

FEDERAL CONSTITUTIONAL COURT OF PAKISTAN, ISLAMABAD**SUPPLEMENTARY CAUSE LIST NO. 80 of 2026****TUESDAY 28-Apr-2026 at 09:00 AM***For fixation and result of cases, please visit www.fccp.gov.pk*

The following cases are fixed for hearing before the Court at Court House, Constitution Avenue, Islamabad on 28-Apr-2026 at 09:00 AM or soon thereafter as may be convenient to the Court.

BENCH - I**JUSTICE AMIN-UD-DIN KHAN, CHIEF JUSTICE****JUSTICE ALI BAQAR NAJAFI****Tuesday, 28-Apr-2026**

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| 1 | M.A.928/2026 IN C.A.1240/2021 (Withdrawal / Withdrawal) | Lucky Motor Corporation Limited Karachi v. The Province of Sindh through the Secretary, Excise & Taxation Department, Sindh Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) |
| and (2) | C.A.1240/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Lucky Motor Corporation Limited Karachi v. The Province of Sindh through the Secretary, Excise & Taxation Department, Sindh Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) ----- Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) A.G. Sindh |
| and (3) | M.A.962/2026 IN C.A.974/2021 (Withdrawal / Withdrawal) | Novatex Ltd, Karachi v. Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) |
| and (4) | C.A.974/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Novatex Ltd, Karachi v. Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) R - Notice |
| and (5) | M.A.1032/2026 (Withdrawal / Withdrawal) | M/s Pakistan Synthetics Ltd Karachi v. The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (6) | C.A.906/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Pakistan Synthetics Ltd Karachi v. The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (7) | M.A.1033/2026 IN F.C.A.69/2025 (Withdrawal / Withdrawal) | M/s Sunridge Foods (Pvt) Ltd., Karachi v. The Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |

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| and (8) | F.C.A.69/2025 (Tax / Levy of) (D.B.) | M/s Sunridge Foods (Pvt) Ltd., Karachi v. The Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- R - Notice |
| and (9) | M.A.1034/2026 IN C.A.1076/2021 (Withdrawal / Withdrawal) | M/s Unity Foods Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (10) | C.A.1076/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Unity Foods Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (11) | M.A.1035/2026 IN C.A.1077/2021 (Withdrawal / Withdrawal) | M/s AR Solvent & Ghee Industries Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (12) | C.A.1077/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s AR Solvent & Ghee Industries Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (13) | M.A.1036/2026 (Withdrawal / Withdrawal) | M/s Latif Oil and Ghee Industries Pvt Ltd Haripur v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (14) | C.A.1042/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s A.M. Oil & Ghee Industries Pvt Ltd v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (15) | M.A.1039/2026 (Withdrawal / Withdrawal) | M/s Latif Ghee Industries Pvt Ltd Islamabad v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (16) | C.A.1108/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Latif Ghee Industries Pvt Ltd Islamabad v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (17) | M.A.1083/2026 IN C.A.989/2021 (Withdrawal / Withdrawal) | Yunus Textile Mills Ltd. v. Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) |

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| and (18) | C.A.989/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Yunus Textile Mills Ltd. v. Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (19) | M.A.1084/2026 (Withdrawal / Withdrawal) | Lucky Cement Limited, Karachi v. The Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) |
| and (20) | C.A.1590/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Lucky Cement Limited, Karachi v. The Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) ----- A.G. Sindh Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) |
| and (21) | M.A.1089/2026 (Withdrawal / Withdrawal) | Lucky Motrex (Private) Limited v. Sindh & another | Abdul Ghaffar Khan, AOR (Enrl#300)(Kch) |
| and (22) | F.C.A.177/2025 (Tax / Cess and Fee) (D.B.) | Lucky Motrex (Private) Limited v. Sindh & another | Abdul Ghaffar Khan, AOR (Enrl#300)(Kch) Hussain Ali Almani, ASC (Enrl#5152)(Kch) ----- R - Notice |
| and (23) | M.A.1092/2026 IN C.A.1209/2021 (Withdrawal / Withdrawal) | M/s Mehboob Steel Pipe Industries Hub v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (24) | C.A.1209/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Mehboob Steel Pipe Industries Hub v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (25) | M.A.1093/2026 IN C.A.1210/2021 (Withdrawal / Withdrawal) | M/s Mehboob Tube Mills Lahore v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (26) | C.A.1210/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Mehboob Tube Mills Lahore v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (27) | M.A.1094/2026 IN C.A.1589/2021 (Withdrawal / Withdrawal) | Lucky Cement Limited, Karachi v. The Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) |

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| and (28) | C.A.1589/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Lucky Cement Limited, Karachi v. The Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) ----- Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) A.G. Sindh |
| and (29) | M.A.1131/2026 (Withdrawal / Withdrawal) | M/s. Lucky Textile Mills Limited v. The Province of Sindh through the Secretary Excise & Taxation & others | Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Samia Faiz Durrani, ASC (Enrl#4424)(Kch) |
| and (30) | C.A.1243/2021 (Tax / Levy of) ((Against retrospectively promulgation of Sindh Finance Act 2017 w.e.f. 1-7-1994)) (D.B.) | M/s. Lucky Textile Mills Limited v. The Province of Sindh through the Secretary Excise & Taxation & others | Samia Faiz Durrani, ASC (Enrl#4424)(Kch) Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) ----- Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) A.G. Sindh |
| and (31) | M.A.1132/2026 IN C.A.1244/2021 (Withdrawal / Withdrawal) | Lucky Entertainment (Private) Limited v. The Province of Sindh through the Secretary Excise & Taxation & others | Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Samia Faiz Durrani, ASC (Enrl#4424)(Kch) |
| and (32) | C.A.1244/2021 (Tax / Levy of) ((Against retrospectively promulgation of Sindh Finance Act 2017 w.e.f. 1-7-1994)) (D.B.) | Lucky Entertainment (Private) Limited v. The Province of Sindh through the Secretary Excise & Taxation & others | Samia Faiz Durrani, ASC (Enrl#4424)(Kch) Chaudhry Akhtar Ali (decd.) (Died), AOR (Enrl#94)(Rwp) ----- A.G. Sindh Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) |
| and (33) | M.A.1133/2026 IN C.A.1242/2021 (Withdrawal / Withdrawal) | M/s. Lucky Textile Mills v. The Province of Sindh through the Secretary Excise & Taxation & others | Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Samia Faiz Durrani, ASC (Enrl#4424)(Kch) |
| and (34) | C.A.1242/2021 (Tax / Levy of) ((Against retrospectively promulgation of Sindh Finance Act 2017 w.e.f. 1-7-1994)) (D.B.) | M/s. Lucky Textile Mills v. The Province of Sindh through the Secretary Excise & Taxation & others | Samia Faiz Durrani, ASC (Enrl#4424)(Kch) Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) ----- Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) A.G. Sindh |
| and (35) | M.A.1134/2026 IN C.A.3328/2022 (Withdrawal / Withdrawal) | M/s Greaves Pakistan (Private) Limited v. Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Munawar Iqbal, ASC (Enrl#5295)(Ibd) |
| and (36) | C.A.3328/2022 (Tax) (Levy of Infrastructure Fee/Cess) [Competency of provincial legislature to impose levy-insfrastructure fee/cess.] (D.B.) | M/s Greaves Pakistan (Private) Limited v. Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Munawar Iqbal, ASC (Enrl#5295)(Ibd) ----- R - Notice |
| and (37) | M.A.1135/2026 (Withdrawal / Withdrawal) | M/s Greaves Air conditioning (Private) Limited v. Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Munawar Iqbal, ASC (Enrl#5295)(Ibd) |

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| and (38) | F.C.A.22/2025 (Tax / Levy of) (D.B.) | M/s Greaves Air conditioning (Private) Limited v. Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Munawar Iqbal, ASC (Enrl#5295)(Ibd) ----- R - Notice |
| and (39) | M.A.1168/2026 IN C.A.1033/2021 (Withdrawal / Withdrawal) | M/s Century Paper & Board Mills Ltd v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (40) | C.A.1033/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Century Paper & Board Mills Ltd v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) Navin Salim Mercehant, ASC (Enrl#2625)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (41) | M.A.1170/2026 IN F.C.A.27/2025 (Withdrawal / Withdrawal) | M/s Gul Shahzada Foods Industry Malakand Dargai Khyber Pakhtunkhwa v. The Province of Sindh through its Secretary Excise & Taxation Department, Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (42) | F.C.A.27/2025 (Tax / Levy of) (D.B.) | M/s Gul Shahzada Foods Industry Malakand Dargai Khyber Pakhtunkhwa v. The Province of Sindh through its Secretary Excise & Taxation Department, Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- R - Notice |
| and (43) | M.A.1171/2026 IN C.A.1103/2021 (Withdrawal / Withdrawal) | M/s Gul Shazada Enterprises Pvt Ltd Dargai Malakand Agency v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (44) | C.A.1103/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Gul Shazada Enterprises Pvt Ltd Dargai Malakand Agency v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (45) | M.A.1218/2026 (Withdrawal / Withdrawal) | M/s. ATM Industries (Pvt) Ltd. & others v. Province of Sindh through the Secretary Finance Department & others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) |
| and (46) | C.A.1630/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s. ATM Industries (Pvt) Ltd. & others v. Province of Sindh through the Secretary Finance Department & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) ----- Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) A.G. Sindh |
| and (47) | M.A.1219/2026 IN C.A.1633/2021 (Withdrawal / Withdrawal) | M/s. Dairyland (Pvt) Ltd. v. Province of Sindh through the Secretary Finance Department & others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) |
| and (48) | C.A.1633/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s. Dairyland (Pvt) Ltd. v. Province of Sindh through the Secretary Finance Department & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) ----- Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) A.G. Sindh |

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| and (49) | M.A.1224/2026 IN C.A.946/2021 (Withdrawal / Withdrawal) | Lotte Chemical Pakistan Limited Karachi v. Province of Sindh, through the Secretary Excise and Taxation Sindh, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) |
| and (50) | C.A.946/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Lotte Chemical Pakistan Limited Karachi v. Province of Sindh, through the Secretary Excise and Taxation Sindh, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (51) | M.A.1225/2026 (Withdrawal / Withdrawal) | Lotte Chemical Pakistan Ltd Karachi v. The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) |
| and (52) | C.A.875/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Lotte Chemical Pakistan Ltd Karachi v. The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (53) | M.A.1226/2026 IN C.A.874/2021 (Withdrawal / Withdrawal) | ICI Pakistan Limited Karachi v. The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) |
| and (54) | C.A.874/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | ICI Pakistan Limited Karachi v. The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (55) | M.A.1227/2026 (Withdrawal / Withdrawal) | M/s Ibrahim Fibres Ltd Karachi v. The Province of Sindh, through its Chief Secretary, Sindh, Secretariat Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) |
| and (56) | C.A.869/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Ibrahim Fibres Ltd Karachi v. The Province of Sindh, through its Chief Secretary, Sindh, Secretariat Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) R - Notice |
| and (57) | M.A.1228/2026 IN C.A.839/2021 (Withdrawal / Withdrawal) | M/s Cherat Cement Company Limited Karachi v. The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) |

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| and (58) | C.A.839/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Cherat Cement Company Limited Karachi v. The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Rashid Anwer, ASC (Enrl#4233)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (59) | M.A.1240/2026 (Withdrawal / Withdrawal) | M/s. Al Rahim Textile Industries Limited v. Province of Sindh & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) |
| and (60) | F.C.A.89/2025 (Tax / Levy of) (D.B.) | M/s. Al Rahim Textile Industries Limited v. Province of Sindh & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) ----- R - Notice |
| and (61) | M.A.1241/2026 IN F.C.A.10/2025 (Withdrawal / Withdrawal) | Sana Industries Limited v. Province of Sindh through the Secretary Finance Department, Karachi and others. | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) |
| and (62) | F.C.A.10/2025 (Tax / Levy of) (D.B.) | Sana Industries Limited v. Province of Sindh through the Secretary Finance Department, Karachi and others. | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) ----- R - Notice |
| and (63) | M.A.1242/2026 (Withdrawal / Withdrawal) | M/s PFB (Private) Limited v. Province of Sindh & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) |
| and (64) | F.C.A.156/2025 (Writ Petition / Other(s)) (D.B.) | M/s PFB (Private) Limited v. Province of Sindh & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) ----- R - Notice |
| and (65) | M.A.1243/2026 IN C.A.1632/2021 (Withdrawal / Withdrawal) | M/s. AL-Abbas Fabrics (Pvt) Ltd. v. Province of Sindh through the Secretary Finance Department & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) |
| and (66) | C.A.1632/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s. AL-Abbas Fabrics (Pvt) Ltd. v. Province of Sindh through the Secretary Finance Department & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) ----- Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) A.G. Sindh |
| and (67) | M.A.1244/2026 IN C.A.1254/2021 (Withdrawal / Withdrawal) | M/s. J B Industries v. Province of Sindh & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) |
| and (68) | C.A.1254/2021 (Tax / Levy of) ((Against retrospectively promulgation of Sindh Finance Act 2017 w.e.f. 1-7-1994)) (D.B.) | M/s. J B Industries v. Province of Sindh & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) ----- Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) A.G. Sindh |
| and (69) | M.A.1246/2026 IN C.A.1248/2021 (Withdrawal / Withdrawal) | M/s. Salim Winding Works & others v. Province of Sindh & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) |

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| and (70) | C.A.1248/2021 (Tax / Levy of) (Against retrospectively promulgation of Sindh Finance Act 2017 w.e.f. 1-7-1994)) (D.B.) | M/s. Salim Winding Works & others v. Province of Sindh & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) ----- Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) A.G. Sindh |
| and (71) | M.A.1262/2026 IN C.A.3159/2022 (Withdrawal / Withdrawal) | Mirpurkhas Sugar Mills Limited, Karachi v. Province of Sindh through the Secretary, Excise & Taxation Department and others | Sh. Mahmood Ahmad, AOR (Enrl#230) |
| and (72) | C.A.3159/2022 (Tax) (Levy of Infrastructure Fee/Cess) [Competency of provincial legislature to impose levy-insfrastructure fee/cess.] (D.B.) | Mirpurkhas Sugar Mills Limited, Karachi v. Province of Sindh through the Secretary, Excise & Taxation Department and others | Sh. Mahmood Ahmad, AOR (Enrl#230) Abdul Sattar Pirzada, ASC (Enrl#4677)(Kch) ----- Attorney General for Pakistan A.G. Sindh Ghulam Rasool Mangi, AOR (Enrl#248)(Kch) |
| and (73) | M.A.1263/2026 IN C.A.917/2021 (Withdrawal / Withdrawal) | M/s. Agriauto Industries Ltd, Karachi v. Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) |
| and (74) | C.A.917/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s. Agriauto Industries Ltd, Karachi v. Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (75) | M.A.1264/2026 IN C.A.992/2021 (Withdrawal / Withdrawal) | Thal Limited and another v. Sindh thr. the Secretary Excise & Taxation, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) |
| and (76) | C.A.992/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Thal Limited and another v. Sindh thr. the Secretary Excise & Taxation, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) R - Notice |
| and (77) | M.A.1265/2026 IN C.A.990/2021 (Withdrawal / Withdrawal) | Qamar Abbas and another v. Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) |
| and (78) | C.A.990/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Qamar Abbas and another v. Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |

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| and (79) | M.A.1270/2026 IN C.A.1138/2021 (Withdrawal / Withdrawal) | Idrees Textile Mills Limited Karachi v. Province of Sindh through the Secretary Excise and Taxation Sindh Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Salman Akram Raja, ASC (Enrl#2970)(Lhr) |
| and (80) | C.A.1138/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | Idrees Textile Mills Limited Karachi v. Province of Sindh through the Secretary Excise and Taxation Sindh Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Salman Akram Raja, ASC (Enrl#2970)(Lhr) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (81) | M.A.1271/2026 IN C.A.1014/2021 (Withdrawal / Withdrawal) | M/s Cherat Packaging Limited, Karachi v. Province of Sindh through the Secretary, Excise and Taxation, Sindh Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Munawar Iqbal, ASC (Enrl#5295)(Ibd) |
| and (82) | C.A.1014/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Cherat Packaging Limited, Karachi v. Province of Sindh through the Secretary, Excise and Taxation, Sindh Karachi and another | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Munawar Iqbal, ASC (Enrl#5295)(Ibd) Syed Pervez Zahoor, ASC (Enrl#4951)(Qta) Ghulam Azam Qambrani, ASC (Enrl#4443)(Qta) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (83) | M.A.1277/2026 IN C.A.1036/2021 (Withdrawal / Withdrawal) | M/s Colgate Palmolive (Pakistan) Ltd, Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) Habib Ahmed Bhatti, ASC (Enrl#3521)(Ibd) |
| and (84) | C.A.1036/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Colgate Palmolive (Pakistan) Ltd, Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) Habib Ahmed Bhatti, ASC (Enrl#3521)(Ibd) Zaheer-ud-Din Babar - R, ASC (Enrl#3591)(Rwp) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (85) | M.A.1278/2026 IN C.A.1037/2021 (Withdrawal / Withdrawal) | M/s Colgate Palmolive (Pakistan) Ltd, Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) Habib Ahmed Bhatti, ASC (Enrl#3521)(Ibd) |
| and (86) | C.A.1037/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Colgate Palmolive (Pakistan) Ltd, Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others | Tariq Aziz, AOR (Enrl#240)(Rwp) Habib Ahmed Bhatti, ASC (Enrl#3521)(Ibd) Zaheer-ud-Din Babar - R, ASC (Enrl#3591)(Rwp) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (87) | M.A.1281/2026 IN F.C.A.162/2025 (Withdrawal / Withdrawal) | M/s Hamza Sugar Mills Limited Karachi v. The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |

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| and (88) | F.C.A.162/2025 (Tax / Levy of) (S.J.) | M/s Hamza Sugar Mills Limited Karachi v. The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- R - Notice |
| and (89) | M.A.1282/2026 IN C.A.1044/2021 (Withdrawal / Withdrawal) | M/s Mezan Tea Pvt Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (90) | C.A.1044/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Mezan Tea Pvt Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (91) | M.A.1283/2026 (Withdrawal / Withdrawal) | M/s Mezan Beverages Pvt Ltd Lahore v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (92) | C.A.1048/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Mezan Beverages Pvt Ltd Lahore v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (93) | M.A.1284/2026 (Withdrawal / Withdrawal) | M/s Trade Ocean International (SMC-PVT) Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (94) | C.A.1043/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Trade Ocean International (SMC-PVT) Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (95) | M.A.1285/2026 IN C.A.1051/2021 (Withdrawal / Withdrawal) | M/s M.H. Qasim Industries Pvt Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (96) | C.A.1051/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s M.H. Qasim Industries Pvt Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (97) | M.A.1286/2026 (Withdrawal / Withdrawal) | M/s The Paracha Textile Mills Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (98) | C.A.1082/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s The Paracha Textile Mills Ltd Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |

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| and (99) | M.A.1287/2026 (Withdrawal / Withdrawal) | M/s Trade Ocean International Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (100) | C.A.1104/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | M/s Trade Ocean International Karachi v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) |
| and (101) | M.A.1289/2026 IN F.C.A.178/2025 (Withdrawal / Withdrawal) | M/s. CN Pak (PVT) Ltd thr. its Authorized representative Atiq Ahmed Siddique v. The Province of Sindh thr. the Secretary Excise & Taxation Department and another | Tariq Aziz, AOR (Enrl#240)(Rwp) |
| and (102) | F.C.A.178/2025 (Tax / Provincial Tax) (D.B.) | M/s. CN Pak (PVT) Ltd thr. its Authorized representative Atiq Ahmed Siddique v. The Province of Sindh thr. the Secretary Excise & Taxation Department and another | Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch) ----- R - Notice |
| and (103) | M.A.1293/2026 (Withdrawal / Withdrawal) | Mushtaque Ahmed Memon v. Ghulam Shabbir Memon and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) |
| and (104) | C.A.1200/2021 (Tax / Excise Duty) (Levy of Infrastructure Fee/Cess) (D.B.) | United Refrigeration Industries Limited Karachi v. The Province of Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Muhammad Makhdoom Ali Khan, Senior ASC (Enrl#243)(Kch) ----- Muhammad Kasim Mirjat, AOR (Enrl#246)(Kch) Farooq H. Naek, Senior ASC (Enrl#288)(Kch) R - Notice |
| and (105) | M.A.1314/2026 (Withdrawal / Withdrawal) | M/S Acme Mills (PVT) LTD v. Province of Sindh & others | Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) |
| and (106) | F.C.A.90/2025 (Tax / Levy of) (D.B.) | M/S Acme Mills (PVT) LTD v. Province of Sindh & others | Abdul Qadir Khan, AOR (Enrl#258)(Kch) Naeem Suleman, ASC (Enrl#4419)(Kch) ----- R - Notice |

Islamabad, 23 April 2026

ASSISTANT REGISTRAR
FOR REGISTRAR