

**FEDERAL CONSTITUTIONAL COURT OF PAKISTAN**  
(Original/Appellate/Advisory Jurisdiction)

**Present:**

JUSTICE AMIN-UD-DIN KHAN, CHIEF JUSTICE  
JUSTICE ALI BAQAR NAJAFI

**C.P.L.A.1442-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5754/2022]*

Sher Muhammad Mughari **Vs.** The Federation of Pakistan through Secretary Finance Islamabad & others

**C.P.L.A.1443-K/2022**

*[against the judgment dated 02.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6690/2022]*

Muhammad Mubeen Jumani **Vs.** The Federation of Pakistan through Secretary Finance Islamabad & others

**C.P.L.A.1444-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5328/2022]*

Habibullah Khan **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.1445-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6275/2022]*

Nusrat Khan **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.1446-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5356/2022]*

Abdul Razak Diwan & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

**C.P.L.A.1447-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5313/2022]*

Alnoor Sheriff & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.1448-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5309/2022]*

Tewfiq Fikree **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.1449-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5357/2022]*

Danish Ali Lakhani & another **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

**C.P.L.A.1450-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5331/2022]*

Roohi Taqaya Chaudhri **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

**C.P.L.A.1451-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5540/2022]*

Muhammad Haroon **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.1452-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5449/2022]*

Muhammad Tariq Rafi **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.1453-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5741/2022]*

Muhammad Arif Habib **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.1454-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5812/2022]*

Muhammad Umar Hayat Chohan & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

**C.P.L.A.1455-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5332/2022]*

Sunaina Patka & another **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

**C.P.L.A.1456-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5333/2022]*

Shahzad Shakoor & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

**C.P.L.A.1457-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5742/2022]*

Nida Ahsan **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

**C.P.L.A.1458-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6185/2022]*

Muhammad Amjad & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.1459-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5538/2022]*

Muhammad Irfan **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

**C.P.L.A.1460-K/2022**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5311/2022]*

Rehmat Naveed Elahi **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

**C.P.L.A.5-K/2023**

*[against the judgment dated 29.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-8103/2022]*

Kamran Feroz **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.6-K/2023**

*[against the judgment dated 29.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-8105/2022]*

Irfan Feroz **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.7-K/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5224/2022]*

**C.P.L.A.16-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5503/2022]*

**C.P.L.A.17-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5506/2022]*

**C.P.L.A.18-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5562/2022]*

**C.P.L.A.19-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6152/2022]*

**C.P.L.A.20-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6429/2022]*

**C.P.L.A.21-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-7355/2022]*

**C.P.L.A.5/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4527/2022]*

**C.P.L.A.25/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4716/2022]*

**C.P.L.A.26/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4664/2022]*

Sindh High Court Bar Association **Vs.** Federation of Pakistan through the Minister of Finance and Revenue & others

Aman Aslam & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Faisal Rahim Saya & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Mst. Farah Iqbal Baig Muhammad & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Muhammad Ashraf & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Amanullah Kassim & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Parveen Hameed Abdul Sattar & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Shamim Ahmed thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan, Islamabad and another

Mohammad Salim Umer thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan, Islamabad and another

Shahzada Ellahi Shaikh thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

**C.P.L.A.27/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4718/2022]*

**C.P.L.A.28/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4770/2022]*

**C.P.L.A.29/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5246/2022]*

**C.P.L.A.30/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5247/2022]*

**C.P.L.A.31/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5248/2022]*

**C.P.L.A.32/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5249/2022]*

**C.P.L.A.33/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5250/2022]*

**C.P.L.A.34/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5251/2022]*

**C.P.L.A.35/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5424/2022]*

Sharique Azim Siddiqui thr. his authorized representative and another **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Pakistan Telecommunication Company Limited thr. his authorized representative, Islamabad **Vs.** Federation of Pakistan through its Secretary Revenue Division, Govt of Pakistan Islamabad and another

Shamshad Begum thr. his authorized representative **Vs.** Federation of Pakistan through its Secretary Revenue Division, Govt of Pakistan Islamabad and another

Shahid Abdullah thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Yousuf Abdullah thr. his authorized representative and another **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Amer Abdullah thr. his authorized representative and another **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Noshaba Nadeem thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Bakhtiar Khan thr. his authorized representative **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Miqdad Mohammad thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary Revenue Division, Govt of Pakistan Islamabad and another

**C.P.L.A.36/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5620/2022]*

**C.P.L.A.37/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5780/2022]*

**C.P.L.A.38/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6154/2022]*

**C.P.L.A.39/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6392/2022]*

**C.P.L.A.40/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4717/2022]*

**C.P.L.A.41/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4518/2022]*

**C.P.L.A.42/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4528/2022]*

**C.P.L.A.43/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4548/2022]*

**C.P.L.A.44/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4663/2022]*

**C.P.L.A.45/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4522/2022]*

Muhammad Nasir Monnoo thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Samina Begum thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Khursheed Bano Iqbal thr. his authorized representative **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan, Islamabad and others

Javed Ahmed thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Bhanero Textile Mills Limited through its Authorized representative Karachi and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Muhammad Aamir Altaf Qureshi thr. his authorized representative **Vs.** Federation of Pakistan through its Secretary Revenue Division, Govt of Pakistan Islamabad and another

Jawaid Iqbal thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Rehman Naseem thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Gul Ahmed Textile Mills Limited thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Shahbaz Yasin Malik thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

**C.P.L.A.46/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4520/2022]*

**C.P.L.A.47/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4523/2022]*

**C.P.L.A.48/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4524/2022]*

**C.P.L.A.49/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4526/2022]*

**C.P.L.A.50/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4525/2022]*

**C.P.L.A.51/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4667/2022]*

**C.P.L.A.88/2023**

*[against the judgment dated 10.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-156/2023]*

**C.P.L.A.153/2023**

*[against the judgment dated 13.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-280/2023]*

**C.P.L.A.154/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4614/2022]*

Sunshine Corporation Pvt Ltd thr. his authorized representative Karachi **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Osman Asghar Khan thr. his authorized representative and another **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Mian Muhammad Ahmed thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Naveed Arshad and others **Vs.** Federation of Pakistan through its Secretary Revenue Division, Govt of Pakistan Islamabad and another

Faisal Hanif thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Fazal Ahmed Sheikh thr. his authorized representative and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan Islamabad and another

Mansoor Ali and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Syed Shahid Ali Shah thr. his Authorized Representative **Vs.** Federation of Pakistan through its Secretary Revenue Division, Govt of Pakistan, Islamabad and another

M/s Zafar Enterprises, Karachi thr. his Authorized Representative Mr. Asim Azim Yusufzai **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance, Revenue and Economic Affairs and ex-officio Chairman, FBR, Islamabad and others

**C.P.L.A.155/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5020/2022]*

Deewan M. Yousaf Farooqui, thr. his duly constituted attorney Mr. Syed Maqbool Ali and others **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance, Revenue and Economic Affairs and ex-officio Chairman, FBR, Islamabad and o

**C.P.L.A.156/2023**

*[against the judgment dated 13.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-5631/2022]*

Azim Khan Yusufzai and others **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance, Revenue and Economic Affairs and ex-officio Chairman, FBR, Islamabad and others

**C.P.L.A.157/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5441/2022]*

Zain Dilawar Agha and another **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance, Revenue and Economic Affairs and ex-officio Chairman, FBR, Islamabad and others

**C.P.L.A.185/2023**

*[against the judgment dated 04.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-36/2023]*

Javed Iqbal Khan thr. his authorized attorney and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division/Chairman FBR House, Islamabad and others

**C.P.L.A.186/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4546/2022]*

K & N's Poultry Farms (Private) Limited **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan, Islamabad and another

**C.P.L.A.187/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4547/2022]*

Khalil A. Sattar and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan, Islamabad and another

**C.P.L.A.188/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5441/2022]*

Danish Peshimam and another **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt. of Pakistan, Islamabad and another

**C.P.L.A.189/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5453/2022]*

Faiza Javaid and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division/Chairman FBR House, Islamabad and another

**C.P.L.A.211/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.5724/2022]*

MASOOD RIAZ and others **Vs.** Federation of Pakistan Thr. its Secretary, Revenue Division, Islamabad and others

**C.P.L.A.216/2023**

*[against the judgment dated 05.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-72/2023]*

NAVEENA EXPORTS Ltd. thr. its authorized representative and others **Vs.** Federation of Pakistan Thr. its Secretary, Revenue Division, Islamabad and another

**C.P.L.A.217/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5773/2022]*

**C.P.L.A.218/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-7243/2022]*

**C.P.L.A.219/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5441/2022]*

**C.P.L.A.220/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6452/2022]*

**C.P.L.A.232/2023**

*[against the judgment dated 12.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-7611/2022]*

**C.P.L.A.261/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.5841/2022]*

**C.P.L.A.293/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5675/2022]*

**C.P.L.A.357/2023**

*[against the judgment dated 18.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-396/2023]*

**C.P.L.A.393/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5217/2022]*

**C.P.L.A.394/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5650/2022]*

**C.P.L.A.135-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5633/2022]*

FAISAL NISAR and others **Vs.** Federation of Pakistan thr. its Secretary, Revenue Division, Islamabad and others

MUHAMMAD ALI KHAN and another **Vs.** Federation of Pakistan Thr. its Secretary, Revenue Division, Islamabad and another

ASAD R PREMJEE **Vs.** Federation of Pakistan Thr. its Secretary, Revenue Division, Islamabad and others

FARHANA MOWJEE KHAN and others **Vs.** Federation of Pakistan Thr. its Secretary, Revenue Division, Islamabad and others

Muhammad Amir Maskatiya and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division/Chairman Federal Board of Revenue FBR, Islamabad and another

Kamran Yousuf Mirza **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt of Pakistan, Islamabad and another

Sohail Tai and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Govt of Pakistan Islamabad and another

Khalid Mehmood **Vs.** Federation of Pakistan through Secretary, Revenue Division, Govt. of Pakistan, Islamabad and another

Aftab Faizullah Tapal and others **Vs.** Federation of Pakistan through its Secretary, Revenue Division/Chairman Federal Board of Revenue FBR House, Islamabad and others

Mr. Kamran Nishat **Vs.** Federation of Pakistan through its Secretary, Revenue Division/Chairman Federal Board of Revenue FBR House, Islamabad and others

Farhan Rajar Khan & others **Vs.** Federation of Pakistan through its Secretary Finance Islamabad & others

**C.P.L.A.136-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5693/2022]*

Nasir Yusuf & others **Vs.** Federation of Pakistan Secretary Revenue Division Islamabad & others

**C.P.L.A.137-K/2023**

*[against the judgment dated 25.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-5355/2022]*

Noor Muhammad & another **Vs.** Federation of Pakistan through its Secretary Revenue Division Islamabad & another

**C.P.L.A.138-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5279/2022]*

Salim Habib Godil **Vs.** Federation of Pakistan through its Secretary Finance Islamabad & another

**C.P.L.A.139-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5883/2022]*

Salman Ahmed Tabba **Vs.** Federation of Pakistan through its Secretary Revenue Division Islamabad & another

**C.P.L.A.140-K/2023**

*[against the judgment dated 20.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-279/2023]*

Arif Habib Equity Pvt. Limited **Vs.** Federation of Pakistan through its Secretary Government of Pakistan & another

**C.P.L.A.141-K/2023**

*[against the judgment dated 20.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-278/2023]*

Arif Habib Limited **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

**C.P.L.A.265-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6041/2022]*

Muhammad Naseem **Vs.** Federation of Pakistan & another

**C.P.L.A.266-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6046/2022]*

Faisal Shafi **Vs.** Federation of Pakistan & another

**C.P.L.A.267-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6043/2022]*

Bilal Haleem **Vs.** Federation of Pakistan & another

**C.P.L.A.268-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6068/2022]*

Yasir Shafi **Vs.** Federation of Pakistan & another

**C.P.L.A.269-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6047/2022]*

Humaira Hanif **Vs.** Federation of Pakistan & another

**C.P.L.A.270-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6067/2022]*

Rehana Haleem **Vs.** Federation of Pakistan & another

**C.P.L.A.271-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6060/2023]*

Umair Haleem **Vs.** Federation of Pakistan & another

**C.P.L.A.272-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6061/2022]*

Naheed Hanif **Vs.** Federation of Pakistan & another

**C.P.L.A.273-K/2023**

*[against the judgment dated 09.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.131/2023]*

Amjad Hafeez **Vs.** Federation of Pakistan & another

**C.P.L.A.274-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6051/2022]*

Jehan Bux Dinshaw Gandhi **Vs.** Federation of Pakistan & another

**C.P.L.A.275-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6055/2022]*

Fawwad Shafi **Vs.** Federation of Pakistan & another

**C.P.L.A.276-K/2023**

*[against the judgment dated 09.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-130/2023]*

Afshan Amjad **Vs.** Federation of Pakistan & another

**C.P.L.A.277-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6044/2022]*

Humaira Faraz **Vs.** Federation of Pakistan & another

**C.P.L.A.278-K/2023**

*[against the judgment dated 12.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-7574/2022]*

Shafi Gluco-Chem (Pvt). Ltd **Vs.** Federation of Pakistan & another

**C.P.L.A.279-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6059/2022]*

Khurram Hanif **Vs.** Federation of Pakistan through the Secretary Revenue Division Islamabad & another

**C.P.L.A.280-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6063/2022]*

Faiza Khurram Hanif **Vs.** Federation of Pakistan & another

**C.P.L.A.281-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6064/2022]*

Muhammad Haleem **Vs.** Federation of Pakistan & another

**C.P.L.A.282-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.6054/2022]*

Amir M Shafi **Vs.** Federation of Pakistan & others

**C.P.L.A.283-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6062/2022]*

Rashid Haleem **Vs.** Federation of Pakistan & another

**C.P.L.A.284-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6053/2022]*

Tasneem Mazhar **Vs.** Federation of Pakistan & another

**C.P.L.A.285-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6050/2022]*

Javeria Rashid **Vs.** Federation of Pakistan & another

**C.P.L.A.286-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6066/2022]*

Tahir Hanif **Vs.** Federation of Pakistan & another

**C.P.L.A.287-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6057/2022]*

Faraz Haleem **Vs.** Federation of Pakistan & another

**C.P.L.A.288-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6065/2022]*

Ayesha Zahid **Vs.** Federation of Pakistan & another

**C.P.L.A.289-K/2023**

*[against the judgment dated 23.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-7992/2022]*

Mehreen Shirazi **Vs.** Pakistan through the Secretary Ministry of Finance Islamabad & others

**C.P.L.A.290-K/2023**

*[against the judgment dated 23.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-8142/2022]*

Aamir Hussain Shirazi **Vs.** Pakistan through the Secretary Ministry of Finance Islamabad & others

**C.P.L.A.291-K/2023**

*[against the judgment dated 23.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-8140/2022]*

Ali H. Shirazi **Vs.** Pakistan through the Secretary Ministry of Finance Islamabad & others

**C.P.L.A.292-K/2023**

*[against the judgment dated 23.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-7994/2022]*

Uzma Shirazi **Vs.** Pakistan through the Secretary Ministry of Finance Islamabad & others

**C.P.L.A.293-K/2023**

*[against the judgment dated 23.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-8141/2022]*

Saqib Hussain Shirazi **Vs.** Pakistan through the Secretary Ministry of Finance Islamabad & others

**C.P.L.A.294-K/2023**

*[against the judgment dated 23.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-7993/2022]*

Nadia Shirazi **Vs.** Pakistan through the Secretary Ministry of Finance Islamabad & others

**C.P.L.A.295-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5974/2022]*

**C.P.L.A.296-K/2023**

*[against the judgment dated 05.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-8176/2022]*

**C.P.L.A.297-K/2023**

*[against the judgment dated 01.02.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-672/2023]*

**C.P.L.A.501/2023**

*[against the judgment dated 16.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.333/2023]*

**C.P.L.A.502/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5706/2022]*

**C.P.L.A.505/2023**

*[against the judgment dated 16.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-334/2023]*

**C.P.L.A.549/2023**

*[against the judgment dated 24.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.7425/2022]*

**C.P.L.A.663/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5519/2022]*

**C.P.L.A.823/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5520/2022]*

**C.P.L.A.867/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5724/2022]*

Muhammad Ali Rashid & another **Vs.** Federation of Pakistan through the Secretary Revenue Division Government of Pakistan Islamabad & others

Shahid Rashid Soorty & others **Vs.** Federation of Pakistan through Secretary Islamabad & others

Muhammad Imran **Vs.** Federation of Pakistan through its Secretary Revenue Division Ministry of Finance Islamabad & others

Wahid Karim **Vs.** Federation of Pakistan thr secy revenue division m/o. finance revenue and economics affairs and others

Nighat Afshan **Vs.** Federation of Pakistan thr. its secy revenue division and another

Syed Muslehuddin Rizvi **Vs.** Federation of Pakistan thr. Secretary Revenue Division M/o Finance, Revenue and Economics Affairs and Ex-Officio Chairman, FBR, Islamabad and others

NADEEM KARAMAT **Vs.** FEDERATION OF PAKISTAN thr. its Secretary Revenue Division and another

Amin Qasim and others **Vs.** Federation of Pakistan through the Secretary Revenue Ministry of Finance Revenue and Economic Affairs & Ex-Office Chairman, Federal Board of Revenue, FBR, Islamabad and others

Shaheen Amin **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance, Revenue and Economic Affairs & ex-office Chairman, Federal Board of Revenue, FBR House, Islamabad and others

Fawad Usman **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance Revenue and Economic Affairs and Ex-Officio Chairman Federal Board of Revenue FBR, Islamabad and another

**C.P.L.A.924/2023**

*[against the judgment dated 04.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-6/2023]*

**C.P.L.A.47-K/2023**

*[against the judgment dated 18.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6607/2022]*

**C.P.L.A.48-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6389/2022]*

**C.P.L.A.49-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5356/2022]*

**C.P.L.A.50-K/2023**

*[against the judgment dated 23.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6565/2022]*

**C.P.L.A.51-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-4614/2022]*

**C.P.L.A.52-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5020/2022]*

**C.P.L.A.53-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5629/2022]*

**C.P.L.A.54-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6391/2022]*

**C.P.L.A.55-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5686/2022]*

**C.P.L.A.56-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5685/2022]*

Shahid Aziz **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance, Revenue and Economic Affairs & Ex-Officio Chairman, FBR, Islamabad and another

Mst. Nausheen Ahmed **Vs.** Federation of Pakistan through Secretary Revenue Division Ministry of Finance Revenue and Economics Affairs & another

Muhammad Yaseen & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan & another

Majida Haroon **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan & others

Shabbir Bilwani **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan & others

Zulfiqar Ali Hakim & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Nawazih Ali Hakim & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Asim Iqbal & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Mrs. Rubeena Ahmed **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance & another

Muhammad Hassan Tabba **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance & another

Muhammad Sohail Tabba & others **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance & another

**C.P.L.A.57-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6134/2022]*

**C.P.L.A.58-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6042/2022]*

**C.P.L.A.59-K/2023**

*[against the judgment dated 16.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-185/2023]*

**C.P.L.A.60-K/2023**

*[against the judgment dated 10.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-175/2023]*

**C.P.L.A.61-K/2023**

*[against the judgment dated 16.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-352/2023]*

**C.P.L.A.62-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-7588/2022]*

**C.P.L.A.63-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5444/2022]*

**C.P.L.A.64-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6222/2022]*

**C.P.L.A.65-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5967/2022]*

**C.P.L.A.66-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5527/2022]*

**C.P.L.A.67-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5354/2022]*

Muhammad Tahir **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance & another

Azam Sakrani **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

Muhammad Ali Atara & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & others

Anwar Ali Jessani & others **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

Gatlene Industries (Pvt) Limited **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

Shahzad Riaz **Vs.** Federation of Pakistan through its Secretary Finance Islamabad & another

Muhammad Asim & others **Vs.** Federation of Pakistan through its Secretary Finance Islamabad & others

Dost Muhammad Khan & others **Vs.** Federation of Pakistan through its Secretary Finance Islamabad & others

Hamdia Fatin Niazi **Vs.** Federation of Pakistan through its Secretary Finance Islamabad & another

Adeeb Ahmed Khan Afridi & another **Vs.** Federation of Pakistan through its Secretary Finance Islamabad & others

Zeeshan Malik **Vs.** Federation of Pakistan through its Secretary Finance Islamabad & another

**C.P.L.A.68-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5325/2022]*

**C.P.L.A.69-K/2023**

*[against the judgment dated 24.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-486/2022]*

**C.P.L.A.73-K/2023**

*[against the judgment dated 16.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-350/2023]*

**C.P.L.A.685/2023**

*[against the judgment dated 27.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-560/2023]*

**C.P.L.A.686/2023**

*[against the judgment dated 27.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-562/2023]*

**C.P.L.A.687/2023**

*[against the judgment dated 31.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-614/2023]*

**C.P.L.A.691/2023**

*[against the judgment dated 27.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-561/2023]*

**C.P.L.A.360/2023**

*[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5724/2022]*

**C.P.L.A.361/2023**

*[against the judgment dated 23.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6575/2022]*

**C.P.L.A.1143/2023**

*[against the judgment dated 08.02.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-794/2023]*

Junaid Mansoor **Vs.** Federation of Pakistan through its Secretary Finance Islamabad & another

Abdul Aziz Lakhani **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

Adnan Qadir Patel & another **Vs.** Federation of Pakistan through its Secretary Revenue Division Government Pakistan Islamabad & another

Moeenuddin Faruqi **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Zain Uddin Faruqi **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Shaikh Imran Zaki **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Ghazala Faruqi **Vs.** Federation of Pakistan through its Secretary, Revenue Division, Government of Pakistan, Islamabad and another

Shoaib Diwan **Vs.** Federation of Pakistan through the Secretary Revenue Division, Ministry of Finance, Revenue and Economic Affairs and Ex-officio Chairman, Federal Board of Revenue, FBR House, Islamabad and others

Muhammad Sharif Piracha thr. his authorized represent and others **Vs.** Federation of Pakistan through the Secretary Revenue Division, Ministry of Finance, Revenue and Economic Affairs and Ex-officio Chairman, Federal Board of Revenue, FBR House, Islamabad a

Tariq Mumtaz and others **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance, Revenue and Economic Affairs and Ex-Officio Chairman, FBR, Islamabad and others

**C.P.L.A.420-K/2023**

*[against the judgment dated 29.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-8121/2022]*

Ali Azmat Butt & others **Vs.** The Federation of Pakistan through its Secretary Revenue Division Islamabad & others

**C.P.L.A.421-K/2023**

*[against the judgment dated 30.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-8100/2022]*

Muhammad Adil Rashid & others **Vs.** Federation of Pakistan through Secretary Finance Islamabad & others

**C.P.L.A.422-K/2023**

*[against the judgment dated 01.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6705/2022]*

Khurram Ashfaq **Vs.** Federation of Pakistan through Secretary Revenue Division, Islamabad & another

**C.P.L.A.423-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-7591/2022]*

Khurram Sayani & another **Vs.** Federation of Pakistan through Secretary Revenue Division, Islamabad & another

**C.P.L.A.424-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5529/2022]*

Muhammad Imran Qazi & others **Vs.** Federation of Pakistan through its Secretary Finance & others

**C.P.L.A.425-K/2023**

*[against the judgment dated 01.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6702/2022]*

Noman Ashfaq **Vs.** Federation of Pakistan through Secretary Revenue Division & another

**C.P.L.A.426-K/2023**

*[against the judgment dated 05.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-78/2022]*

Muhammad Asif Shaikh & another **Vs.** Federation of Pakistan & another

**C.P.L.A.427-K/2023**

*[against the judgment dated 01.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6703/2022]*

Tariq Janoo **Vs.** Federation of Pakistan & another

**C.P.L.A.445-K/2023**

*[against the judgment dated 01.02.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-672/2023]*

Shayan Imran **Vs.** Federation of Pakistan & another

**C.P.L.A.446-K/2023**

*[against the judgment dated 01.02.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-672/2023]*

Faizan Imran **Vs.** Federation of Pakistan & another

**C.P.L.A.452-K/2023**

*[against the judgment dated 13.03.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-1371/2023]*

Fariha Subhani **Vs.** Federation of Pakistan & others

**C.P.L.A.1307/2023**

*[against the judgment dated 20.02.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-7997/2022]*

M/s Zaver Enterprises Karachi and others **Vs.** Federation of Pakistan through the Secretary Revenue Division/Chairman Federal Board of Revenue, FBR Islamabad and others

**C.P.L.A.1355/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5453/2022]*

Muhammad Rehan **Vs.** Federation of Pakistan through its Secretary Revenue Division/Chairman Federal Board of Revenue FBR Islamabad and others

**C.P.L.A.1356/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5650/2022]*

Pervez Hayat Noon and another **Vs.** Federation of Pakistan through its Secretary Revenue Division/Chairman Federal Board of Revenue FBR Islamabad and others

**C.P.L.A.1357/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5965/2022]*

Muhammad Junaid Sheikha and another **Vs.** Federation of Pakistan through its Secretary Revenue Division/Chairman Federal Board of Revenue FBR Islamabad and others

**C.P.L.A.504-K/2023**

*[against the judgment dated 17.03.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-1440/2023]*

Abdul Malik & another **Vs.** Federation of Pakistan through its Secretary Revenue Division Islamabad & others

**C.P.L.A.505-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5589/2022]*

Muhammad Yasin Fecto **Vs.** Federation of Pakistan through its Secretary Revenue Division Govt. of Pakistan Islamabad & another

**C.P.L.A.506-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6094/2022]*

Abdul Majeed Arain **Vs.** Federation of Pakistan through its Secretary Revenue Division Islamabad & another

**C.P.L.A.507-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6093/2022]*

Ali Nawaz Nazeer Ahmed **Vs.** Federation of Pakistan through its Secretary Revenue Division Islamabad & another

**C.P.L.A.508-K/2023**

*[against the judgment dated 28.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-6092/2022]*

Muneer Ahmed Memon **Vs.** Federation of Pakistan through its Secretary Revenue Division Islamabad & another

**C.P.L.A.509-K/2023**

*[against the judgment dated 06.02.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-764/2023]*

Abdul Jabbar **Vs.** Federation of Pakistan through its Secretary Revenue Division Islamabad & another

**C.P.L.A.1482/2023**

*[against the judgment dated 29.12.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-8108/2022]*

**C.P.L.A.1806/2023**

*[against the judgment dated 13.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-256/2023]*

**C.P.L.A.1807/2023**

*[against the judgment dated 13.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.255D/2023]*

**C.P.L.A.571-K/2023**

*[against the judgment dated 14.04.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-1794/2023]*

**C.P.L.A.572-K/2023**

*[against the judgment dated 14.04.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-1820/2023]*

**C.P.L.A.805-K/2023**

*[against the judgment dated 05.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-8174/2022]*

**C.P.L.A.806-K/2023**

*[against the judgment dated 05.01.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-8175/2022]*

**C.P.L.A.1083-K/2023**

*[against the judgment dated 31.07.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-3575/2023]*

**C.P.L.A.1295-K/2023**

*[against the judgment dated 03.11.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-5338/2023]*

**C.P.L.A.12-K/2024**

*[against the judgment dated 04.12.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-5870/2023]*

**C.P.L.A.13-K/2024**

*[against the judgment dated 04.12.2023 passed by the High Court Of Sindh, Karachi in Const.P.D-5871/2023]*

Mst. Tyaba Muslim Habib and others **Vs.** Federation of Pakistan through the Secretary Revenue Division/Chairman Federal Board of Revenue FBR House, Islamabad and others

Mr. Uzair Saboor **Vs.** Federation of Pakistan thr. Secretary Finance, Revenue Division, Islamabad & another

M/s. Global Brands Marketing (PVT) Limited & another **Vs.** Federation of Pakistan thr. Secretary Finance, Revenue Division, Islamabad & another

Saeed Ahmed **Vs.** Federation of Pakistan through its Secretary Revenue Division Islamabad & another

Saeed Ahmed **Vs.** Federation of Pakistan through its Secretary Revenue Division Islamabad & another

Sohail Inam Ellahi **Vs.** Federation of Pakistan Secretary Revenue Division Islamabad & others

Pervez Inam **Vs.** Federation of Pakistan Secretary Revenue Division Islamabad & others

Muhammad Aslam Motiwala **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance Revenue and Economic Affairs Islamabad & another

Khateeja **Vs.** Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Islamabad & another

Asif Azam Khalil & another **Vs.** Federation of Pakistan through Secretary Revenue Division and another

Humaira Asif **Vs.** Federation of Pakistan through Secretary Revenue Division and another

**C.P.L.A.1078/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4811P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Musa Afridi

**C.P.L.A.1079/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.846P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Atif Khan Khattak & others

**C.P.L.A.1080/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.5327P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Latif Hakeem & others

**C.P.L.A.1081/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4815P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Salman Ahmad & others

**C.P.L.A.1082/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4809P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Abdul Rehman & others

**C.P.L.A.1097/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4812P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Waqif

**C.P.L.A.1098/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4806P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Ahmad Kundi & others

**C.P.L.A.1099/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.487P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Mrs. Zaib Saifullah Khan & others

**C.P.L.A.1100/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4822P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Waqas Afridi & others

**C.P.L.A.1101/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4810P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Pir Saifullah & others

**C.P.L.A.1102/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4820P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Zia ur Rahman & others

**C.P.L.A.1103/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4820P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Shoukat & others

**C.P.L.A.1107/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.1994P/2023]*

Federal Board of Revenue thr. its Chairman, Islamabad **Vs.** Matiullah & others

**C.P.L.A.1108/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4808P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Daud Afridi & others

**C.P.L.A.1109/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.5103P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Yasir Khan & others

**C.P.L.A.1110/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.756P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Fazal Qadeer & others

**C.P.L.A.1111/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.529P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Nisar Khan & others

**C.P.L.A.1112/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.5248P/2023]*

Federal Board of Revenue thr. its Chairman, Islamabad **Vs.** Shahab ud Din & others

**C.P.L.A.1113/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4814P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Muneebur Rehman & others

**C.P.L.A.1114/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.3595P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Arbab Khalid Aziz & others

**C.P.L.A.1115/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4819P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Taimoor Khan & others

**C.P.L.A.1116/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.1917P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Muhammad Pervez & others

**C.P.L.A.1117/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4818P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Irfanullah & others

**C.P.L.A.1118/2024**

*[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4821P/2023]*

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Iqbal ur Rehman & others

**C.P.L.A.1119/2024**

[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.4816P/2023]

Chief Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Habib ur Rehman & others

**C.P.L.A.1120/2024**

[against the judgment dated 02.01.2024 passed by the Peshawar High Court, Peshawar in W.P.836P/2023]

Deputy Commissioner Inland Revenue, Regional Tax Office, Peshawar **Vs.** Abid Pervez Malik & others

**C.P.L.A.536-L/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.57285/2023]

Dr. Ikramul Haq **Vs.** Commissioner Inland Revenue, Lahore

**C.P.L.A.537-L/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59207/2023]

Dr. Ikramul Haq **Vs.** The Federation of Pakistan through Secretary Revenue Division, Ministry of Finance, Islamabad & others

**C.P.L.A.2111/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59274/2023]

Dewan Muhammad Zia ur Rehman Farooqi **Vs.** Commissioner Inland Revenue, South Zone, RTO, Islamabad and others

**C.P.L.A.2112/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59086/2023]

Shafee-ur-Rehman Farooqui **Vs.** Commissioner Inland Revenue, South Zone, RTO, Islamabad and others

**C.P.L.A.2113/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60020/2023]

Najm us Saher Zia **Vs.** Commissioner Inland Revenue, South Zone, RTO, Islamabad and others

**C.P.L.A.2114/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59179/2023]

Shuja ur Rehman Farooqui **Vs.** Commissioner Inland Revenue, South Zone, RTO, Islamabad and others

**C.P.L.A.2264/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59570/2023]

Qasim Mahmud Kasuri **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.2265/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.57345/2023]

Sufia Kasim Kasuri **Vs.** The Commissioner Inland Revenue, Lahore

**C.P.L.A.2266/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60076/2023]

Khurshid Mahmud Kasuri **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.2267/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59680/2023]

Nasreen Mahmood Kasuri **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.2268/2024**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60194/2023]

Ali Muhammad Kasuri **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.2269/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59096/2023]*

Nasir Mahmud Kasuri **Vs.** The Commissioner Inland Revenue, Lahore

**C.P.L.A.2270/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59640/2023]*

Omer Baig **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.2271/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59052/2023]*

Naveeda Baig **Vs.** The Commissioner Inland Revenue, Regional Tax Office, Faisalabad and others

**C.P.L.A.2272/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60290/2023]*

Rafiq Baig **Vs.** The Commissioner Inland Revenue, Regional Tax Office, Faisalabad and others

**C.P.L.A.2314/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59209/2023]*

Mian Taufique Sayeed Saigol **Vs.** Federation of Pakistan through Secretary Finance, Islamabad and others

**C.P.L.A.2315/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59699/2023]*

Mian Taufique Sayeed Saigol **Vs.** The Commissioner Inland Revenue, Large Taxpayer Office, Income Tax Complex, Lahore and others

**C.P.L.A.2317/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59076/2023]*

Shamim and Company Private Limited, Multan **Vs.** Federation of Pakistan through Secretary Finance, Islamabad and others

**C.P.L.A.2318/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59698/2023]*

Omer Saeed **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.2319/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59219/2023]*

Shamim and Company Private Limited Multan through its authorized representative **Vs.** The Commissioner Inland Revenue, Large Taxpayer Office, Multan and others

**C.P.L.A.2320/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.65127/2023]*

Shahid Iqbal **Vs.** Federation of Pakistan through Secretary, Islamabad and others

**C.P.L.A.2321/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59622/2023]*

Shahid Iqbal **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.655-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.58985/2023]*

Farah Naz **Vs.** Bushra Fatima Commissioner Inland Revenue, Lahore

**C.P.L.A.656-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.57343/2023]*

Shahneela Naveed **Vs.** Humaira Maryam Commissioner Inland Revenue, Lahore

**C.P.L.A.657-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.57356/2023]*

Naveed Anwar **Vs.** Adnan Ahmad Khan Commissioner Inland Revenue, Lahore

**C.P.L.A.658-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59062/2023]*

Haseeb Haroon **Vs.** Humaira Maryam Commissioner Inland Revenue, Lahore

**C.P.L.A.659-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60252/2023]*

Ahmad Naveed **Vs.** Commissioner Inland Revenue, Lahore & others

**C.P.L.A.660-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60241/2023]*

Haroon Anwar **Vs.** Commissioner Inland Revenue, Lahore & another

**C.P.L.A.586-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60196/2023]*

M/S Reliance Weaving Mills Limited, Lahore **Vs.** The Commissioner Inland Revenue, Multan & others

**C.P.L.A.592-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59213/2023]*

Karim Bakhsh Qureshi & another **Vs.** M. Naveed Akhtar Commissioner Inland Revenue, Lahore

**C.P.L.A.593-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60095/2023]*

Muhammad Saqlain Akhtar **Vs.** Commissioner Inland Revenue, Lahore & others

**C.P.L.A.611-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.58929/2023]*

Tanveer Ahmad Qureshi **Vs.** The Commissioner Inland Revenue, Lahore

**C.P.L.A.612-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59168/2023]*

Muhammad Asif Liaquat **Vs.** The Commissioner Inland Revenue, Lahore

**C.P.L.A.620-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.58943/2023]*

Ch. Muhammad Khurshid **Vs.** The Commissioner Inland Revenue, Lahore

**C.P.L.A.667-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59103/2023]*

Muhammad Tariq Iqbal Mughal **Vs.** Commissioner Inland Revenue, Karachi & others

**C.P.L.A.668-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59074/2023]*

M/S Mughal Steel Metallurgies Corporation Limited, Lahore **Vs.** Commissioner Inland Revenue, Lahore

**C.P.L.A.670-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60307/2023]*

Zahid Anwar **Vs.** The Federation of Pakistan through Secretary Finance, Islamabad & others

**C.P.L.A.677-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60061/2023]*

Sadia Naveed **Vs.** Commissioner Inland Revenue, Lahore & others

**C.P.L.A.678-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59351/2023]*

Khalid Rashhed **Vs.** Commissioner Inland Revenue, Lahore

**C.P.L.A.679-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59198/2023]*

Mirza Javed Iqbal **Vs.** Federation of Pakistan through Secretary Finance, Islamabad & others

**C.P.L.A.680-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.58916/2023]*

Mirza Javed Iqbal **Vs.** Commissioner Inland Revenue, Lahore

**C.P.L.A.683-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59095/2023]*

Usman Rana **Vs.** Commissioner Inland Revenue, Faisalabad & others

**C.P.L.A.698-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59939/2023]*

Chaudry Khalid Shafique & others **Vs.** Commissioner Inland Revenue, Lahore

**C.P.L.A.711-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60311/2023]*

Shaheen Akhtar **Vs.** Commissioner Inland Revenue, Lahore & others

**C.P.L.A.712-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59999/2023]*

Muhammad Azhar Aslam **Vs.** Commissioner inland Revenue, Lahore & others

**C.P.L.A.743-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60261/2023]*

Anjum Nassr **Vs.** Commissioner Inland Revenue, Lahore & others

**C.P.L.A.768-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59277/2023]*

Jamshed Iqbal **Vs.** Federation of Pakistan through Secretary Finance, Islamabad & others

**C.P.L.A.769-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59663/2023]*

Jamshed Iqbal **Vs.** Commissioner Inland Revenue, Lahore

**C.P.L.A.782-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59704/2023]*

Mr. Noor Elahi **Vs.** Commissioner Inland Revenue, Karachi & others

**C.P.L.A.787-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59031/2023]*

Amir Riaz **Vs.** Commissioner Inland Revenue, etc

**C.P.L.A.792-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59767/2023]*

M/S Al-Bashir (Private) Limited, Lahore **Vs.** Commissioner Inland Revenue, Lahore & others

**C.P.L.A.800-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60207/2023]*

M/s TM Enterprises (Pvt) Limited, Lahore **Vs.** Commissioner Inland Revenue, Lahore & others

**C.P.L.A.801-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60217/2023]*

Muhammad Ashraf **Vs.** Commissioner Inland Revenue, Lahore & others

**C.P.L.A.809-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59307/2023]*

Muhammad Zulqarnain Mahmood Khan **Vs.** Commissioner Inland Revenue, Lahore

**C.P.L.A.816-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.58996/2023]*

Mr. Sohail Ahmad Kabir **Vs.** The Federation of Pakistan through its Secretary Finance, Ministry of Finance, Islamabad & others

**C.P.L.A.817-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59468/2023]*

M/s Kohistan Corporation (Private) Limited, Faisalabad **Vs.** The Federation of Pakistan, through its Secretary Finance, Ministry of Finance, Islamabad & others

**C.P.L.A.818-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59256/2023]*

Mrs. Sabiha Shahbaz Butt **Vs.** The Federation of Pakistan, through its Secretary Finance, Ministry of Finance, Islamabad & others

**C.P.L.A.819-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59059/2023]*

M/s Sundar Impex (Private) Limited, Faisalabad **Vs.** The Federation of Pakistan through its Secretary Finance, Ministry of Finance, Islamabad & others

**C.P.L.A.820-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59098/2023]*

Mr. Moonis Elahi **Vs.** The Federation of Pakistan, through its Secretary Finance, Ministry of Finance, Islamabad & others

**C.P.L.A.821-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59471/2023]*

Mr. Khalid Hadayat Ullah Sufi **Vs.** The Federation of Pakistan, through its Secretary Finance, Ministry of Finance, Islamabad & others

**C.P.L.A.840-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59295/2023]*

Anum Faiq **Vs.** The Commissioner Inland Revenue, Faisalabad & others

**C.P.L.A.841-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59294/2023]*

Faiq Jawed **Vs.** The Commissioner Inland Revenue, Faisalabad & others

**C.P.L.A.842-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59288/2023]*

Nuzhat Mahrukh **Vs.** The Commissioner Inland Revenue, Faisalabad & others

**C.P.L.A.843-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59275/2023]*

Sadia Irfan **Vs.** The Commissioner Inland Revenue, Faisalabad & others

**C.P.L.A.844-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60162/2023]*

Kiran Sahiba Taimur **Vs.** Commissioner Inland Revenue, Lahore & others

**C.P.L.A.845-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59270/2023]*

Shaiq Jawed **Vs.** The Commissioner Inland Revenue, Faisalabad & others

**C.P.L.A.846-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59449/2023]*

Muhammad Abdul Majid Zia **Vs.** The Commissioner Inland Revenue, Lahore & others

**C.P.L.A.822-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59487/2023]*

M/s Masood Textile Mills Limited, Faisalabad **Vs.** The Federation of Pakistan through its Secretary Finance, Ministry of Finance, Islamabad & others

**C.P.L.A.823-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59589/2023]*

Aqeel Ijaz **Vs.** Commissioner Inland Revenue, Sialkot

**C.P.L.A.824-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59854/2023]*

Khurram Ali Ilyas **Vs.** Commissioner Inland Revenue, Sialkot

**C.P.L.A.2397/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59941/2023]*

Muhammad Musaddiq and others **Vs.** The Federation of Pakistan through Secretary Division, Ministry of Finance, Islamabad and others

**C.P.L.A.2398/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59660/2023]*

Tanweer Ahmad and others **Vs.** The Federation of Pakistan through Secretary Division, Ministry of Finance, Islamabad and others

**C.P.L.A.2548/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.58951/2023]*

Altaf Muhammad Saleem **Vs.** The Commissioner Inland Revenue, Zone-II, RTO, Lahore

**C.P.L.A.2549/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.65115/2023]*

Zain ul Hassan Shabbir **Vs.** The Commissioner Inland Revenue, Sialkot Zone

**C.P.L.A.2565/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59650/2023]*

Syed Shaukat Ali Shah **Vs.** The Commissioner Inland Revenue, Zone AEOI, Lahore and others

**C.P.L.A.2911/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59304/2023]*

Kamal Mannoo **Vs.** The Commissioner Inland Revenue, Zone-V, Range-I, CTO, Lahore & others

**C.P.L.A.3203/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59682/2023]*

Sh. Tahir Majid Kapur **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.3204/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59970/2023]*

Sh. Ahmad Majid Kapur **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.3205/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60151/2023]*

Sh. Akhtar Majid Kapur **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.3206/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60182/2023]*

Sh. Fezan Majid Kapur **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.3207/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60328/2023]*

Jawad Arshad **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.3208/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.65110/2023]*

Sh. Amer Majid Kapur **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.3209/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.65125/2023]*

Sh. Muhamamd Majid Kapur **Vs.** The Commissioner Inland Revenue, Lahore and others

**C.P.L.A.3267/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60244/2023]*

Imran Mukhtar Chaudhary and another **Vs.** The Commissioner Inland Revenue, Large Taxpayer Office, Income Tax, Lahore and others

**C.P.L.A.3266/2024**

*[against the judgment dated 08.05.2024 passed by the High Court Of Sindh, Karachi in Const.P.2141D/2024]*

Mr. Sohail Yasin & others **Vs.** The Federation of Pakistan thr. Secretary Revenue, Islamabad & another

**C.P.L.A.2616-L/2024**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.57311/2023]*

Rana Nasim Ahmad **Vs.** The Commissioner Inland Revenue, Lahore

**C.P.L.A.214-L/2025**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59934/2023]*

Muhammad Omer Monnoo **Vs.** Commissioner Inland Revenue, Lahore and others

**C.P.L.A.215-L/2025**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59674/2023]*

Hamayun Monnoo **Vs.** Commissioner Inland Revenue, Lahore

**C.P.L.A.220-L/2025**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.58949/2023]*

Farah Humayun Monnoo **Vs.** Commissioner Inland Revenue, Lahore

**C.P.L.A.544-L/2025**

*[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.59021/2023]*

Muhammad Adrees **Vs.** Commissioner Inland Revenue and others

**C.P.L.A.817-L/2025**

*[against the judgment dated 10.12.2024 passed by the Lahore High Court, Lahore in W.P.77342/2024]*

Mrs. Munaza Khurram **Vs.** Federation of Pakistan through Secretary Finance, Islamabad and others

**C.P.L.A.2721/2025**

*[against the judgment dated 18.03.2025 passed by the Lahore High Court, Rawalpindi Bench, Rawalpindi in I.C.A.74/2023]*

Ch. Qaiser Mehmood **Vs.** Federation of Pakistan, through Secretary Finance Islamabad and others

**C.P.L.A.2727/2025**

*[against the judgment dated 18.03.2025 passed by the Lahore High Court, Rawalpindi Bench, Rawalpindi in I.C.A.82/2023]*

Mobeen Akmal **Vs.** Federation of Pakistan through Secretary Finance Pak Islamabad and others

**C.P.L.A.2728/2025**

*[against the judgment dated 18.03.2025 passed by the Lahore High Court, Rawalpindi Bench, Rawalpindi in I.C.A.86/2023]*

Sajjad Haider **Vs.** Federation of Pakistan through Secretary Finance Islamabad and others

**C.P.L.A.2736/2025**

*[against the judgment dated 09.04.2025 passed by the Lahore High Court, Rawalpindi Bench, Rawalpindi in W.P.2598/2022]*

Rawalpindi Chamber of Commerce and Industries, Rawalpindi through its President **Vs.** Federation of Pakistan through Secretary Law and Justice, Islamabad and another

**C.P.L.A.2109-L/2025**

*[against the judgment dated 10.10.2025 passed by the Lahore High Court, Lahore in W.P.59685/2025]*

Muhammad Azam **Vs.** The Federation of Pakistan through Secretary Finance, Islamabad and Others

**C.P.L.A.5688/2024**

*[against the judgment dated 17.10.2024 passed by the Peshawar High Court, Peshawar in W.P.5787P/2023]*

Commissioner Inland Revenue, Regional Tax Office, Income Tax Officer, Peshawar **Vs.** Haji Khayal Badshah through Attorney, Mir Zaman Khan, Islamabad

**C.P.L.A.690-L/2025**

*[against the judgment dated 09.04.2025 passed by the Lahore High Court, Lahore in W.P.20783/2025]*

Sajid Saleem Minhas **Vs.** The Federation of Pakistan through Secretary Finance, Islamabad and others

**C.P.L.A.167-Q/2024**

*[against the judgment dated 31.05.2024 passed by the High Court Of Balochistan, Quetta in C.P.2058/2022]*

Commissioner Inland Revenue Zone-I, Regional Tax Office, Quetta **Vs.** Quetta Chamber of Commerce & Industry Through its representative

**C.P.L.A.168-Q/2024**

*[against the judgment dated 31.05.2024 passed by the High Court Of Balochistan, Quetta in C.P.958/2023]*

Commissioner Inland Revenue Zone-I, Regional Tax Office, Quetta **Vs.** Usama Zaheer

**T.Case8/2026**

*[I.C.A.113/2024 transferred from Islamabad High Court, Islamabad]*

Commissioner Inland Revenue, Zone-AEOI **Vs.** Waheed Ashraf & others

**T.Case9/2026**

*[I.C.A.136/2024 transferred from Islamabad High Court, Islamabad]*

Commissioner Inland Revenue, LTO **Vs.** Muhammad Tariq & others

**T.Case10/2026**

*[I.C.A.137/2024 transferred from Islamabad High Court, Islamabad]*

Commissioner Inland Revenue, LTO Zone-II **Vs.** Muhammad Kaleem Ullah & others

**T.Case11/2026**

*[I.C.A.138/2024 transferred from Islamabad High Court, Islamabad]*

Commissioner Inland Revenue, LTO Zone-II **Vs.** Muhammad Asad & others

**T.Case12/2026**

*[I.C.A.139/2024 transferred from Islamabad High Court, Islamabad]*

Commissioner Inland Revenue, LTO Zone-II **Vs.** Muzaffar Ahmad Virk & others

**T.Case13/2026**

*[I.C.A.140/2024 transferred from Islamabad High Court, Islamabad]*

Commissioner Inland Revenue, LTO Zone-II **Vs.** Muhammad Naeem & others

**T.Case14/2026**

[I.C.A.141/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Zone-AEOI **Vs.** Dr. Kamran Masud & others

**T.Case15/2026**

[I.C.A.142/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Zone-AEOI **Vs.** Muhammad Talha Mehmood & others

**T.Case16/2026**

[I.C.A.143/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Zone-AEOI **Vs.** Beena Riaz Malik & others

**T.Case17/2026**

[I.C.A.144/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Zone-AEOI **Vs.** Chaudhry Muhammad Tahir & others

**T.Case18/2026**

[I.C.A.790/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Zone-AEOI **Vs.** Humayun Saifullah Khan & others

**T.Case19/2026**

[I.C.A.791/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue Zone-AEOI **Vs.** Iqbal Saifullah Khan & others

**T.Case20/2026**

[I.C.A.792/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Zone-AEOI **Vs.** Javed Saif Ullah Khan & others

**T.Case21/2026**

[I.C.A.793/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Zone-AEOI **Vs.** Anwar Saifullah Khan & others

**T.Case22/2026**

[I.C.A.794/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Zone-AEOI **Vs.** Salim Saifullah Khan & others

**F.C.P.L.A.845/2026**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.35908/2023]

Shehla Tariq Saigol **Vs.** The Commissioner Inland Revenue, Large Taxpayer Office, Multan and others

**F.C.P.L.A.846/2026**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.60095/2023]

Hassan Javed **Vs.** The Commissioner Inland Revenue, Lahore and others

**F.C.P.L.A.847/2026**

[against the judgment dated 25.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.D-5020/2022]

Hina Yousuf, Karachi and others **Vs.** Federation of Pakistan through the Secretary Revenue Division Ministry of Finance, Revenue and Economic Affairs and ex-officio Chairman, FBR, Islamabad and others

**F.C.P.L.A.848/2026**

[against the judgment dated 15.02.2024 passed by the Lahore High Court, Lahore in I.C.A.35908/2023]

Muhammad Musa Monnoo **Vs.** Commissioner Inland Revenue, Lahore etc

**T.Case23/2026**

[I.C.A.148/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Special Zone for Builders & Developers **Vs.** Sami-ur-Rehman & others

**T.Case24/2026**

[I.C.A.172/2024 transferred from Islamabad High Court, Islamabad]

Commissioner Inland Revenue, Special Zone for Builders & Developers **Vs.** Hashmat Iqbal & others

- T.Case25/2026**  
[I.C.A.153/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, Special Zone for Builders & Developers **Vs.** Misbah ul Hussain & others
- T.Case26/2026**  
[I.C.A.135/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, Zone-AEOI **Vs.** Atif Ikram & others
- T.Case27/2026**  
[I.C.A.151/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, North Zone **Vs.** Ejaz Hussain Rathore & others
- T.Case28/2026**  
[I.C.A.154/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, Special Zone for Builders & Developers **Vs.** Razia Saeed & others
- T.Case29/2026**  
[I.C.A.156/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, RTO **Vs.** Syed Zulfiqar Ali Bokhari
- T.Case30/2026**  
[I.C.A.159/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, RTO **Vs.** Shabbir Ahmad
- T.Case31/2026**  
[I.C.A.160/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, Regional Tax Office (RTO) **Vs.** Syed Waqar Ali Bohari
- T.Case32/2026**  
[I.C.A.152/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, Special Zone for Builders & Developers **Vs.** Naseer Ahmed Malik & others
- T.Case33/2026**  
[I.C.A.188/2024 transferred from Islamabad High Court, Islamabad] Muhammad Nadeem **Vs.** Federation of Pakistan, through Secretary Revenue Division, & others
- T.Case34/2026**  
[I.C.A.277/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, City Zone, RTO **Vs.** Chaudhry Tariq Mehmood Toor & others
- T.Case35/2026**  
[I.C.A.234/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, Regional Tax Office (RTO) **Vs.** M/s. Imex Associate
- T.Case36/2026**  
[I.C.A.758/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, Special Zone for Builders & Developers, RTO **Vs.** Muhammad Shafique Malik & others
- T.Case37/2026**  
[I.C.A.186/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, Peshawar Zone, Regional Tax Office (RTO) **Vs.** Shah Khalid & others
- T.Case38/2026**  
[I.C.A.795/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, City Zone, Regional Tax Office (RTO) **Vs.** Ch. Farrukh Raza & others
- T.Case39/2026**  
[I.C.A.278/2024 transferred from Islamabad High Court, Islamabad] Commissioner Inland Revenue, City Zone, Regional Tax Office (RTO) **Vs.** Tahir Idris & others
- T.Case40/2026**  
[W.P.395/2025 transferred from Islamabad High Court, Islamabad] Farzana Asad **Vs.** The Federation of Pakistan, through Secretary Finance & others

**T.Case41/2026**

[W.P.1366/2024 transferred from Islamabad High Court, Islamabad]

Ahmed Ibrahim **Vs.** The Federation of Pakistan, through Secretary Finance & others

For the Taxpayers

: Mr. Rashid Anwer, ASC  
*[Assisted by Mr. Yousuf Khalid Anwer, Adv]*  
 Mr. Salman Akram Raja, ASC  
*[Assisted by Mr. M.Shakeel Mughal, Adv]*  
 Mr. Faisal Siddiqi, ASC  
 Mr. Abid H. Shaban, ASC  
 Malik Qamar Afzal, ASC  
 Barrister Jahanzeb Awan, ASC  
 Mr. Shahzad Ata Illahi, ASC  
*[Assisted by Mr. Salman Sohail Khan, Adv]*  
 Mr. Hyder Ali Khan, ASC  
 Hafiz Muhammad Idrees, ASC  
 Syed Farid Bukhari, ASC  
 Mr. Shehryar Kasuri, ASC  
 Ms. Samia Faiz Durrani, ASC  
 Mr. Muhammad Aleem, ASC  
 Sheikh Muhammad Akram, ASC  
 Mr. Faisal Jaffar, ASC  
 Mr. Saleem Mangrio, ASC  
 Mr. Arshad Hussain Shahzad, ASC  
 Syed Tauqeer Bukhari, ASC  
 Syed Tanseer Bukhari, ASC  
 Dr. Usman Mirza, AOR  
 Mr. Abdul Ghaffar Khan, AOR  
 Mr. Tariq Aziz, AOR  
 Mr. Anis Muhammad Shahzad, AOR  
 Dr. Tariq Masood, AHC  
 Ch. Hashim Azeem, AHC  
 Mr. Ejaz Hussain Rathore, In-Person

For the Respondent(s)/  
FBR

: Ms. Asma Hamid, ASC  
*[Assisted by M/s. Mustafa Khalid and Faisal Khalid, Advocates]*  
 Dr. Shah Nawaz, ASC  
 Hafiz Ahsan Ahmad Khokhar, ASC  
*[Assisted by Aimal Ejaz, Adv]*  
 Malik Itaat Hussain Awan, ASC  
 Mr. Ghulam Shoaib Jally, ASC  
 Mr. Saeed Tahir Sulehri, ASC  
 Mrs. Misbah Gulnar Sharif, ASC  
 Barrister Iftikhar Raza Khan, ASC  
 Mr. Osama Shahid, ASC  
 Mr. Atif Rahim Burki, ASC  
 Ms. Shazia Bilal, ASC  
 Mr. Amjad Hussain Malik, ASC  
 Mr. Irfan Mir Halipota, ASC  
 Mr. Manzoor Hussain, ASC  
 Mr. Ibrar Ahmed, ASC  
 Dr. Raana Khan, AOR  
 Mr. Jawaid Masood Tahir Bhatti, AOR  
 Ms. Samina Mumtaz, AHC  
 Mr. Badshah Wazir, Member Legal FBR  
 Mr. Qaiser Mehmood Sra, Legal Advisor  
 Mr. Yousaf Khan, S.O. Legal

For the Federation

: Ch. Aamir Rehman, Addl. AGP

Dates of Hearing

: 13<sup>th</sup>, 14<sup>th</sup>, 15<sup>th</sup>, 27<sup>th</sup>, 28<sup>th</sup>, 29<sup>th</sup> & 30<sup>th</sup>  
April, 2026

## **SHORT ORDER**

**AMIN-UD-DIN KHAN, CJ.**- The insertion of Section 7E in the Income Tax Ordinance, 2001, through the Finance Act, 2022, was assailed before all the provincial High Courts, including the Islamabad High Court, on constitutional grounds. The Peshawar High Court and the High Court of Balochistan declared the impugned provision to be ultra vires the Constitution and struck it down. The Islamabad High Court, while not invalidating the provision in its entirety, read it down and declared subsection (2) thereof to be ultra vires the Constitution. Against the judgment of the Single Judge of the Islamabad High Court, I.C.As were pending before the division bench of the Islamabad High Court and two writ petitions were also pending, which were requisitioned vide order dated 06.04.2026 in the light of Article 175E(5) of the Constitution and same were transferred to this Court. A learned Single Judge of the Lahore High Court allowed the writ petitions; however, the said judgment was reversed in intra-court appeals by a Division Bench, which allowed the appeals and dismissed the petitions. The High Court of Sindh similarly dismissed the constitutional petitions. Consequently, the taxpayers assailed the judgments of the Lahore High Court and the High Court of Sindh, whereas the Federal Government/Federal Board of Revenue/Commissioner Inland Revenue challenged the judgments rendered by the Peshawar, Balochistan, and Islamabad High Courts.

2. Having heard the learned counsel for the parties at considerable length and upon due deliberation, we are persuaded to hold that Section 7E of the Income Tax Ordinance, 2001, is ultra vires the Constitution, and is accordingly struck down, being void ab initio. For the reasons to be recorded separately, all the civil petitions filed by the taxpayers against the judgments of the High Court of Sindh and the Lahore High Court are converted into

appeals and allowed while civil petitions filed by the FBR/C.I.R against the judgments of the Peshawar High Court and the High Court of Balochistan are dismissed. The transferred cases are disposed of accordingly. Consequently, all actions, proceedings, and notices initiated or taken by the FBR/C.I.R under Section 7E are declared to be without lawful authority and are hereby set aside.

**CHIEF JUSTICE**

**JUDGE**

***Announced in Open Court at Islamabad on 07/05/2026.***

APPROVED FOR REPORTING

06.05.2026  
RajaAhsan/-