 4C to travel upward to the Supreme Court for authoritative resolution, the learned Court took it upon itself to resolve that conflict horizontally by administrative fiat. The logical consequence of the direction, had it been implemented, is that the Sindh High Court and the Lahore High Court, both of which had arrived at their own readings of section 4C, would have found the Revenue's own officers in their jurisdictions instructed by an FBR circular to disregard those readings and apply the IHC's reading in their place. The High Courts of Sindh and Punjab

would have been, in practical effect, overruled, not by a superior court in the exercise of appellate jurisdiction, but by a subordinate court in the exercise of no jurisdiction at all. Moreover, when Article 199 of the Constitution restricts the territorial jurisdiction of a High Court to operate over official persons and acts therein, thereby such a writ cannot operate in territory beyond the scope of what the High Court's writ jurisdiction permits; this is settled law. We thus, set aside in particular the direction of the Single Judge of the Islamabad High Court in terms and for reasons as detailed above.

CHIEF JUSTICE

JUDGE

JUDGE

Islamabad,
27.01.2026
APPROVED FOR REPORTING
Mazhar Javed Bhatti/-

ADDITIONAL NOTE

Syed Hasan Azhar Rizvi, J. — I have carefully perused the majority opinion authored by *Justice Amin-ud-Din Khan*, the Hon'ble Chief Justice. While I concur with the ultimate conclusion reached therein, I consider it necessary to record my own reasons, having regard to the significance, complexity, and far-reaching constitutional implications of the issues involved, particularly in view of certain differences in approach, reasoning, and emphasis. I am also persuaded to do so to clarify my independent understanding of the legal principles governing the controversy, to address certain aspects which, in my respectful view, warrant further elaboration, and to ensure that my concurrence in the outcome is not construed as an unqualified endorsement of the reasoning adopted by the majority. However, any point not discussed in this note shall be deemed to reflect my agreement with the reasons offered by the majority. My reasons are as follows:

2. The controversy in the present matter has its genesis in the legislative framework governing the imposition of super tax under the Income Tax Ordinance, 2001 (**'the Ordinance'**). In this regard, Sections 4B and 4C constitute the principal charging provisions regulating the levy of such tax on specified categories of taxpayers, along with the ancillary provisions prescribing the rates of tax applicable to different categories of persons, as contained in Divisions IIA and IIB of Part I of the First Schedule to the Ordinance. Section 4B was initially introduced through the Finance Act, 2015, as a temporary fiscal measure aimed at generating additional revenue for the rehabilitation of internally displaced persons (**'IDPs'**) affected by military operations in the country. The provision imposed a tax on specified high-income individuals and companies whose income exceeded the prescribed threshold. Over time, the scope and rate of the super tax under Section 4B have been revised through successive Finance Acts. Subsequently, the super tax regime was further expanded by later Finance Acts. In particular, Section 4C was inserted through the Finance Act, 2022, as a distinct super tax provision, imposing a super tax from the tax year 2022 onwards at rates substantially higher than those prescribed under Section 4B. Unlike Section 4B, Section 4C adopts a special computation mechanism, departing from the ordinary concept of taxable income under the Ordinance. The levy under Section 4C was founded upon an income-based classification, targeting persons and entities having exceptionally high income. The imposition and subsequent expansion of

the super tax led to extensive constitutional challenges by numerous taxpayers, including large corporate entities, before various High Courts of the country. The High Courts entertained these challenges and rendered, to some extent, divergent decisions on the constitutionality and applicability of Sections 4B and 4C, which may be noted separately as follows:

Impugned Judgements relating to Section 4B (from oldest to newest)

I) Lahore High Court

In D.G. Khan Cement Company v. Federation of Pakistan and others (2018 PTD 287), decided on 29.12.2017, a Single Bench of the Lahore High Court, Lahore, upheld the constitutionality of the super tax under Section 4B while observing as under:

'44. The importance of Sohail Jute Mills from the perspective of the present petitions is that in Sohail Jute Mills, too, by the method of construction of the statute the Supreme Court of Pakistan came to the conclusion that by the levy of Iqra Surcharge, an additional customs duty was being imposed by the legislature and, therefore, it was a valid piece of legislation and within the powers of the legislature. This provides an answer to the argument of the learned counsel for the petitioners that since the legislature does not mention by so many words in Section 4B that this was in addition to the charge imposed by Section 4B and, therefore, it was caught by the mischief of double taxation. On the contrary, the intention of the legislature is very clearly expressed starting from the Annual Budget Statement and by the use of the term 'super tax' to prescribe the species of the tax levied through the Section 4B.

45....

46. For what has been discussed above, the provisions of Section 4B of the Income Tax Ordinance, 2001 are held to be constitutional and valid.

Underlining is for emphasis.

The above decision of the Single Bench was further upheld by a Division Bench of the same High Court in an Intra-Court Appeal ('I.C.A.') decided on 28.02.2020 in the case reported as D.G. Khan Cement Company v. Federation of Pakistan and others (2020 PTD 1186).

II) Peshawar High Court

Following the above view of the Single Bench of the Lahore High Court in D.G. Khan Cement Company, a Division Bench of the Peshawar High Court also upheld the constitutionality of the super tax under Section 4B in M/S Saif Holding Limited v. the Federation of Pakistan (W.P No.1982-P of 2017),

decided on 14.03.2018. The relevant observation of the Court is as follows:

'16. As the Hon'ble Lahore High Court [the Bench reproduced para 38 of the judgment of the Lahore High Court] is discussed every feature of the term tax and fee and finally has concluded that the super tax imposed under proviso of Section 4B of the Income Tax Ordinance, 2001, could not be termed as a fee but an additional special tax, therefore, we, also hold similar view, that the imposition of super tax by inserting Section 4B in the Income Tax Ordinance, 2001, through Finance Act, was a constitutional procedure, provided under Article 73 of the Constitution and no any unconstitutionality could be attributed to the legislature, introduced through Finance Act 2015 and later on extended by Finance Act, 2017.'

Underlining is for emphasis.

III) Islamabad High Court

Similarly, in Messrs the Attock Oil Co. Ltd. v. Federation of Pakistan and others (2019 PTD 934), decided on 16.11.2018, a Single Bench of the Islamabad High Court also upheld the constitutionality of the super tax under Section 4B and declared its insertion to be valid and within the legislative competence of Parliament. The relevant observation of the Court is as under:

'11. This Court is satisfied that Section 4B of the Ordinance of 2001 and its insertion was within the competence of the lower House of Majlis-e-Shoora i.e. National Assembly through a Money Bill. It is, therefore, declared that Section 4B was validly inserted through the Finance Act, 2015 and that it does not suffer from any illegality nor is violative of any constitutional provision.'

Underlining is for emphasis.

Against this order, an I.C.A. No.17/2019 was filed by the Attock Oil Company before the same High Court, which was withdrawn and transferred to this Court and is now being decided through this judgment.

IV) High Court of Sindh

In Messrs HBL Stock Fund through Trustee v. Additional Commissioner Inland Revenue and others (2020 PTD 1742), decided on 21.07.2020, a Division Bench of the High Court of Sindh also upheld the constitutionality of the super tax under Section 4B and observed as under:

'17. Accordingly, the above petitions and the suits, challenging the vires of Section 4B of the Income Tax Ordinance, 2001 through Finance Act, 2015 are disposed of in the following terms along with listed applications: -

- (a) The super tax imposed under Section 4B of the Income Tax Ordinance, 2001 through Finance Act 2015 along with Money Bill possess the characteristics of a tax, for being a compulsory exaction of money by public authority for the purposes of general revenue, whereas, the amount to tax so charged goes to Federal Consolidated Fund, therefore, has been rightly introduced under Article 73(2)(a) of the Constitution of the Islamic Republic of Pakistan, 1973, hence intra-vires to the Constitution;
- (b) The super tax imposed under Section 4B of the Income Tax Ordinance 2001, through Finance Act, 2015, along with Money Bill is an additional tax on income covered under Entry 47 of the IV Schedule to the Constitution "taxes on income", and does not amount to double taxation, therefore, falls within the legislative competence of the National Assembly to impose, abolish, remit, alter or regulate a tax, through Finance Act along with Money Bill under Article 73(2)(a) of the Constitution of the Islamic Republic of Pakistan, 1973, hence intra-vires to the Constitution;
- (c) The Super Tax imposed under Section 4B of the Income Tax Ordinance, 2001 through Finance Act, 2001 along with Money Bill is not violative of the Article 25 of the Constitution of the Islamic Republic of Pakistan, 1973 as it is neither discriminatory nor creates any unreasonable classification amongst the same class of person upon whom its charge has been created, while applying the common burden through uniform rate of tax upon Banking Companies@ 4% of the income, and person other than Banking Company, having income equal to or exceeding Rs.500 Million @ 3% of the income.
- (d) The super tax imposed under Section 4B of the Income Tax Ordinance, 2001 through Finance Act, 2015 along with Money Bill, is not a fee as there is no element of quid pro quo, nor the amount of super tax is charged as consideration for rendering any services to its payer in manner.'

Underlining is for emphasis.

Impugned Judgements relating to Section 4C (from oldest to newest)

I) High Court of Sindh

A Division Bench of the High Court of Sindh in Shell Pakistan Limited through Legal Counsel v. Federation of Pakistan and others (2023 PTD 607), decided on 22.12.2022, held that Section 4C was validly enacted but it could not be applied retrospectively and, therefore, was to be read as providing that the levy would be applicable from Tax Year 2023. It, however, declared the first proviso to Division IIB of Part I of the First

Schedule to the Ordinance to be discriminatory and, consequently, ultra vires the Constitution. The relevant observation of the Court is as follows:

'45. The deliberation undertaken supra led us to conclude that super tax, levied once again vide Section 4C of the Ordinance, could not be recovered during the subsistence of the benefit/protection granted to the tax payer vide Section 4B of the Ordinance and the only avenue to save the conflicting provisions of the law was to harmonize the same. In addition thereto, the 1st proviso to Division IIB of Part I of the First Schedule to the Ordinance was found to be prima facie discriminatory and the respondents' learned counsel remained unable to demonstrate any intelligible differentia therein, having rational nexus with the object of classification.'

Underlining is for emphasis.

II) Islamabad High Court

On the contrary, a Single Bench of the Islamabad High Court in M/s Fauji Fertilizer Company Limited and another versus Federation of Pakistan and others (W.P. No.4027 of 2022, not reported), decided on 18.04.2023, found Section 4C to be ultra vires the fundamental rights guaranteed under Articles 18, 23, and 24, read with Article 4 of the Constitution, it nevertheless read down the provision to the limited extent of determining the income liable to super tax. The Court further declared that the provision would not apply to any transactions or events that had become *past and closed* on or before 30th June 2022. However, following the afore-noted judgment of the Sindh High Court in Shell Pakistan, it also declared that the first proviso to Division IIB of Part I of the First Schedule to the Ordinance, which levies super tax at the rate of 10% on the industries listed therein, is discriminatory and, therefore, violative of Article 25 of the Constitution. The conclusion and orders of the Court are reproduced hereunder for ease of reference:

'3.8.1 Following the reasoning in Shell Pakistan, with which I respectfully (and gratefully) agree, I too find that the proviso to Division IIB of Part I of the First Schedule to the Ordinance levying super tax at 10% on the industries listed therein is discriminatory and, therefore, violates Article 25 of the Constitution.'

'5 CONCLUSION AND ORDERS

1. §4C, as it stands now, falls to be ultra vires the fundamental rights under Articles 18, 23 and 24, read

with Article 4 of the Constitution. Using Imrana Tiwana phraseology [reference omitted], §4C is “held to be against the scheme of the Constitution and should either be read down or declared ultra vires for the reasons given” in this judgment. With the preference to save rather than destroy, §4C is to be read down in calculating the income taxable to super tax so as to:

- (a) exclude all classes of income enumerated therein the tax on which is final under the other provisions of the Ordinance; and
 - (b) sever the exclusions of brought forward depreciation, brought forward business losses, and brought forward amortization allowances available to the taxpayers under the other extant provisions of the Ordinance;
2. §4C, as read down, will have prospective application only, and will not apply to any transactions or events past and closed on or before 30th June 2022;
 3. §4C, as read down, will not apply to the benevolent funds holding exemptions from tax under the other provisions of the Ordinance;
 4. §4C, as read down, will not apply to petroleum and exploration companies to the extent its application results in the taxation of such companies exceeding the thresholds stipulated in Rule 4 of the Fifth Schedule to the Ordinance; and
 5. All notices of demand or recovery impugned in the petitions are set aside, without prejudice to the revenue's right to issue fresh notices not inconsistent with this judgment.'

Underlining is for emphasis.

III) **Lahore High Court**

Lastly, a Single Bench of the Lahore High Court, in Service Global Footwear Limited and another v. Federation of Pakistan and others (2023 PTD 1120), decided on 27.06.2023, held that Section 4C had been validly enacted. However, it too declared the first proviso to Division IIB of Part I of the First Schedule to the Ordinance to be discriminatory and, therefore, *ultra vires* the Constitution. Consequently, the rate of super tax was reduced from 10% to 4% by the said Court. The relevant observations of the Court are as follows:

'29. In view of the determination made above and relying on the judgments of the Supreme Court of Pakistan, doctrine of textualism, relevant charging provisions of the "Ordinance", and the documents examined by this court through C.M.No.01 of 2023 including budget speech, policy statement, writ petitions are partially allowed to the extent that First Proviso to Division IIB of Part I of the First Schedule of the "Ordinance" is declared to be discriminatory, hence, ultra vires to the "Constitution" and thus the rate of super tax is reduced to 4% from 10%. Rest of the prayers made in the petitions are declined being super tax as valid.'

Underlining is for emphasis.

Both the taxpayer and the Federal Board of Revenue challenged the above decision of the Single Bench by filing separate I.C.A.s, which were decided by a Division Bench of the same High Court through a single judgment reported as Service Global Footwear Limited and another v. Federation of Pakistan and others (2024 PTD 1271) decided on 16.05.2024. Through that judgment, the Division Bench of the said Court dismissed the appeals of the Federal Board of Revenue and allowed the appeals of the taxpayers, thereby setting aside only the part of the impugned judgment that upheld the retrospective application of Section 4C. The relevant observation of the Court is as follows:

‘85(i). The appeals by appellants/taxpayers at (Appendix A) are allowed. The part of the impugned judgment that upholds the retrospective application of Section 4C by the use of the words "for the tax year 2022" is set aside. It is declared that, notwithstanding these words, the rights conferred on the appellants at the end of tax year 2022 on 30th June 2022 are past and closed transactions and cannot be impaired or whittled away by the use of these words. In sum, super tax under Section 4C cannot be imposed on these appellants for the tax year 2022. This obviously includes appellants with special tax year.’

Underlining is for emphasis.

3. A discrete examination of the afore referred to impugned judgments of the High Courts would reveal that all the High Courts generally found the provisions of Sections 4B and 4C of the Ordinance, imposing super tax, to have been validly enacted by Parliament, except the Islamabad High Court, which, in respect of Section 4C, held the same to be *ultra vires* and consequently read it down to a limited extent. Further, they (all the High Courts) unanimously held that Section 4C could not be applied retrospectively. They also declared that the first proviso to Division IIB of Part I of the First Schedule to the Ordinance was discriminatory and, therefore, violative of Article 25 of the Constitution. Following the pronouncement of the afore-noted judgments by the High Courts, several fresh constitutional petitions were filed before the respective High Courts by other taxpayers that had not been parties to the earlier decided petitions, seeking similar relief. The High Courts disposed of these petitions in terms identical to those adopted in their earlier judgments. Being aggrieved, the taxpayers, as well as the Commissioner of Inland Revenue, approached the Supreme Court of Pakistan against the above

impugned judgments, as well as the subsequent judgments rendered by the High Courts in the same terms, except the judgment in *Fauji Fertilizer*, which was passed by a learned Single Bench of the Islamabad High Court, on account of the availability of the remedy of an I.C.A thereagainst under the law.

4. Since only the Islamabad High Court in *Fauji Fertilizer* declared Section 4C to be *ultra vires*, though it read down the provision to a limited extent, the taxpayers, including those whose challenge to Section 4C even failed before the other High Courts, filed fresh petitions before the Islamabad High Court for the same relief. In addition to this, multiple fresh constitutional petitions were filed before it by taxpayers from the other Provinces, challenging the subsequent revision of the rates of super tax provided in Division IIB of Part I of the First Schedule to the Ordinance, through the Finance Act, 2023. Consequently, the Federal Government and the Commissioner of Inland Revenue filed I.C.As. before the Islamabad High Court to impugn the said judgment in *Fauji Fertilizer* also. Meanwhile, a five-member Constitutional Bench of the Supreme Court, comprising, *inter alia*, two of us (Justice Amin-Ud-Din Khan, Senior Judge, as he then was, and Justice Syed Hasan Azhar Rizvi), commenced the hearing of the above cases on a day-to-day basis. During the course of the proceedings, Mr. Makhdoom Ali Khan and Mr. Shahzad Ata Elahi, learned Senior Advocates of the Supreme Court appearing for some of the appellants and petitioners, apprised the Constitutional Bench of the pendency of several writ petitions and I.C.As before the different High Courts challenging the vires of Section 4C of the Ordinance, and prayed that the same be withdrawn and decided by that Constitutional Bench along with the cases already pending before it.

5. As the outcome of the cases pending before the Constitutional Bench of the Supreme Court would inevitably affect the matters pending before the different High Courts, the Constitutional Bench, vide order dated 12.03.2025, while exercising powers akin to those contained in the erstwhile Article 186A of the Constitution (which had by then been omitted by the Constitution (Twenty-sixth Amendment) Act, 2024), withdrew and transferred to itself all the Writ Petitions and I.C.As pending before all the High Courts, to be heard and decided along with the cases already before it, so as to avoid multiplicity of proceedings and to finally determine the constitutionality of Sections 4B and 4C once and for all. Subsequently, all the matters, including those withdrawn from the High Courts, were

clubbed together, and the Constitutional Bench of the Supreme Court resumed the hearing of the cases. In the meantime, this Court was established through the Constitution (Twenty-Seventh Amendment) Act, 2025, with the mandate to exclusively hear and determine appeals arising out of judgments, decrees or final orders of a High Court passed under Article 199 of the Constitution, subject to the grant of leave to appeal as envisaged in Article 175F(1)(c) of the Constitution. In view of this latest constitutional development, the Supreme Court lacked the jurisdiction to adjudicate these cases, as they originated from judgments and orders of the High Courts passed under Article 199 of the Constitution. Consequently, the same stood automatically transferred to this Court by operation of Article 175F(2) of the Constitution and were thereafter fixed by the Hon'ble Chief Justice of the Federal Constitutional Court before this Bench for hearing and adjudication in accordance with law. Finally, all the appeals, petitions, and transfer cases were disposed of by this Bench vide a unanimous short order dated 27.01.2026 (as reproduced in para 1 of the majority opinion).

6. I have heard the learned counsel for the parties and, with their able assistance, examined the record. The arguments advanced by the learned counsel for the parties stand comprehensively recorded in the majority judgment. To avoid repetition and an unnecessary prolixity of this note, I do not propose to restate them here. However, I shall refer to them only where necessary for the purposes of my analysis.

Challenge to the levy under Section 4B

7. *First*, I advert to consider the cases relating to the challenge to the imposition of super tax under Section 4B of the Ordinance inserted through the Finance Act, 2015. To this respect, it has been noted that the taxpayers in all the petitions before the High Courts adopted an almost identical stance, *inter alia*, that the levy envisaged under this provision is exclusively intended for the '*rehabilitation of temporarily displaced persons*' and, therefore, ought to be classified as a '*fee*' rather than a '*tax*'; consequently, its introduction through a Money Bill was without lawful authority or jurisdiction of the Parliament. Secondly, and in the alternative, it was contended that even if the super tax could validly have been imposed, the levy constitutes double taxation and is liable to be struck down on that ground as being outwith the powers of the Parliament. On the other hand, the respondent departments categorically negate this assertion with the version that the same is purely a tax and was validly

introduced through the Finance Act. As all the taxpayers before us allege the impugned levy to be a fee, while the respondents term it a tax, the important question that now falls for consideration before this Court is the determination of the true nature and character of the levy imposed under Section 4B, irrespective of its placement within a tax statute or the nomenclature assigned to it as super tax. Only a clear distinction between these two concepts is very much necessary for the complete and effective resolution of the dispute between the parties.

Tax v. Fee: A Jurisprudential Demarcation

8. I have no hesitation to observe here that the terms 'tax' or 'fee' are neither synonymous nor interchangeable; the distinction between the two is well settled for long. A tax is imposed by a public authority for public purposes and is not a payment for any specific service rendered to the taxpayer. A fee, conversely, is a charge levied for services rendered by the Government or its instrumentalities to the persons from whom it is collected, and thus constitutes consideration for such services. A fee ordinarily postulates the existence of an element of *quid pro quo*, whereas such an element is absent in the case of a tax, which is in the nature of a compulsory exaction of money. Generally, for a levy to qualify as a fee, it must be shown that the Government has undertaken some positive work for the benefit of the payers and that the money is taken as a return for the work done or services rendered. Furthermore, where the amount so realised is earmarked and appropriated specifically for the performance of such work or services, and is not merged into the consolidated public revenues for general public purposes, the levy partakes the character of a fee rather than a tax. In addition to the above, there must be a correlation between the amount realised as a fee and the services rendered or benefits conferred upon the payers. The payer of the fee must derive a benefit, if not directly, then at least indirectly. However, in certain cases, it may not be possible to establish with mathematical exactitude a precise correlation between the amount realised as a fee from a particular person and the services rendered to that person. In a given situation, the fee may be collected from hundreds or thousands of persons, and the corresponding services may likewise be rendered to a large number of persons. In such circumstances, it may not be feasible to establish a strict correlation *qua* an individual, except to show that the person who has paid the fee has derived some benefit in return. In such cases, the correlation between the fee levied and the services rendered must be determined with reference to

the services provided to the class of persons concerned and the benefit accruing to an individual therefrom.

9. Although in certain cases a payer may have the option to avail a service upon payment of a fee, such optionality is by no means an essential attribute of a fee in law. The defining characteristic of a fee does not invariably depend upon the payer's choice to accept or decline the service. In numerous situations, the Legislature, in its wisdom, provides a particular service to a specified area or a defined class of persons in the larger public interest. Once such a statutory scheme is enacted, it is not open to the inhabitants of that area or members of that class to contend that they do not wish to avail the service and, on that premise, claim exemption from the prescribed fee. The obligation to pay the fee emanates from the statute itself and is not contingent upon the voluntary acceptance or actual utilization of the service by individual beneficiaries. So long as the service is made available for the benefit of the concerned area or class, and the levy retains its legal character as a fee, mere reluctance or non-utilization on the part of any individual payer cannot absolve them of the statutory liability. By way of illustration, a municipal authority may levy a sanitation or waste-management fee upon all residents of a locality, even though some households may choose not to utilize the facility or may make private arrangements for disposal of waste. Likewise, a regulatory authority may impose a licensing or inspection fee upon all members of a particular trade or profession to ensure compliance with safety standards, notwithstanding that some individuals may not directly require inspection at a given time. Similarly, fees for street lighting, drainage, irrigation, or fire-protection services may be levied upon all properties within the benefited area, irrespective of the extent to which each individual owner actually makes use of such facilities. In all such cases, the liability to pay arises because the service is provided for the collective benefit of the area or class, and not because each payer has consciously elected to receive or consume the service. To sum up, both a 'tax' and a 'fee' are compulsory exactions. The distinction between the two, however, lies in their essential character and purpose. A tax is imposed as part of the common public burden; it is not correlated to any particular service rendered to the taxpayer but is intended to raise revenue for the general purposes and expenditures of the State. A fee, on the other hand, is levied to compensate the Government for the expenses incurred in providing services of a special or specific nature to a defined class of persons or area.

10. From the very inception, the nature and character of various levies imposed under different fiscal statutes have repeatedly come under consideration before the Supreme Court of Pakistan. The pronouncements rendered in this regard may provide valuable assistance in ascertaining the true nature of a levy. The observations made therein, particularly those elucidating the distinction between a tax and a fee, are highly instructive for resolving the controversy at hand. Accordingly, I have carefully examined the various authoritative pronouncements of the Supreme Court of Pakistan on the subject. A survey of these decisions reveals a consistent line of reasoning and a well-settled distinction between a tax and a fee, which accords with the principles discussed in the preceding paragraphs of this note. These precedents not only correctly clarify the conceptual differences between the two but also lay down the tests to be applied for determining the true nature of a levy in a given case. My findings, as recorded hereinabove, derive complete support from the principles enunciated in the said judgments. Reference may, therefore, appropriately be made to Sheikh Muhammad Ismail & Co. Ltd., Lahore v. the Chief Cotton Inspector, Multan and Others (PLD 1966 SC 388); Hirjina Salt Chemicals (Pak.) Ltd v. Union Council, Gharo and Others (1982 SCMR 522); Noon Sugar Mills Ltd. v. Market Committee and others (PLD 1989 SC 449); Government of North-West Frontier Province through Secretary Agriculture v. Rahimullah and others (1992 SCMR 750); Collector of Customs v. Sheikh Spinning Mills (1999 SCMR 1402); Pakistan Flour Mills Association v. Government of Sindh (2003 SCMR 162); Pakcom Limited and others v. Federation of Pakistan and others (PLD 2011 SC 44); Human Rights Case No. 14392 OF 2013 (2014 PTD 243); Federation of Pakistan through Secretary M/o Petroleum and Natural Resources v. Durrani Ceramics and others (2014 SCMR 1630); and Messrs Khurshid Soap and Chemical Industries (Pvt.) Ltd. v. Federation of Pakistan through Ministry of Petroleum and Natural Resources and others (PLD 2020 SC 641).

11. Given the significance and complexity of the issue under consideration, I have deemed it appropriate to examine the jurisprudential approach adopted in other common law jurisdictions, including the United States, Canada, Australia, and India. These jurisdictions have, in a variety of contexts, grappled with questions analogous to those before this Court, particularly the distinction between a tax and a fee, the principles underlying compulsory exactions, and the relationship between levies and the services provided therefore. While the decisions of foreign courts are

not binding on our domestic law, they carry persuasive value and reflect a reasoned approach shaped by constitutional principles and administrative law doctrines comparable to those prevailing in Pakistan. A careful survey of these comparative jurisprudences not only illuminates the conceptual foundations of fiscal levies but also reinforces the analytical framework applied in our own Courts. Accordingly, the discussion that follows draws upon selected authoritative pronouncements from these jurisdictions to enrich and contextualize the understanding of the issues raised in the present matter. In the United States of America, the fee is commonly known as a 'user fee'. Under their settled jurisprudence, a user fee must serve a regulatory purpose rather than a revenue-raising purpose. It must be proportionate to the necessary costs of the service. Further, there must be an element of 'voluntariness' on the part of the payer of the fee. For instance, the Florida Supreme Court in *State v. City of Port Orange*, (**650 So. 2d 1 (Fla.1994)**) established 'Three-Prong Test' to determine whether the charge is a 'tax' or a 'user fee'; (1) fee are charged in exchange for particular government service; (2) which benefits the party paying the fee in a manner not shared by other members of society, and (3) they are paid by choice, in that the party paying the fee has the option of not utilizing the governmental service and thereby avoiding charge. Likewise, the Supreme Court of Michigan, in *Bolt v. City of Lansing* (**1998 Mich. Lexis 3239**), expounded the concept of a 'tax' in contrast to a 'fee' and observed that any payment exacted by the State or its municipal subdivisions as a contribution toward the cost of maintaining governmental functions, where the special benefits derived from such functions merge into the general public benefit, constitutes a tax.

12. The Supreme Court of Canada in both *Westbank First Nation v. British Columbia Hydro and Power Authority* (**[1999] 3 S.C.R. 134**), *Eurig Estate (Re)*, (**[1998]2 S.C.R. 565**), observed that to identify whether a levy is a 'tax' is whether it is: (1) compulsory and enforceable by law; (2) imposed under the authority of the legislature; (3) levied by a public body; (4) intended for a public purpose, and has (5) no reasonable nexus between the quantum charged and the cost of the service provided. Later on, this concept was further elaborated by the Federal Court of Canada in *Canadian Assn. of Broadcasters v. Canada (F.C.)*, (**[2007] 4 F.C.R. 170**), with the statement that a 'fee' is a charge for the service of public officers or for the use of a privilege or exercise of a right under government control. Where the intention is primarily to produce revenue in excess of such

costs, the charge will be regarded as 'tax.' Furthermore, the Federal Court of Appeal of Canada in Li v. Canada (Citizenship and Immigration), ([2012] 4 F.C.R. 479) observed that the Courts will not insist that fees correspond precisely to the cost of the relevant service. As long as a reasonable connection is shown between the service provided and the amount charged, that will suffice.

13. The High Court of Australia, in Air Caledonie International v Commonwealth ((1988) 165 CLR 462), held that three features which sufficed to impart to the levies involved the character of a 'tax' are that the levies: are compulsory; are for public purposes; and are enforceable by law. Further, that If the person required to pay the exaction is given no choice about whether or not he acquires the services and the amount of the exaction has no discernible relationship with the value of what is acquired, the circumstances may be such that the exaction is, at least to the extent that it exceeds that value, properly to be seen as a tax. At some other occasion, the Federal Court of Australia in Qureshi v Minister for Immigration and Multicultural and Indigenous Affairs ((2005) 142 FCR 444), observed that where, under the relevant legislation, no particular service or benefit need be rendered to the payer, the charge may not be a fee for services. To constitute payment for services, there must be some actual service or services provided to the person from whom the payment is exacted, or at his or her direction or request.

14. The Supreme Court of India in the Hingir-rampur Coal Co. Ltd. v. the State of Orissa ([1961] 2SCR 537) made the important observation to draw a line of distinction between the tax and the fee. It stated that it is true that between a tax and a fee, there is no generic difference. Both are compulsory exactions of money by public authorities; but whereas a tax is imposed for public purposes and is not, and need not, be supported by any consideration of service rendered in return, a fee is levied essentially for services rendered and as such there is an element of quid pro quo between the person who pays the fee and the public authority which imposes it. With respect to the fee, the Supreme Court of India in the Chief Commissioner, Delhi v. the Delhi Cloth and General Mills Co. Ltd. (AIR 1978 SC 1181) further clarify that a fee must satisfy two conditions: (i) there must be an element of *quid pro quo* that is to say, the authority levying the fee must render some service for the fee levied however remote the service may be; and (ii) that the fee realised must be spent for the purposes of the imposition and should not form part of the general revenues of the State.

At some other occasion, the Supreme Court of India in the State of West Bengal v. Kesoram Industries Ltd. and Ors. (**AIR 2005 SC 1646**) observed that the term cess is commonly employed to connote a tax with a purpose or a tax allocated to a particular thing. However, it also means an assessment or levy. Depending on the context and purpose of levy, cess may not be a tax; it may be a fee or fee as well. Further, it is not necessary that the services rendered from out of the fee collected should be directly in proportion with the amount of fee collected. It is equally not necessary that the services rendered by the fee collected should remain confined to the persons from whom the fee has been collected. Availability of indirect benefit and a general nexus between the persons bearing the burden of the levy of the fee and the services rendered out of the fee collected is enough to uphold the validity of the fee charged. Almost identical observations have also been made by the Supreme Court of India in Calcutta Municipal Corporation v. Shrey Mercantile Pvt. Ltd. (**AIR 2005 SC 1879**); Bangalore Development Authority v. the Air Craft Employees Cooperative Society Ltd. (**2012(1) J.L.J.R.503**); Prabhakara Reddy and Co. v. State of Madhya Pradesh (**AIR 2015 SC 3293**) and National Campaign Committee for Central Legislation on Construction Labour v. Union of India (UOI) (**2018(3) BomCR347**).

15. When the above-noted principles of the foreign jurisdictions are juxtaposed with the law in Pakistan, it becomes evident that the approach of the Supreme Court of Pakistan aligns more closely with the Canadian and Indian models rather than the stricter American notion of voluntariness. Pakistani jurisprudence, in line with that of Canadian and Indian jurisprudence, does not treat voluntariness of the payer as a *sine qua non* for a valid fee. Instead, it recognizes that once a statutory scheme is enacted to provide services to a defined class or locality, the obligation to pay arises irrespective of individual choice. Moreover, like its counterparts in India and Canada, the Pakistani legal framework accepts that the element of *quid pro quo* need not be exact or arithmetically precise; a reasonable, general, or even indirect nexus between the levy and the services rendered is sufficient to sustain its character as a fee. Thus, the comparative analysis reveals a shared foundational principle across jurisdictions, that a tax is primarily a revenue-raising measure for general public purposes. In contrast, a fee is linked to services rendered or made available. The divergence lies chiefly in the degree of insistence on voluntariness and the strictness of correlation between the levy and the

service. Within this spectrum, the Supreme Court of Pakistan has adopted a balanced and pragmatic approach, one that neither insists upon strict voluntariness nor demands an exact mathematical equivalence between the levy and the services rendered. This balance is necessitated by practical considerations of governance: in a developing administrative framework, many public services are structured on a collective or area-based basis, rendering individual choice largely illusory. I am in complete agreement with this approach of the Supreme Court of Pakistan. It is further observed that insisting upon voluntariness in such circumstances would unduly constrain the State's regulatory capacity. At the same time, this approach does not permit the unfettered use of the label 'fee' as a mere pretext for revenue generation; rather, it continues to require a discernible and reasonable nexus between the levy and the services provided.

16. Tested against these principles, the levy under Section 4B unmistakably bears the characteristics of a tax. The impost is compulsory in nature, imposed upon a broad class of taxpayers without any element of choice. It is not predicated upon the rendering of any specific, identifiable, or even general service to the payer or to a defined class of which the payer forms part. The proceeds are intended for the 'rehabilitation of temporarily displaced persons,' which, though undoubtedly a laudable and pressing public purpose, remains a general welfare objective of the State. Such a purpose, by its very nature, is diffused and societal, rather than specific or service-oriented. The mere mention of a purpose, even one as compelling as the rehabilitation of displaced persons, does not, in itself, convert a tax into a fee. If such a proposition were accepted, it would render the distinction between a tax and a fee wholly illusory, as any tax could be assigned a broad or benevolent purpose and thereby be re-characterized as a fee. The true test lies not in the stated object, but in the presence of a reasonable nexus between the payer and the services rendered. In the present case, no such nexus exists. The taxpayers subject to Section 4B do not receive, nor can they be said to receive, any direct, indirect, or even general service in return for the payment. The benefit, if any, accrues to a distinct and separate segment of society, namely, temporarily displaced persons, and not to the contributors of the levy as a class. Furthermore, the collection under Section 4B is not earmarked in a manner that establishes a clear and proximate relationship with any regulatory or service framework vis-à-vis the payer. Rather, it partakes the character of a general revenue-

raising measure, intended to augment the State's financial capacity to address a public exigency. This is a hallmark of taxation, not of a fee.

17. It is also of significance that the levy lacks any regulatory foundation. A fee is often justified as a part of a regulatory regime, where the amount collected facilitates the provision of services, supervision, or benefits to those from whom it is collected. Section 4B, however, does not operate within any such regulatory scheme concerning the taxpayers; instead, it functions independently as a fiscal imposition to generate funds for a public cause. In these circumstances, I am constrained to hold that the levy under Section 4B is, *in pith and substance*, a tax and not a fee. The characterisation of the impost by reference to its stated purpose cannot alter its essential nature. The absence of any reasonable nexus between the levy and the services rendered to the payer, coupled with its compulsory and revenue-raising character, leads to the inescapable conclusion that it falls squarely within the domain of taxation.

18. Furthermore, it is by now well settled that, when the vires of any statute is challenged, a strong presumption attaches to its legislative competence and validity. The burden lies upon the person challenging the vires of a statute to demonstrate that the impugned law is either beyond the legislative competence of the legislature or is in violation of any constitutional provision, or is in derogation of the rights guaranteed under the Constitution. In an attempt to discharge this burden, learned counsel for the taxpayers placed heavy reliance upon Federation of Pakistan through Secretary M/o Petroleum and Natural Resources v. Durrani Ceramics and others (2014 SCMR 1630), Workers' Welfare Funds, M/O Human Resources Development, Islamabad v. East Pakistan Chrome Tannery (Pvt) Ltd. through G.M. (Finance), Lahore (PLD 2017 SC 28) and Messrs Quetta Textile Mills Limited through Chief Executive v. Province of Sindh through Secretary Excise and Taxation, Karachi (PLD 2005 Kar.55), to contend that, in light of the principles laid down therein, the impugned levy is clearly a fee, thus beyond the competence of the legislature to introduced it through a money bill. Further, it has been noted with great importance that the High Courts, in the judgments impugned before us, have elaborately examined the nature and legality of the levy under Section 4B in the context of the aforesaid precedents relied upon by the taxpayers and have rightly noted that the facts, circumstances, and nature of the levies involved in those cases are altogether distinguishable from the instant case. For instance, the Lahore High Court, with specific reference

to the *Durrani Ceramics* supra, observed that the same does not advance the stance of the taxpayers, as in that case the impugned levy, namely, the Gas Infrastructure Development Cess, was treated as a 'fee' because it had been categorized as 'non-tax revenue' in the Annual Budget by the Government itself. To my understanding, this essential element is conspicuously absent in the case of the levy under Section 4B. Moreover, the incorporation of the impugned levy under Section 4B within the framework of the Income Tax Ordinance itself is a strong indicator of legislative intent to treat it as a tax. This intention is further fortified by the budget speech delivered by the then Finance Minister during the budget session for the year 2015–2016, wherein the levy was presented as a fiscal measure aimed at generating revenue to meet public expenditure. Such contemporaneous exposition of legislative intent provides additional support to the conclusion that the impost is in the nature of a tax and not a fee. The relevant portion of the speech is reproduced hereunder for ease of reference:

*'K. Revenue for Rehabilitation of Temporarily Displaced Persons: The terrorism and counter-terrorism efforts have resulted in displacement of hundreds of thousands of people of FATA and Khyber Pakhtunkhwa from their homes. The vulnerable Sections of the population, women, children, elderly and sick have suffered the most. The host communities have also taken a toll. The cost of rehabilitation of these displaced persons has been estimated at 80 billion rupees. These direct affectees of the war on terror deserve the full support and facilitation of the Nation. **To meet enhanced revenue needs for the rehabilitation of Temporarily Displaced Persons in a dignified and befitting manner, it is proposed to levy a one-time tax on the affluent and rich individuals, association of persons and companies earning income above Rs.500 million in tax year 2015 at a rate of 4% of income for banking companies and 3% of income for all others.** It is expected that the provinces will also contribute their due share in this national cause and the entire receipts from this source shall be utilized for rehabilitation of TDPs.'*

Emphasis supplied.

19. A careful reading of the above portion of the budget speech further fortifies the conclusion that the levy under Section 4B was conceived and introduced as a tax. The Finance Minister, while proposing the measure, explicitly described it as a 'one-time tax' (though extended through the subsequent Finance Acts) to be imposed upon affluent individuals, associations of persons, and companies earning above a specified threshold. The object articulated therein was to generate additional revenue to meet the substantial financial requirements for the rehabilitation of Temporarily Displaced Persons. This is, no doubt, a matter of national importance arising out of extraordinary circumstances,

and it would not be incorrect to regard it as serving a clear public purpose. The speech makes it abundantly clear that the levy was not intended as consideration for any services rendered to the payers; rather, it was designed as a fiscal measure to mobilize resources from those with greater capacity to pay in order to support a broader public cause. The emphasis on revenue generation, the identification of a taxable class based on income, and the allocation of proceeds towards a general welfare objective collectively reinforce the conclusion that the impost under Section 4B bears all the essential attributes of a tax and not of a fee. Accordingly, it squarely falls within the definition of 'tax' as set out in Section 2(63) of the Ordinance. Any contention to the contrary is, therefore, misconceived and untenable, and stands repelled.

Unconstitutional Classification: Lack of Intelligible Differentia

20. Alternatively, the taxpayers have drawn our attention to the Table provided in Division IIA of Part I of the First Schedule to the Ordinance, which prescribes the rates of super tax chargeable under Section 4B, and have contended that the levy has not been imposed uniformly or across the board; rather, different categories and classifications have been created, and thus it amounts to discrimination on account of the absence of a reasonable classification. *Firstly*, this objection of the taxpayers is not tenable in law, as the concept of reasonable classification does not require that every person be taxed equally. It is well settled that a reasonable classification is permissible, provided it is based on an *intelligible differentia* which distinguishes persons or things grouped together from those left out of the group, and that such differentia bears a rational nexus to the object sought to be achieved by the classification. It may further be observed that different laws can validly be enacted for different sexes, for persons belonging to different age groups, and for persons having varying financial standings. No rigid or universal standard can be laid down to test the reasonableness of a classification, as what may be reasonable in one set of circumstances may be unreasonable in another. The requirement of reasonable classification is duly satisfied if, in a taxing statute, the Legislature classifies persons or properties into different categories subject to different rates of taxation with reference to income or property. Such classification cannot be assailed on the ground of inequality merely because the resultant tax burden may vary across different classes. Reference in this regard may be made to *I.A. Sharwani and others v. Government of Pakistan*

through Secretary, Finance Division, Islamabad (1991 SCMR 1041), Government of Balochistan through Additional Chief Secretary v. Azizullah Memon and others (PLD 1993 SC 341), Messrs Elahi Cotton Mills Ltd. v. Federation of Pakistan through Secretary M/o Finance, Islamabad (PLD 1997 SC 582), Mehram Ali and others v. Federation of Pakistan and others (PLD 1998 SC 1445) and Anoud Power Generation Limited and others v. Federation of Pakistan and others (PLD 2001 SC 340).

21. Secondly, the above-referred to Table prescribes different rates of tax for two broad and rationally distinguishable categories, namely: (i) banking companies, and (ii) persons other than a banking company, having income equal to or exceeding Rs. 500 million. It is pertinent to underscore that banking companies, by their very nature, operate on a broad financial base and consistently generate substantial income through lending, investments, and related financial services. Their robust and predictable earning capacity unmistakably places them within the class of high-income entities, thereby fully justifying their distinct and differential treatment. Likewise, the other category comprises persons whose minimum income stands at Rs. 500 million, an undeniably extraordinary level of income in the ordinary course of business, placing them far above the general class of taxpayers. Despite this clear and rational classification, the taxpayers have challenged its legality with bald assertions of discrimination; however, they have failed to demonstrate, even remotely, how such differentiation amounts to discrimination. Particularly so, when the super tax, by its very design and objective, targets only affluent individuals and high-earning companies and industries. A classification founded upon economic capacity and ability to contribute cannot, by any stretch of reasoning, be termed arbitrary or discriminatory; rather, it is both logical and constitutionally sound. The legislature is fully competent to subject such economically advantaged classes to a higher fiscal burden, particularly in the context of a measure designed to address a pressing national need. The classification in question is founded upon a rational and intelligible basis, bears a direct nexus to the object sought to be achieved, and does not suffer from any element of arbitrariness or discrimination. Consequently, it does not offend the mandate of Article 25 of the Constitution.

Double Taxation

22. With regard to the submissions advanced by the taxpayers on the issue of double taxation, Ms. Asma Hamid, ASC, representing the Federal Board of Revenue, contended that the super tax under Section 4B is imposed in addition to the income tax already assessed on the income of the taxpayer under Section 4 of the Ordinance, and that the same squarely falls within the legislative competence of Parliament under Entry 47 of the Legislative List (Part I) of the Fourth Schedule to the Constitution. In response, the taxpayers have further objected that Section 4B does not commence with a *non obstante clause*, i.e., 'notwithstanding anything contained,' and, therefore, cannot be construed as an additional tax on income already subjected to tax under the main charging provision of Section 4. Upon due consideration, it is observed that the absence of a *non obstante clause* is neither determinative nor a precondition for the validity of an independent charging provision. What is material is the legislative intent, which is to be gathered from the plain language, scheme, and context of the statute. A plain reading of Section 4B unequivocally manifests the intention of the Legislature to impose an additional levy on income, distinct from and over and above the tax charged under Section 4. This legislative intention is supported by the existence of a separate charging provision, coupled with an independent mechanism for computation and recovery. The levy, therefore, does not operate in isolation or in a vacuum; rather, it forms an integral part of the statutory framework regulating income taxation. Accordingly, the above objection of double taxation, as raised by the taxpayers, is repelled, as it proceeds on a misconceived premise and fails to undermine the independent and additional character of the levy under Section 4B.

23. Further, the taxpayers failed to point out any provision of the Constitution or law that prohibits double taxation. In the absence of any express constitutional or statutory prohibition, the legislature is fully competent to impose more than one tax on the same subject or income. Reference in this regard may be made to the case of Pakistan Industrial Development Corporation v. Pakistan through the Secretary, Ministry of Finance (1992 SCMR 891). The mere fact that a taxpayer is subjected to an additional fiscal burden does not, by itself, render the levy invalid, so long as it is supported by lawful authority and legislative competence. The levy under Section 4B squarely falls within the ambit

of Entry 47 of the Legislative List (Part I) of the Fourth Schedule to the Constitution, namely, 'taxes on income,' and, as such, is found to have been competently and validly enacted by the Legislature in accordance with the procedure laid down in Article 73(1)(1A) of the Constitution, through a Money Bill. It neither suffers from any illegality nor is it violative of any constitutional provision; therefore, it was rightly upheld by all the High Courts in the impugned judgments and warrants no interference by this Court.

Challenge to the levy under Section 4C

24. Initially, the super tax under Section 4B was imposed as a one-time levy for Tax Year 2015 through the Finance Act, 2015. This tax was later extended to the succeeding tax years up to 2020 through successive Finance Acts. However, in order to obviate the necessity of annual extensions, the legislature, through the Finance Supplementary (Second Amendment) Act, 2019, made this levy generally applicable for all subsequent years by substituting the word '2020' with the word 'onward.' At the same time, the rate of super tax for the second category, i.e., persons other than banking companies, was reduced to zero percent. Consequently, after the said amendment, the super tax effectively remained applicable only to banking companies up to Tax Year 2022. However, in 2022, the legislature decided to discontinue the levy under Section 4B altogether, even in respect of banking companies, by substituting the expression 'Tax Year 2021 and onwards' with 'Tax Years 2021 and 2022' through the Finance Act, 2022. Simultaneously, the legislature, vide the same amendment, introduced a new super tax through Section 4C, read with Division IIB of Part I of the First Schedule to the Ordinance. Unlike the earlier provisions, the new regime prescribes differential rates of tax for various categories of persons based on their respective income levels. The provision of Section 4C, as it presently stands, is reproduced hereunder for ease of reference:

'4C. Super tax on high earning persons. — (1) A super tax shall be imposed for tax year 2022 and onwards at the rates specified in Division IIB of Part I of the First Schedule, on income of every person:

Provided that this Section shall not apply to a banking company for tax year 2022.

(2) For the purposes of this Section, "income" shall be the sum of the following: —

(i) profit on debt, dividend, capital gains, brokerage and commission;

(ii) taxable income (other than brought forward depreciation and brought forward business losses)

under Section 9 of the Ordinance, excluding amounts specified in clause (i);

(iii) imputable income as defined in clause (28A) of Section 2 excluding amounts specified in clause (i); and

(iv) income computed, other than brought forward depreciation, brought forward amortization and brought forward business losses under Fourth, Fifth, Seventh and Eighth Schedules.

(3) The tax payable under sub-Section (1) shall be paid, collected and deposited on the date and in the manner as specified in sub-Section (1) of Section 137 and all provisions of Chapter X of the Ordinance shall apply.

(4) Where the tax is not paid by a person liable to pay it, the Commissioner shall by an order in writing, determine the tax payable, and shall serve upon the person, a notice of demand specifying the tax payable and within the time specified under Section 137 of the Ordinance.

(5) Where the tax is not paid by a person liable to pay it, the Commissioner shall recover the tax payable under sub-Section (1) and the provisions of Part IV, X, XI and XII of Chapter X and Part I of Chapter XI of the Ordinance shall, so far as may be, apply to the collection of tax as these apply to the collection of tax under the Ordinance.

(5A) The provisions of Section 147 shall apply on tax payable under this Section.

(6) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this Section.'

25. A comparative examination of Sections 4B with the above-quoted Section 4C reveals that both provisions are substantially *pari materia*, embodying an almost identical conception of 'income' subject to super tax. The only material departure lies in the omission of the stated purpose, namely '*the rehabilitation of displaced persons,*' from the new provision. This deliberate omission is not without significance; rather, it accentuates the transformation of the levy from a purpose-specific impost to a generalized revenue-raising measure, thereby reinforcing its true character as a tax. The above inference is further fortified by the fact that the super tax under Section 4B continued to apply to banking companies up to Tax Year 2022. It is for this very reason that the proviso to sub-Section (1) of Section 4C expressly excluded the application of the levy to such Banking companies for Tax Year 2022, in order to obviate any possibility of overlapping or duplicative taxation and to preserve coherence within the statutory scheme. The afore-noted facts and circumstances, read in conjunction with the discontinuance of super tax under Section 4B and the simultaneous introduction of a new super tax under Section 4C through the same amendment, unequivocally manifest the legislative intent to perpetuate the levy of super tax, albeit through a more refined, structured, and income-oriented fiscal framework. I would, therefore, have

no hesitation in observing that the super tax under Section 4C belongs to the same genus as that under Section 4B and indubitably bears all the essential attributes of a tax, as exhaustively delineated in the preceding paragraphs of this additional note; hence, any reiteration thereof would be wholly superfluous. This impost is peremptory and compulsory in nature, exacted from a broad and indeterminate class of taxpayers without any vestige of volition. It is neither contingent upon, nor correlated with, the rendering of any specific, identifiable, or even general service to the payer or to any ascertainable class of which the payer forms part. Accordingly, it squarely falls within the definition of 'tax' as set out in Section 2(63) of the Ordinance.

Conflicting Judicial Opinions on the Validity of Section 4C

26. The Lahore High Court, as well as the High Court of Sindh, upheld the constitutionality of the super tax, whereas the Islamabad High Court subsequently adopted a different approach by holding that the provisions of Section 4C were *ultra vires* the fundamental rights guaranteed under Articles 18, 23, and 24, read with Article 4 of the Constitution. After holding this provision to be *ultra vires*, the learned Single Judge of the Islamabad High Court proceeded to read it down to the extent of calculating the income taxable to super tax. In arriving at this conclusion, the principal reason weighed with the Islamabad High Court was as follows:

‘3.3.5 . *The evil sought to be remedied by §4C is the emptiness of the treasury’s coffers. This evil is not a “supervening and unforeseen circumstance” beyond the control of the elected representatives and the Governments put in place by them, such as the rehabilitation of displaced persons which led to the passage of §4B, but is an evil brought about by the Government itself qua a progeny of the Parliament by its repeat mismanagement of its coffers and repeat violation of the Constitutional and statutory commands passed by the Parliament for the Government to follow. The exclusion of the brought forward losses, depreciation and amortisation allowances for creating a new category of income for the purposes of super tax to make up for the Parliament’s and the Government’s callous profligacy over decades is an encroachment of the citizen’s fundamental rights to hold property and do business.*

Underlining is for emphasis.

27. With respect, the above reasoning cannot constitute a valid ground for striking down a legislative enactment. If truth be told, the constitutionality of a law is to be tested on the touchstone of legislative competence and conformity with fundamental rights, and not on an

assessment of the prudence, wisdom, or past performance of the executive in managing public finances. The fiscal exigencies, irrespective of their cause, remain matters within the legislative domain, and the courts are not to inquire into the adequacy or propriety of the reasons that impelled Parliament to enact a taxing statute. To hold otherwise would amount to substituting judicial opinion for legislative policy, which is impermissible in constitutional adjudication, particularly in matters of taxation. It is further observed that the function of legislation is the exclusive prerogative of the legislature. The wisdom of the legislature in enacting a law to achieve a particular object or purpose cannot be questioned; accordingly, it is presumed that laws are enacted lawfully, validly, and in conformity with the Constitution, within the bounds of legislative competence. The Courts have neither the jurisdiction nor the authority to rewrite statutes or the Constitution. A duly enacted law, or any of its provisions, cannot be struck down lightly; rather, it is the duty of the Courts to make every reasonable effort to reconcile the statute with the Constitution, and to invalidate it only when such reconciliation is impossible. On this point, a long and well-settled line of authority has been laid down by the Supreme Court of Pakistan; reference may, *inter alia*, be made to the judgment in Muhammad Sajjad and another v. the State (PLD 1961 SC 13), Zaman Cement Company (Pvt.) Ltd. v. Central Board of Revenue and others (2002 SCMR 312), Messrs Sui Southern Gas Company Ltd. and others v. Federation of Pakistan and others (2018 SCMR 802), and Shahtaj Sugar Mills Ltd. and others v. Government of Pakistan through Secretary Finance (2024 PTD 1238). The judicial review in such matters is, therefore, circumscribed and confined to examining legislative competence, adherence to constitutional limitations, and the absence of manifest arbitrariness. Nevertheless, in determining the vires of a statute, the *bona fides* of the legislature, as well as the purpose and object of the enactment, may be examined, particularly where a plea of colourable legislation is raised. A statute can be declared colourable only if, in substance and effect, it transgresses constitutional limits while ostensibly purporting to act within them. Mere allegations of fiscal hardship, legislative improvidence, or misjudgment are wholly insufficient to sustain such a challenge. In the instant case, however, no element of colourable exercise of power is discernible. The impugned enactment patently falls within the legislative field, bears a rational nexus to a legitimate fiscal objective, and does not suffer from any constitutional infirmity. Consequently, there exists no lawful basis to invalidate the same, and the challenge, being devoid of merit, is liable to be repelled. For

the foregoing reasons, the taxpayers, before the Division Bench of the Lahore High Court, did not impugn the vires of this levy; rather, they confined their challenge solely to the retrospective application of the super tax from Tax Year 2022.

28. Moreover, the rule of reading down is to be employed for the limited purpose of making a particular provision workable and of bringing it into harmony with other provisions of the statute. It cannot be used as a device to add to or subtract from a provision something that was never intended by the legislature, unless the said provision is found to be materially inconsistent with other provision(s) of the same statute. However, the impugned judgment of the Islamabad High Court fails to explain with which other provision of the same Ordinance, Section 4C, was sought to be harmonized. To sum up, the application of the rule of reading down, in the peculiar circumstances of the case, is found to be a misfit and misplaced. It is, therefore, concluded that Section 4C has been enacted through a valid Finance Act as part of a Money Bill and constitutes a tax on income, *albeit* at a higher rate and for specified tax years. The super tax under Section 4C, being an additional levy on income, does not amount to constitutionally prohibited double taxation. Nor does the provision infringe Articles 4, 18, 23, or 24 of the Constitution, as reasonable taxation, even if onerous, does not constitute an unlawful restriction on the right to carry on business or to hold property. In the absence of any manifest lack of competence, arbitrariness, or violation of fundamental rights, the Courts are bound to accord due deference to legislative policy in fiscal matters. The provisions of Section 4C, therefore, squarely fall within Entry 47 of the Legislative List (Part I) of the Fourth Schedule to the Constitution, namely, 'taxes on income'. Consequently, Section 4C is declared to be *intra vires* the Constitution.

Applicability of Super Tax on Capital Gain

29. The next important and connected issue raised by a number of taxpayers concerns the applicability and chargeability of the super tax under Section 4C on capital gains. It is contended that the tax to be levied and charged on capital gains from the disposal of listed securities is exhaustively provided in Division VII of Part I of the First Schedule to the Ordinance and that, therefore, all other provisions imposing any additional tax on capital gains are inapplicable. On this basis, it is argued that super tax on Capital Gain arising from the disposal of listed securities under Sections 37A, read with 100B of the Ordinance, is not chargeable. This

contention is, however, misconceived and untenable in law. Section 37A read with Division VII of Part I of the First Schedule, merely prescribes the mode and rate of taxation for capital gains from the disposal of securities. Similarly, Section 100B and the Eighth Schedule provide a special mechanism for computation, collection, and recovery of such tax, often on a final basis for the purposes of normal tax liability. These provisions do not, however, exclude such gains from the broader ambit of 'income' under Section 4C(2) of the Ordinance, nor do they grant any immunity from other independent charging provisions. Section 4C, on the other hand, is a distinct and overriding charging provision, which levies a super tax on the income of a person, subject to the thresholds and rates specified therein. The expression 'income' employed in Section 4C is of wide amplitude and includes all forms of income unless expressly excluded. There is no provision in Section 37A, Section 100B, Division VII of Part I of the First Schedule, or the Eighth Schedule that excludes capital gains from the disposal of listed securities from the operation of Section 4C.

30. It is a settled principle that the existence of a special regime for the computation or collection of tax does not, by implication, bar the application of another independent levy, unless such exclusion is explicitly provided. Accepting the taxpayers' stance would lead to an anomalous result whereby substantial income in the form of capital gains, often constituting a significant portion of high-income taxpayers' earnings, would escape the incidence of super tax, thereby defeating the legislative intent underlying Section 4C. Accordingly, capital gains arising under Section 37A, including those governed by Section 100B and the Eighth Schedule, form part of the income (as defined in sub-Section (2) of Section 4C) chargeable to super tax under Section 4C. The objection raised by the taxpayers is, therefore, without merit and is hereby rejected.

Retrospectivity of Section 4C: Legal Validity

31. Coming to another important aspect of the matter, all the taxpayers have challenged the retrospective application of Section 4C on the ground that their Tax Year 2022 had already concluded, on 30.06.2022, or on 31.12.2021, etc., in the case of a special tax year. To support their contention, they took the stance that Section 4C, being a charging provision, cannot be applied retrospectively to transactions that are *past and closed*, nor can it validly create a new tax liability for a tax year that has already come to an end, particularly when the tax liability of the taxpayers had attained finality on the last date of the

relevant tax year. The taxpayers have further argued that the imposition of such a levy, after the close of the tax year, offends the settled principles of certainty, predictability, and fairness in taxation, as it alters the legal and financial consequences of transactions that were completed under a different legal regime. It is also urged that, in the absence of clear and express legislative intent, a fiscal statute, especially one creating a fresh charge, must be construed prospectively, as retrospective taxation imposes an undue and unforeseen burden on taxpayers and disrupts vested rights and settled expectations. On this issue, the taxpayers succeeded before all the High Courts. Although all the High Courts consistently held that the provisions of Section 4C could not be given retrospective effect, i.e., from Tax Year 2022, and that the levy thereunder would be recoverable only from Tax Year 2023 onwards, the reasoning adopted by each Court in arriving at this conclusion appears to differ. Some courts emphasized the absence of express retrospective language required to disturb vested rights, as well as past and closed transactions, while others relied more heavily on principles of fairness, legitimate expectation, and the finality of completed tax periods. Therefore, it is necessary to examine, in the first instance, the respective approaches adopted by the High Courts, along with the reasons that weighed with them individually, so that the controversy may be finally and effectively resolved in accordance with law.

I) High Court of Sindh

The relevant observations of the Division Bench of the High Court of Sindh, in *Shell Pakistan Limited*, insofar as the retrospective operation of Section 4C is concerned, are as follows:

‘13. It is manifest that in the year 2019, vide the Finance Supplementary (Second Amendment) Act, 2019 assented on 9th March 2019, the rate of super tax upon all persons, other than a banking company, having an income equal to or exceeding Rs. 500 million was to be zero percent (0%) for the tax years 2020,2021 and 2022. It merits unequivocal mention that this position remained unvaried vide Finance Act, 2022 and subsists till date.

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21. In the present facts and circumstances there is a clearly expressed statutorily protected right, in respect of super tax, created in favor of the tax payer and under no stroke of interpretation, even strained, strict or convoluted, did the benefit stand diminished before us. *The tax payers have availed the benefit for two*

years so far and nothing has been demonstrated before us to consider them disentitled to the remaining period. This leads us to the legal effect that Section 4C merits, in the scenario whereby the respondents claim that rights subsisting vide Section 4B of the Ordinance have been vitiated vide Section 4C, notwithstanding the manifest absence of any express legislative intent to such effect.

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25. It is *prima facie* apparent from the plain verbiage of the provision that super tax is to be recovered from every person, subject to qualifying quantum of income, on the basis delineated in the identified schedule. **It is also an incontrovertible fact that the relevant schedule precludes recovery of super tax [under Section 4B] from every person for a period inclusive of tax year 2022, hence, there is a manifest inconsistency with Section 4C, which seeks to recover super tax for the tax year 2022.**

....

....

28. It is already established that Section 4B of the Ordinance conferred protected rights upon a tax payer, qualifying as vested rights upon the anvil of Shahnawaz [Per Munib Akhtar J. in Shahnawaz vs. Pakistan reported as 2011 PTD 1558]. It is also our deliberated view that such rights could not be vitiated in the manner suggested by the respondents, in view of the binding precedent of Anwar Yahya [Per Munib Akhtar J. in Anwar Yahya vs. Pakistan reported as 2017 PTD 1069]. The Courts have consistently maintained that the scope of a provision could not be extended by analogy or beneficent / equitable construction in order to prevent an anomaly and if a Section of a taxing statute creates doubt or ambiguity then it ought not to be construed to extract a new added obligation, not formerly cast upon the tax payer. **In such circumstances we do hereby find that super tax, levied once again, vide Section 4C could not be recovered during the subsistence of the benefit / protection granted to the tax payer vide Section 4B of the Ordinance.**

29. While we remain cognizant that the legislature cannot be bound by any representation provided to us on behalf of FBR, however, even in its present form the protection afforded vide Section 4B of the Ordinance only extends till tax year 2022. **Therefore, subject to the conclusion recorded in the preceding paragraph, Section 4C of the Ordinance is reconciled to read that the levy contemplated therein shall be applicable from tax year 2023.** [Footnoting is omitted]

Emphasis supplied.

II) **Islamabad High Court**

The relevant observations of the Single Bench of the Islamabad High Court, in M/s Fauji Fertilizer Company Limited, insofar as the retrospective operation of Section 4C is concerned, are as follows:

‘2.1.3. Parliament ‘taking away vested rights by retrospective legislation’ implies that those rights vested in the first place by some legislative act, or by grant of an exemption (**such as in Molasses**), or like legislative or executive act, by which non-existent rights were created and vested in the citizens. This principle has no application where a natural right existed, not dependent on any beneficence of the legislature or the executive, that could be taken away, if at all, retrospectively. **The right of a citizen to earn and keep the fruits of its labour is an inherent natural and a fundamental right, that does not depend on any legislative or executive act. This right is only subject to such laws on taxation by which the citizen pays a part of his earnings to the State by way of tax.** When that right is curtailed by any legislation, it can only be prospective and never retroactive for not being a right vested by legislation in the first place. This critical distinction was entirely lost while citing all the judgments on the competence of the legislature to pass retroactive legislation taking away vested rights.

.....

2.3.6. I therefore follow Islamic Investment Bank to hold that the taxable events for the petitioner’s respective tax years closed, and the leviability of any tax on the petitioners crystallised and fell to be determined, only on the basis of the law as it stood on the date of the close of the taxpayers’ tax accounting year, regardless of whether they followed a special or a normal tax year.

2.3.7. With the aforesaid background, I find on the strength of Molasses, Anwar Yahya, and Blodgett, that super tax under S. 4C could not be levied for any period prior to 30.06.2022.’

Emphasis supplied.

After the pronouncement of the above judgment by the Islamabad High Court, the taxpayers across all provinces challenged the vires of the subsequent amendment to the rate of super tax under Section 4C for Tax Year 2023, as set out in Division IIB of Part I of the First Schedule to the Ordinance through the Finance Act, 2023. In its judgment in Pakistan Oilfields Limited v. Federation of Pakistan (W.P. No. 2436/2023), decided on 15.03.2024, the Islamabad High Court, *inter alia*, held that the impugned amendment has no retrospective application to Tax Year 2023 or to any period prior to the date of its promulgation, following its earlier judgment in *M/s Fauji Fertilizer Company Limited*.

III) Lahore High Court

Initially, a Single Bench of the Lahore High Court, in *Service Global Footwear* (supra), upheld the retrospective application of Section 4C. However, the subsequent Division Bench of the same High Court, which, while hearing the I.C.A. against the

aforesaid judgment of the Single Bench, did not agree with the conclusion drawn therein and proceeded to hold that Section 4C could not be applied retrospectively. The relevant observations of the Division Bench of the Lahore High Court, in the impugned judgment in Service Global Footwear (supra), insofar as the retrospective operation of Section 4C is concerned, are as follows:

‘36.The distinction that was drawn by the Supreme Court in Molasses Trading so as to disapply retrospective statutory law to past transactions which have come to a close is that it would not be sufficient for the legislature to give a general retrospective operation and intend thereby to upend past and closed transactions. This cannot be taken as a necessary corollary of the fiction created by a deeming provision. Since these rights are created by operation of law the liabilities have become definite and rights have been created upon facts or events which have come to pass. They cannot be disturbed by a general provision giving retrospective effect. The language employed must clearly show that changed law seeks to invalidate certain acts taken under the law and which have become past and closed. **The distilled essence of Molasses Trading is that there must be a crucial date on which the liability to pay tax crystallized and there is no further liability to pay and it does not matter whether an assessment of the recovery is yet to take place.** In the case of Section 31A which was inserted on 01.07.1988, the date of filing of bill of entry was taken as that crucial date on which the liability to pay tax crystallized in the case of importers.

37. Applying the same reasoning to the facts of the present appeals the crystallized date would be 30th June, 2022 when the tax year ended for all of the appellants and the liability to pay tax became definite for these appellants. **Applying the ratio decidendi of Molasses Trading to Section 4C the words "a super tax shall be imposed for tax year 2022 and onwards" manifest a general provision which gives retrospective effect and ensnares tax year 2022 in the imposition as well. It does not clearly state that this is notwithstanding past and closed transactions and concluded rights or irrespective whether the liability had crystallized as on 30th June 2022.** In the absence of such clear intention on the part of the legislature Section 4C cannot be applied to disturb and upend liabilities which have been fixed and rights created by operation of law. By operation of law is meant the various provisions of the Ordinance which not only prescribe the period of a tax year but also required the taxpayers to manage their affairs for a tax year in a certain manner and the guiding polestar for the taxpayers to arrange those affairs was that their taxable income would be fixed and crystallized on 30th June 2022 and on the basis of which they were required to file their returns.

55. It clearly shows that the tax payable by a taxpayer for a tax year shall be due on the due date for furnishing the taxpayer's return of income for that year. Section 137 is inextricably linked to Section 120 and is based on three stages which have been referred in earlier part of this

opinion and relates to the assessment of tax while the declaration of liability has already been concluded on 30th June, 2022. This is a stage which relates to payability of tax rather than determination of liability. **Thus, the conflating of various provisions of the Ordinance clearly means that the liability of a taxpayer is crystallized on 30th June, 2022 and thus for all intents and purposes the taxable income for the purposes of the Ordinance would stand determined on that date.** This would take the issue in the realm of past and closed transactions which cannot be reopened without clear words to this effect in the statute. **We do not discern such words to be part of Section 4C of the Ordinance to conclude that past events and concluded rights have been taken away so as to impose super tax from the tax year 2022.**

.....

.....

73. It follows indubitably that merely relying on fundamental rights will not suffice for they are not absolute and do not draw a distinction on the basis of past transactions. **They will not be abridged if the legislature does not clearly express the intention of undoing past and closed transactions so as to take away those rights as well. Unless this is done, rights guaranteed by Articles 4, 23 and 24 protect these transactions and keep them inviolate.**

74. *In summation, the nub of the arguments is that it will not serve any useful purpose to put a strained construction on words to draw a distinction between a vested right and one flowing from past and closed transactions. Both belong to the species of legal rights that so completely and definitely vest in a person that they cannot be impaired or taken away. Hence, the legislature intending to take them away retrospectively, must use words which are clear, explicit and categoric leaving nothing to imagination. This is because, while doing so, the legislature is making breath-taking inroads upon individuals' rights to due process and property. We do not discern any such intention in the use of the words "for tax year 2022" in Section 4C to impair the rights of appellants under past and closed transactions.'*

Emphasis supplied.

32. A holistic examination of the impugned judgment of the Sindh High Court reveals that the principal, *if not the sole*, consideration that prevailed with it was that the rate of super tax under Section 4B, applicable to all persons other than banking companies having income equal to or exceeding Rs. 500 million, had been reduced to zero percent for the Tax Years 2020, 2021, and 2022 through the Finance Supplementary (Second Amendment) Act, 2019. On this premise, the High Court concluded that a vested right had accrued in favour of such taxpayers under the said statutory arrangement in accordance with the law declared by an earlier Division Bench of the same High Court in Shahnawaz vs. Pakistan (2011 PTD 1558), thereby precluding the recovery of super tax for a period inclusive of Tax Year 2022. Consequently,

it was held that Section 4C, insofar as it sought to impose super tax for Tax Year 2022, was manifestly inconsistent with the earlier statutory regime. With utmost respect, this approach of the High Court does not appear to be in consonance with settled principles of law. The mere reduction of the rate of super tax under Section 4B to zero percent does not, by itself, create any vested or protected right in favour of taxpayers so as to restrict or curtail the legislative competence to impose a fresh or distinct tax liability for the same period. Therefore, the reliance placed by the High Court on Shahnawaz's case (supra) is misplaced. It is further added that a schedule prescribing the rate of tax is inherently subject to change, and no taxpayer can claim immunity from future fiscal impositions on the basis of a concession or reduced rate, be it even to zero, granted under such a schedule, particularly when the substantive charging provision, i.e., Section 4B, continues to remain on the statute book.

33. Moreover, it is a well-established principle that there is no vested right in matters of taxation, and the doctrine of promissory estoppel or legitimate expectation has limited application against the legislature in fiscal matters. The expectation that a nil rate of tax would continue for a given period cannot crystallize into an enforceable right, especially when the legislature, in its wisdom, chooses to introduce a new charging provision. Furthermore, the High Court appears to have overlooked the settled legal position that the legislature possesses the competence to enact fiscal laws with retrospective effect, provided such intent is expressed through clear and unambiguous language. The validity of a retrospective levy, therefore, hinges not on the existence of a prior concessional regime, but on the clarity of legislative intent and its constitutional permissibility. It is also of critical significance that the super tax under Section 4C constitutes a distinct, independent, and additional levy on income, separate from the earlier regime under Section 4B, with its own charging mechanism and rate structure as prescribed in Division IIB of Part I of the First Schedule to the Ordinance. The extinguishment or reduction of liability under Section 4B cannot, therefore, operate as a bar against the imposition of a new and independent tax under Section 4C. For these reasons, the aforesaid observations of the High Court do not appear to be legally sustainable and are, therefore, liable to be set aside accordingly.

34. So far as the observation of the Islamabad High Court is concerned, though articulated with considerable emphasis, it does not withstand close legal scrutiny, as it is premised upon a fundamental misapprehension of the constitutional and jurisprudential principles governing taxation and retrospective legislation. At the very threshold, the distinction sought to be drawn between 'vested rights created by legislation' and a purported 'natural right' to retain the entirety of one's earnings is both conceptually flawed and wholly unsupported within the settled framework of fiscal jurisprudence. While it may be conceded that the right to carry on business or earn income is a protected right, the proposition that a citizen has an inherent or absolute right to retain the whole of his income, immune from legislative interference, is plainly misconceived. Such a right has always been subject to the sovereign power of the State to levy taxes, which is an essential attribute of governance and one that flows directly from the Constitution. It goes without saying that taxation is not an exception to, but rather a recognized limitation upon, the enjoyment of property and income. The obligation to contribute a portion of one's earnings to the State is an incident of organized society, and no taxpayer can claim a natural or indefeasible right to be free from taxation, whether prospective or retrospective. The very premise that taxation trenches upon a pre-existing 'natural right' in a manner that disables retrospective legislation is, therefore, legally unsound.

35. Furthermore, the observation erroneously restricts the competence of the legislature to enact retrospective laws only to situations involving rights previously conferred by statute or executive action. Such a restrictive understanding finds no support in constitutional doctrine. The legislature possesses plenary power to enact laws, including fiscal statutes, with retrospective effect, subject only to constitutional limitations such as reasonableness, non-arbitrariness, and due process. This power is not contingent upon the nature or source of the right affected, but rather upon the clarity of legislative intent and its conformity with constitutional safeguards. The reliance on the notion that retrospective taxation is impermissible where it affects 'natural rights' overlooks the consistent judicial pronouncements that have upheld retrospective fiscal measures, even where such measures impose a fresh liability or enhance an existing burden, provided the language of the statute clearly manifests such intent. The jurisprudence does not recognize any absolute bar against retrospective taxation on the ground that it curtails a citizen's ability to retain past earnings. In view of the foregoing, the observation that a

citizen's right to retain the fruits of his labour constitutes an inherent and inviolable right, incapable of being curtailed retrospectively by taxation laws, is not borne out by established legal principles. Consequently, the distinction drawn by the Islamabad High Court is legally untenable, and the conclusion founded upon it cannot be sustained. For these reasons, as well as those set out in the succeeding paragraphs of this note with respect to the retrospective effect of Section 4C, the subsequent judgment of the Islamabad High Court in *Pakistan Oilfields Limited* is also liable to be set aside to the extent that it holds that the impugned amendment introduced through the Finance Act, 2023 has no retrospective application to Tax Year 2023 or to any period prior to the date of its promulgation. Accordingly, the directions issued by the Islamabad High Court to the Federal Board of Revenue in the said judgment also lack lawful basis, carry no legal effect, and are hereby set aside.

36. Similarly, the observations of the Lahore High Court, with utmost respect, also do not appear to be sustainable in law, as it proceeds on certain assumptions that are not borne out by the settled scheme of taxation jurisprudence. *Firstly*, the conclusion that the tax liability of a taxpayer stands crystallized on 30th June of the relevant tax year is not entirely accurate. Under the scheme of the Ordinance, the close of the tax year merely marks the end of the accounting period; it does not, in itself, conclusively determine or finalize the tax liability. The determination, assessment, and enforceability of tax liability remain subject to statutory processes, including filing of return, deemed assessment under Section 120, and further scrutiny, amendment, or reassessment under the relevant provisions. Thus, liability cannot be said to have attained such finality as to be immune from legislative intervention. *Secondly*, the distinction drawn between 'determination of liability' and 'payability of tax' is, with respect, overstated. These are interlinked stages of a single statutory continuum. In terms of Section 137 of the Ordinance, the liability to pay tax on the taxable income for a tax year crystallizes upon the due date for furnishing the taxpayer's return, which is a statutory act performed after the end of the tax year. Thereafter, the computation of any taxable income, as self-assessed and declared by a taxpayer, remains subject to scrutiny and assessment in terms of Section 111 of the Ordinance, and may further be reassessed and amended for a period of five consecutive tax years under Section 122 of the Ordinance. This statutory scheme, by its very design, negates any notion of absolute finality

at the close of the tax year and instead contemplates a continuing jurisdiction of the tax authorities to examine, verify, and, where necessary, modify the declared position of the taxpayer. Section 137, when read with Section 120, does not create an independent or immutable vesting of liability; rather, it governs the timing and manner of discharge of a liability that remains subject to the law as it stands, including any validly enacted amendments. The notion that liability becomes irrevocably fixed at the close of the tax year overlooks the dynamic and contingent nature of tax assessment under the above-discussed statutory framework. *Thirdly*, the characterisation of completed tax years as ‘*past and closed transactions*’ conferring indefeasible rights upon taxpayers is not consistent with established principles. It would be relevant to mention here that there is no vested right in the continuance of a particular tax regime, nor in the finality of a tax position prior to its statutory culmination. Fiscal legislation routinely operates upon antecedent events, and the mere fact that income has been earned in a prior period does not, by itself, insulate it from subsequent taxation, provided the legislature expresses such intent with sufficient clarity.

37. It is to be noted that the majority of learned counsel for the taxpayers have, in their respective cases, placed heavy reliance upon *Al-Samrez Enterprise v. Federation of Pakistan* (1986 SCMR 1917) and *Molasses Trading and Export (Pvt.) Limited v. Federation of Pakistan and others* (1993 SCMR 1905). Insofar as *Al-Samrez Enterprise* is concerned, the Division Bench of the Lahore High Court, in the impugned judgment, has rightly observed that the said precedent is not germane to the cases in hand, as it does not involve the interpretation of any statutory provision operating with retrospective effect, as is the position in the present case, but is instead confined to the retrospective operation of an executive notification sought to impair vested rights. I have also gone through this judgment of the Supreme Court and respectfully concur with the above observations of the Division Bench of the Lahore High Court regarding its non-applicability to the present issue, as the distinction between retrospective subordinate legislation and retrospective plenary legislation is both real and legally significant, the latter standing on a markedly different constitutional footing. However, it is equally evident that the findings recorded by all the High Courts, in the impugned judgments, are substantially predicated upon the observations made in *Molasses Trading*. This reliance, in my view, necessitates a degree of caution, for precedents

must be applied in their proper factual and legal context, and not as abstract propositions divorced from the statutory scheme under consideration. Moreover, the ratio of *Molasses Trading* must be understood in light of the specific legislative framework and transitional provisions that were under examination therein, and cannot be mechanically extended to situations involving a distinct charging provision or a differently structured fiscal regime. Therefore, the judgment in *Molasses Trading*, which forms the foundational basis of the aforesaid reasoning adopted by the High Courts, warrants a more careful, close, and exhaustive examination before it can be treated as determinative of the issues arising in the present set of cases.

38. In the *Molasses Trading* case, the importers challenged the retrospective effect of Section 31A of the Customs Act, 1969, a provision newly introduced through the Finance Act, 1988, on the ground that it did not apply to their cases, as their bills of entry had been presented prior to that impugned enactment. Insofar as the retrospectivity of Section 31A was concerned, the Supreme Court unanimously answered the question in the affirmative. However, by a majority, it was further held that those cases in which the bills of entry had been filed on or before 30.06.1988 (i.e., prior to the coming into force of the Finance Act, 1988) had attained the status of *past and closed transactions*, and that Section 31A did not apply to them, notwithstanding the absolute terms in which it had ostensibly been given retrospective effect. The above observation of the Supreme Court was made substantially on the strength of the exposition of law in *Province of East Pakistan v. Sharafatullah* (PLD 1970 SC 514), wherein it was held that a statute cannot be construed in such a manner as to alter accrued rights, the title to which is founded upon *past and closed transactions* or upon facts or events that have already occurred. I respectfully concur with the aforesaid observations and conclusions of the Supreme Court in the above cases as constituting the correct exposition of law. In view of this legal position, the taxpayers were required to demonstrate the existence of vested rights in their favour or to bring their case within the category of *past and closed transactions*. However, the case of the present taxpayers does not qualify to fall within either the ambit of vested rights or that of *past and closed transactions*, as the proceedings in question (as already discussed in detail in the preceding paragraphs) had not attained finality. The rights claimed by the taxpayer remained contingent and subject to statutory scrutiny and determination.

Accordingly, no accrued or crystallised right can be said to have come into existence. The ratio of the *Molasses Trading* case, which turned on the protection of accrued rights in respect of concluded matters, therefore, is inapplicable to the facts of the present case.

39. It is further added that the assimilation of ‘*vested rights*’ with ‘*past and closed transactions*’ and the elevation of both to a category immune from retrospective legislation introduces a restriction that is not recognized in law. It has been so settled that retrospective taxation is permissible, even where it affects completed transactions, so long as the legislative intent is clear and the measure is constitutionally valid. This requirement is not the existence of ‘*extraordinary*’ or ‘*breath-taking*’ language, but rather clear, unambiguous, and intelligible statutory expression. Being so, the inference that the phrase ‘*for tax year 2022*’ is insufficient to indicate retrospective application appears to be unduly restrictive. The legislative choice of words must be interpreted in the context of the statute as a whole, and where a charging provision is expressly made applicable to a defined Tax Year, it ordinarily signifies the intent to subject the income of that year to the levy, irrespective of whether the year has concluded prior to enactment. For these reasons, the conclusion that the tax liability stood conclusively crystallised on 30th June 2022, thereby rendering the taxpayers’ cases as ‘*past and closed transactions*’ beyond legislative reach, does not accord with the settled legal position outlined above. Consequently, the conclusion drawn on that basis cannot be sustained and is liable to be set aside. Accordingly, the super tax under Section 4C shall be applicable to all taxpayers from Tax Year 2022; however, in the case of banking companies, it shall apply from Tax Year 2023, as amended by the Finance Act, 2023.

First Proviso to Division IIB: Question of Discrimination

40. It is a matter of record that the legislature, in order to give effect to the charge of super tax under the main charging provision of Section 4C, has provided Division IIB in Part I of the First Schedule to the Ordinance. In this Division, a table has been set out to fix and determine the tax liability of persons chargeable under that Section. Originally, it begins by placing persons whose income does not exceed Rs. 150 million in the lowest category, exempting them entirely from the levy of super tax. Thereafter, as income increases beyond this threshold, taxpayers are systematically placed into successive brackets, each attracting a higher

rate of tax. Under this scheme, persons earning between Rs. 150 million and Rs. 200 million are subjected to a modest tax of 1%, which increases to 2% for those whose income exceeds Rs. 200 million but does not exceed Rs. 250 million. The progression continues with a rate of 3% for income falling between Rs. 250 million and Rs. 300 million. Ultimately, those persons whose income exceeds Rs. 300 million are classified within the highest bracket and are subjected to the maximum rate of 4%. Subsequently, the said table has been amended twice to date through the Finance Act, 2023 and the Finance Act, 2025. By virtue of these amendments, Division IIB of Part I of the Ordinance, as it presently stands, is as follows:

Division IIB
Super Tax on high earning persons
The rate of tax under Section 4C shall be –

Table

S. No.	Income under Section 4C	Rate of Tax		
		For tax year 2022	For tax years 2023, 2024, and 2025	For tax year 2026 and onwards
(1)	(2)	(3)	(4)	(5)
1.	Where income does not exceed Rs. 150 million	0% of the income	0% of the income	0% of the income
2.	Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income	1% of the income
3.	Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income	1.5% of the income
4.	Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income	2.5% of the income
5.	Where income exceeds Rs. 300 million but does not exceed Rs. 350 million	4% of the income	4% of the income	3.5% of the income
6.	Where income exceeds Rs. 350 million but does not exceed Rs. 400 million		6% of the income	5.5% of the income
7.	Where income exceeds Rs. 400 million but does not exceed Rs. 500 million		8% of the income	7.5% of the income
8.	Where income exceeds Rs. 500 million		10% of the income	10% of the income

Provided that for tax year 2022 for persons engaged, whether partly or wholly, in the business of airlines, automobiles, beverages, cement, chemicals, cigarette and tobacco, fertilizer, iron and steel, LNG terminal, oil marketing, oil refining, petroleum and gas exploration and production, pharmaceuticals, sugar and textiles the rate of tax shall be 10% where the income exceeds Rs. 300 million:

Provided further that in case of banking companies for tax year 2023, the rate of tax shall be 10% where the income exceeds Rs. 300 million.'

41. The above table demonstrates that the legislature has adopted a graduated and progressive approach in categorizing persons for the purposes of tax under Section 4C, with the sole determinant being the level of income. In addition to the above, the legislature, through the above-quoted first proviso, created a further sub-classification whereby certain specified industries, as mentioned therein, for Tax Year 2022 only, were subjected to a flat rate of tax of 10% where the income exceeded Rs. 300 million. The classification of persons under the said table was expressly found to be reasonable by the Division Bench of the High Court of Sindh in *Shell Pakistan*. Before us, no arguments have been advanced against the classification of persons in the table or the observations of the Sindh High Court, although the revised rates of tax were subsequently challenged before the High Courts. However, the industries falling within the ambit of the above first proviso vehemently challenged its legality before the High Courts, particularly on the ground of discrimination. Their stance, which was almost identical across the cases, was that the proviso created a separate class within the class of taxpayers earning income exceeding Rs. 300 million, and that this was beyond the authority of Parliament and offended Article 25 of the Constitution. Initially, this argument found favour with the Division Bench of the High Court of Sindh and the Single Bench of the Lahore High Court. Later, the Islamabad High Court followed the reasoning of the High Court of Sindh, while a subsequent Division Bench of the Lahore High Court upheld the view of the Single Bench of the same court in the I.C.A. In sum, all the High Courts consequently held the above first proviso to be discriminatory.

42. I have carefully examined the impugned judgments insofar as they relate to the first proviso to Division IIB of Part I of the First Schedule to the Ordinance. It has been found that all the High Courts have made almost identical observations in arriving at the same conclusion, declaring the proviso to be discriminatory. However, the reasoning advanced by the High Courts, with utmost respect, does not appear to take into full account the settled principles governing fiscal legislation and permissible classification under constitutional law. The principal premise of the High Courts that the proviso isolates certain sectors without any *intelligible criteria* does not withstand closer scrutiny. It has been noted that the sectors enumerated in the proviso constitute a distinct and identifiable class within the national economy. These sectors are characterised by high capital concentration, regulatory protection, market dominance, and, more importantly, a demonstrated capacity, based on contemporaneous

economic indicators and publicly available financial data, to generate super-normal or windfall profits. The legislature, therefore, was well within its domain to treat such sectors as a separate class for the purpose of imposing a higher rate of super tax. Further, the observation of the Division Bench of the Lahore High Court in Service Global Footwear Limited that other taxpayers (not included in the proviso) earning income exceeding Rs. 300 million may also have earned windfall profits does not render the classification unconstitutional. It would be relevant to observe here that the classification need not be mathematically precise or all-encompassing. The legislature is entitled to proceed on the basis of broad generalisations, and the mere fact that some entities outside the specified sectors may share similar characteristics does not invalidate the classification, so long as there exists a reasonable basis for distinguishing the selected class. Therefore, unless a classification is manifestly arbitrary, capricious, or devoid of any rational basis, which is not the case here, it deserves to be upheld.

43. It is also noted that the Division Bench of the Lahore High Court in Service Global Footwear Limited appears to have placed undue emphasis on the alleged inadequacy or incompleteness of the data relied upon by the legislature. In fiscal matters, the legislature is not required to demonstrate empirical perfection or to place exhaustive data on record before the Court. It is sufficient if there exists some material, policy rationale, or legislative experience upon which the classification can reasonably be founded. Even otherwise, the legislature is competent to proceed on the basis of available material and general economic trends without undertaking a sector-wide forensic audit. Further, the reliance placed by the above Division Bench of the Lahore High Court on the subsequent amendment introduced through the Finance Act, 2023, whereby the rate of tax was raised to 10% by creating further classifications within the existing categories of taxpayers, to infer that the earlier proviso suffered from a constitutional infirmity is also misconceived. It is by now well settled that a subsequent legislative change does not *ipso facto* imply that the previous law was invalid; such a change may well be motivated by evolving fiscal needs, administrative convenience, or a shift in policy, and cannot be used retrospectively to impugn the constitutionality of an earlier provision. Significantly, the impugned proviso does not create an arbitrary or hostile discrimination. It operates within a defined framework: *first*, by identifying sectors that form a distinct economic class, and *second*, by applying the enhanced rate only

where the income exceeds Rs. 300 million. This dual criterion clearly establishes a rational nexus with the object of Section 4C, namely, to impose a super tax on those possessing a greater ability to contribute to the national exchequer in times of fiscal necessity. In view of the foregoing, it cannot be said that the proviso suffers from the vice of unreasonable classification or that it offends Article 25 of the Constitution. Rather, it represents a valid exercise of legislative discretion in the field of taxation, grounded in *intelligible differentia* and rational nexus. Consequently, the findings of the High Courts are respectfully set aside to this extent also, and the proviso is upheld as constitutionally valid and *intra vires* the law.

Exploration and Petroleum Companies

44. I shall now take up the cases of the Exploration and Petroleum Companies (**'E&P Companies'**), as their position stands on a different footing than that of other taxpayers and companies. This is because they are governed by a special law on the subject, namely the Regulation of Mines and Oilfields and Mineral Development (Government Control) Act, 1948 (**'Act of 1948'**). Section 3B thereof provides that every company, whether incorporated in Pakistan or abroad, that has been granted a licence or lease to explore, prospect, and mine petroleum is entitled to the concessions specified in the Schedule to that Act. To comprehend the said concession, the aforesaid Section and the relevant rule of Schedule are reproduced hereunder for ease of reference:

'3B. Concessions to petroleum exploration companies.- (1) *Notwithstanding anything contained in any other law for the time being in force, every company, whether incorporated in Pakistan or outside Pakistan, to whom a licence or a lease to explore, prospect and mine petroleum is granted under this Act, not being a company such as is referred to in sub-Section (1) of Section 3A, **shall be entitled to the concessions specified in the Schedule in addition to any concessions for the time being admissible to it under any other law or the rules made under this Act.***

(2) *The Federal Government may, by notification in the official Gazette, amend the Schedule so as to add any concessions thereto or to improve any concession therein.'*

'SCHEDULE (See Section 3B)

1. *Any provisions of the rules made under Section 2, or of **any amendment in the Income-tax Ordinance, 1979 (XXXI of 1979)** hereinafter referred to as the Ordinance made **after the effective date of an agreement** for the grant of a licence or lease to explore, prospect or mine petroleum, **which are inconsistent with the terms of the agreement, shall not apply to the extent of such inconsistency to a company which is a party to the agreement.**' (References are omitted)*

Emphasis supplied.

45. Undisputedly, the above provision of Section 3B creates a special legal regime whereby Petroleum Concessions Agreements ('PCAs') executed between the Government and petroleum companies for the grant of licences or leases are accorded overriding legal sanctity. It embodies a statutory recognition of contractual supremacy and stability of fiscal terms granted to E&P companies under the PCAs. This provision acknowledges that such PCAs are not mere private contracts but are instruments executed within a statutory framework to attract investment in a highly capital-intensive and risk-laden sector. The rule 1 of the schedule, therefore, stipulates that any subsequent legal change, whether in the rules framed under Section 2 of the Act of 1948 or in the Income Tax Ordinance, 1979, shall be subordinate to the terms of the petroleum agreement, if such change is inconsistent with those terms. In other words, the agreement operates as a protective shield against adverse or unilateral alterations in the legal or fiscal regime after the '*effective date*' of the agreement. It is further added that the above-noted framework gives statutory force to the concept of a '*stabilization clause*', commonly found in petroleum agreements worldwide. Such clauses are designed to ensure that the economic equilibrium of the contract remains intact throughout its term, insulating the investor from fluctuations in domestic law. However, the benefit of this protection is expressly confined to a company that is a party to the agreement, thereby making it clear that the exemption is person-specific and agreement-specific, and cannot be claimed by entities outside the contractual framework. In Rule 1, the temporal element, '*after the effective date of an agreement,*' is decisive. It implies that laws existing at the time of execution form part of the contractual backdrop; only subsequent changes are subject to exclusion on grounds of inconsistency. The phrase '*shall not apply to the extent of such inconsistency*' also supports the above legal position. However, it does not completely oust the applicability of subsequent laws; rather, it introduces a doctrine of severability, whereby the consistent provisions of later laws will continue to apply, but inconsistent provisions will stand excluded only to the limited extent of the inconsistency.

46. It has been noted that the PCAs available with certain companies, as also confirmed by their learned counsel appearing before us, contain references to the Income Tax Ordinance, 1979. The said Ordinance of 1979 has now been repealed by virtue of Section 238 of the Ordinance. Since the income tax law has been re-enacted as the Income

Tax Ordinance, 2001, the principle embodied in Section 8 of the General Clauses Act, 1897, squarely applies. This provision lays down a rule of construction whereby references to a repealed enactment are, unless a contrary intention appears, to be construed as references to the re-enacted law on the same subject. In this regard, reference may also be made to Noor Alam Khan through Legal Heirs v. Sohbat Khan and others (1991 SCMR 661) and National Telecommunication Corporation through Chairman v. National Industrial Relations Commission (2014 SCMR 1833), wherein the Supreme Court of Pakistan aptly expounded the aforesaid principle of legal construction. Accordingly, any reference in those PCAs to the repealed Ordinance shall be construed as a reference to the re-enacted Ordinance. Under the new dispensation, Section 100 of the Ordinance, which is substantially similar to Section 26(b) and (c) of the erstwhile Ordinance of 1979, constitutes the principal charging provision. It regulates the tax liability of the E&P companies and provides the mechanism for computing such liability in accordance with the rules set out in Part I of the Fifth Schedule to the Ordinance. Owing to this special and distinctive mechanism of computation, the super tax under Sections 4B and 4C was not directly applicable to them; therefore, its applicability was specifically extended through the insertion of special provisions, namely Rule 4AA (inserted vide the Finance Act, 2015) and Rule 4AB (inserted vide the Finance Act, 2022) within the controlling limits of Part I of the Fifth Schedule.

47. The arguments advanced by the learned counsel for the E&P Companies, to the effect that the super tax could not be extended to them on account of their special legal character under the Act of 1948, read with the terms and conditions agreed between them and the Federal Government through the execution of the PCAs, do not carry any legal force. This is for the simple reason that such contention is in clear contradiction to the mandate of Section 54 of the Ordinance. The said provision explicitly stipulates that no provision contained in any other law, providing for exemption from tax, reduction in the rate of tax, reduction in tax liability of any person, or exemption from the operation of any provision of the Ordinance, shall have any legal effect unless such exemption or concession is also expressly provided for in the Ordinance itself. Moreover, it is a settled principle of statutory interpretation that special regimes must be construed strictly, and any claim seeking exclusion from the operation of a taxing statute must be clearly established. Being so, the only question

that, therefore, remains for determination is whether any patent inconsistency exists between the Ordinance and the terms of the PCAs. However, the E&P Companies have failed to bring on record, or even to identify, any such inconsistency. In the absence of an express or necessarily implied inconsistency, fiscal statutes enacted subsequently are presumed to apply. Furthermore, taxation is a matter of sovereign authority. Unless specifically curtailed, the legislature retains the competence to impose new taxes or modify existing ones, even in respect of entities operating under special arrangements. In fact, the scheme of the Ordinance itself, particularly the Fifth Schedule, further safeguards their contractual rights under the PCAs by prescribing certain limitations on payments to the Federal Government and on taxation. This safeguard is not new; it is substantially analogous to that provided in Part I of the Fifth Schedule to the erstwhile Ordinance of 1979, which has been re-enacted in Part I of the Fifth Schedule to the present Ordinance. Before proceeding further, the relevant portion of Rule 4 of Part I of the Fifth Schedule to the Ordinance, for present purposes, is reproduced hereunder for ease of reference.

'Limitation on Payment to Federal Government and Taxes

4. (1) The **aggregate of the taxes on income and other payments** excluding a royalty as specified in the Pakistan Petroleum exploration (Production) Rules, 1949 or the Pakistan Petroleum (Exploration and Production) Rules, 1986 and paid by an onshore petroleum and production undertaking on, or after, the first day of July 2001 to the Government in respect of the profits or gains derived from such undertaking for a tax year shall not exceed the limits provided for in the agreement, provided the said aggregate shall not be less than fifty per cent of the profits or gains derived by an onshore petroleum exploration and production undertaking and forty per cent of the profits or gains derived by an offshore petroleum exploration and production undertaking, before deduction of the payment to the Federal Government.

(2) In respect of any tax year commencing on, or after, the first day of July, 2002, **the aggregate referred to in sub-clause (1) shall not be less than forty per cent of the profit or gains** derived by an onshore petroleum exploration and production undertaking before the deduction of payment excluding royalty paid by an onshore petroleum exploration and production undertaking to the Federal Government.

(3) If, in respect of any tax year, the aggregate of the taxes on income and payments to the Federal Government is greater or less than the amount provided for in the agreement, an additional amount of tax shall be payable by the taxpayer, or **an abatement of tax shall be allowed to the taxpayer**, as the case may be, so as to make the aggregate of the taxes on income and payments to the Federal Government equal to the amount provided for in the agreement.'
(References are omitted)

Emphasis supplied.

48. The rule 4(1) manifests a carefully structured fiscal arrangement governing E&P Companies operating under PCAs. It stipulates that, notwithstanding the applicability of the Ordinance and the rules framed thereunder, the aggregate of taxes on income and other payments made to the Federal Government in respect of the profits or gains derived by any E&P Company for a tax year, excluding royalty payable under the Pakistan Petroleum (Exploration and Production) Rules, 1986 or the 1949 Rules, shall not exceed the limits prescribed in the respective agreements. At the same time, a statutory floor is provided to ensure that such aggregate does not fall below a specified percentage (forty per cent) of the profits or gains derived by such Company. This provision, thus, achieves a dual purpose: it preserves the sanctity of the fiscal limits contractually agreed in the PCAs while simultaneously safeguarding the revenue interests of the State by prescribing a minimum contribution. The scheme is further fortified by an adjustment mechanism, whereby any excess or deficiency in a given tax year is rectified through the levy of additional tax or the grant of abatement, so as to align the aggregate fiscal burden precisely with the agreed parameters. Viewed in this context, the above rules clearly demonstrate that subsequent fiscal measures, including the imposition of super tax, are not excluded in their application to E&P Companies; however, such measures operate within a harmonized framework wherein their ultimate impact is moderated through the equalization mechanism provided in Rule 4 of Part I of the Fifth Schedule. Consequently, there is no inherent inconsistency between the later statutory provisions of the Ordinance imposing super tax and the terms of the PCAs; instead, the statutory scheme itself ensures their coexistence by maintaining the aggregate fiscal burden within the contractual limits. It is, therefore, held that the aggregate of taxes on 'income' as defined in sub-Section (2) of Section 4C, and on the profits and/or gains as computed under Rule 1 to 3 of Part I of the Fifth Schedule, together with other payments to the Government, excluding a royalty as specified in the Pakistan Petroleum exploration (Production) Rules, 1949 or the Pakistan Petroleum (Exploration and Production) Rules, 1986, to be paid by E&P companies, shall not exceed the threshold stipulated in Rule 4 of the Fifth Schedule to the Ordinance. Accordingly, the concerned Commissioner of Inland Revenue shall first determine the liability of the E&P companies and shall issue fresh notices, affording them an opportunity of hearing, before taking any measures for recovery.

Benevolent funds, gratuity, pension, provident or similar funds

49. Similarly, the cases of benevolent, gratuity, pension, provident, and other similar funds stand on a distinct footing, as they fall within the class of persons expressly exempted under the Ordinance. These funds are specifically exempt from tax liability under Section 53, read with the Second Schedule to the Ordinance. They constitute a separate and identifiable class, consciously carved out by the Legislature in furtherance of recognized charitable, social security, and welfare objectives. Subjecting such funds to super tax would not only undermine but effectively nullify the very purpose of the statutory exemption. It would also run contrary to the overall legislative scheme of the Ordinance, which seeks to protect and promote these funds in the public interest. Moreover, such an interpretation would offend the settled principle of statutory construction that exemptions, once clearly granted, cannot be taken away by implication or through subordinate or general provisions. In the absence of a clear, specific, and unambiguous legislative intent to withdraw, limit, or override the said exemption, Section 4C cannot be so construed as to impose a super tax upon these funds. Any such construction would amount to indirectly defeating an express statutory protection, which is impermissible in law and inconsistent with the doctrine of harmonious interpretation, whereby all provisions of the Ordinance must be read in a manner that gives effect to each without rendering any provision redundant or nugatory. Even otherwise, the Federal Board of Revenue, as well as the Commissioner of Inland Revenue, has acknowledged the above-mentioned legal position, albeit subject to the condition that the aforesaid funds hold a valid exemption certificate issued under the Second Schedule. This condition appears to be justified under the Ordinance, as the grant and verification of exemption are contingent upon such certification.

Conclusion

50. Foregoing in view, the levy of super tax under Section 4B is declared to be *intra vires* the Constitution and held as follows:

- a) that it squarely falls within the ambit of Entry 47 of the Legislative List (Part I) of the Fourth Schedule to the Constitution, namely, 'taxes on income,' and, as such, is found to have been competently and validly enacted by the legislature in accordance with the procedure laid down in Article 73(1)(1A) of the Constitution, through a Money Bill;

- b) that the classification mentioned in Division IIA of Part I of the First Schedule is founded upon a rational and intelligible basis, bears a direct nexus to the object sought to be achieved, and does not suffer from any element of arbitrariness or discrimination. Consequently, it does not offend the mandate of Article 25 of the Constitution; and
- c) that all the appeals and the petitions, including those withdrawn and transferred from other High Courts to this Court, filed against the impugned judgments of the Lahore High Court, Peshawar High Court, Islamabad High Court, and the High Court of Sindh are hereby dismissed. It is unequivocally declared that the said judgments lay down and reflect the correct and settled position of law.

Similarly, the levy of super tax under Section 4C is also declared to be *intra vires* the Constitution and held as follows:

- a) that it squarely falls within Entry 47 of the Legislative List (Part I) of the Fourth Schedule to the Constitution, namely, 'taxes on income'. Being an additional levy on income, it does not amount to constitutionally prohibited double taxation. Nor does it infringe Articles 4, 18, 23, or 24 of the Constitution, as reasonable taxation, even if onerous, does not constitute an unlawful restriction on the right to carry on business or to hold property;
- b) that the capital gains arising under Section 37A, including those governed by Section 100B and the Eighth Schedule, form part of the income (as defined in sub-Section (2) of Section 4C) chargeable to super tax under Section 4C;
- c) that it shall apply to all taxpayers from Tax Year 2022; however, in the case of banking companies, it shall apply from Tax Year 2023, as amended by the Finance Act, 2023;
- d) that the first proviso to Division IIB of Part I of the First Schedule does not suffer from the vice of unreasonable classification or that it offends Article 25 of the Constitution. Rather, it represents a valid exercise of legislative discretion in the field of taxation, grounded in intelligible differentia and rational nexus;
- e) that the aggregate of taxes on 'income' as defined in sub-Section (2) of Section 4C, and on the profits and/or gains as computed under Rule 1 to 3 of Part I of the Fifth Schedule, together with other payments to the

Government, excluding a royalty as specified in the Pakistan Petroleum exploration (Production) Rules, 1949 or the Pakistan Petroleum (Exploration and Production) Rules, 1986, to be paid by E&P companies, shall not exceed the threshold stipulated in Rule 4 of the Fifth Schedule to the Ordinance;

- f) that the benevolent, gratuity, pension, provident, and other similar funds are directed to furnish their exemption certificates, issued for the pertinent tax years, to the concerned Commissioners of Inland Revenue within fifteen days of this order. Upon receipt thereof, the concerned Commissioners of Inland Revenue shall, within seven days, pass reasoned written orders absolving such funds from liability to pay super tax under Section 4C, after due verification of the validity and applicability of the exemption certificates; and
- g) that all the appeals and the petitions, including those withdrawn and transferred from other High Courts to this Court, filed against the impugned judgments of the High Court of Sindh, Islamabad High Court, and Lahore High Court are hereby disposed of and the impugned judgments are modified in terms noted above. All the pending CMAs are also disposed of accordingly.

Syed Hasan Azhar Rizvi
Judge

Islamabad, the
27th January, 2026.

APPROVED FOR REPORTING
*Ghulam Raza/ **