

**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]*

High Court of Sindh 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 Mahmood 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  
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Mr. Salman Akram Raja, ASC  
[Assisted by Mr. M.Shakeel Mughal, Adv]  
Mr. Faisal Siddiqi, ASC  
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Malik Qamar Afzal, ASC  
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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

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Dr. Shah Nawaz, ASC  
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Mr. Ghulam Shoaib Jally, ASC  
Mr. Saeed Tahir Sulehri, ASC  
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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

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Ms. Samina Mumtaz, AHC

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For the Federation : Ch. Aamir Rehman, Addl. AGP

Research Assistance by : Dr. Muhammad Mumtaz  
*Research Officer/Civil Judge 1<sup>st</sup> Class*

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

Date of announcement of short order : 07<sup>th</sup> May, 2026

### **JUDGMENT**

**AMIN-UD-DIN KHAN, C.J.-** These are the detailed reasons of the short order announced in these cases on 07.05.2026, which is reproduced below for ready reference:

*“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.”*

2. Through these petitions, the judgments rendered by the High Court of Sindh<sup>1</sup> and the Lahore High Court (Division Bench)<sup>2</sup>, whereby Section 7E of the Income Tax Ordinance, 2001 (**Ordinance**) was held to be intra vires, as well as the judgments rendered by the Peshawar High Court<sup>3</sup>, the High Court of Balochistan<sup>4</sup>, and the Islamabad High Court<sup>5</sup>, whereby the said provision was declared to be discriminatory, ultra vires etc. the Constitution of the Islamic Republic of Pakistan, 1973 (**Constitution**), have been assailed by both the taxpayers and the Federal Board of Revenue (**FBR**) .

3. The Peshawar High Court and the High Court of Balochistan held Section 7E of the Ordinance as without the legislative competence of Parliament, discriminatory and confiscatory in nature, and, therefore, ultra vires the Constitution and of no legal effect. The Islamabad High Court, however, confined its declaration of invalidity to Section 7E(2), holding the same to be discriminatory. In contrast, the High Court of Sindh and the Lahore High Court (Division Bench) upheld Section 7E as being within the legislative competence of Parliament, non-discriminatory and non-confiscatory in character, and further held that the deeming provision embodied therein constituted a valid piece of legislation.

4. The High Court of Sindh, while examining the concept of deemed income, held that the levy under Section 7E of the

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<sup>1</sup> “Hakimsons (Impex) (Private) Limited through duly authorized Officer/representative and 27 others Vs. Federation of Pakistan through Secretary Revenue Division, Islamabad and another” (2024 PTD 451)

<sup>2</sup> “Commissioner Inland Revenue and others Vs. Muhammad Osman Gul and others” (2024 PTD 889)

<sup>3</sup> “Latif Hakeem Vs. Federation of Pakistan through its Secretary Finance, Islamabad and 02 others (W.P.No.5327-P/2022)

<sup>4</sup> “Quetta Chambers of Commerce and Industry through representative and others Vs. Federation of Pakistan through Secretary Revenue, Islamabad and others” (2025 PTD 480)

<sup>5</sup> “Waheed Ashraf Vs. Federation of Pakistan etc.” (W.P.No.213/2023)

Ordinance is not a tax on property per se but a tax on income deemed to arise from the holding of specified assets and, therefore, falls within Entry 47 of the Federal Legislative List contained in the Fourth Schedule to the Constitution; Tax on deemed income does not fall within the legislative competence of the Provincial Assemblies; holding of immovable property beyond the threshold prescribed under Section 7E(2)(g) itself constitutes the taxable event giving rise to deemed income. It was also held that the concept of income is not confined to actual receipts in money or kind and that deemed or fictional income is, by its very nature, independent of any actual transaction. Relying upon the inclusive definition of “income” under the Ordinance, the Court concluded that the legislature is competent to treat a notional or deemed accrual as income for taxation purposes. With regard to the challenge based on discrimination, the Court held that the exemptions granted to certain classes of persons were founded upon intelligible differentia and were supported by valid legislative objectives. As to the contention that Section 7E is confiscatory and expropriatory in nature, the Court held that a degree of hardship to taxpayers is an inevitable incident of every taxation statute and does not, by itself, render a fiscal measure unconstitutional; the imposition of taxes and the manner of their recovery fall squarely within the legislative domain, warranting judicial restraint in matters of fiscal policy. Since no material had been placed on record to demonstrate that the impugned levy had caused actual loss or deprivation to the petitioners, the presumption of constitutionality remained unrebutted, leading the Court to conclude that Section 7E is neither confiscatory nor expropriatory.

5. The Lahore High Court, while upholding the validity of the deeming provision contained in Section 7E of the Ordinance, held that the definition of “income” is inclusive in nature and, therefore, serves to enlarge its ordinary meaning so as to encompass matters that may not otherwise fall within its conventional ambit. The Court observed that the concept of deemed income has assumed increasing significance in contemporary fiscal jurisprudence and is a necessary legislative tool to address the evolving socio-economic and taxation realities across the globe. Adopting a purposive

approach, the Court examined the provision in the context of the accretion in wealth of a taxpayer and held that the incidence of tax under Section 7E is not the capital asset itself but the presumptive income deemed to have been derived by a resident person from holding such asset; tax on capital falling within Entry 50 of the Federal Legislative List is conceptually distinct from a tax on income under Entry 47, and the two legislative fields cannot be conflated. Reference was also made to the Budget Speech of the Finance Minister, which reflected the legislative intent to bring within the tax net substantial investments parked in the real estate sector that possess the inherent potential for appreciation in value. According to the Court, a taxpayer cannot be permitted to enjoy the dual benefit of an increase in wealth through ownership of valuable capital assets while simultaneously remaining outside the tax net in respect of such economic gain. The Court emphasized that Section 7E imposes a levy on notional or deemed income and not on the underlying asset itself. It was observed that although dormant assets may not generate actual income, they nonetheless possess the capacity to appreciate in value and thereby contribute to the economic wealth of their owners. Entries 47 and 50 of the Federal Legislative List represent distinct yet complementary fields of legislative competence and ought not to be construed so narrowly as to unduly restrict the plenary powers of Parliament to enact fiscal legislation. On the question of discrimination, the Court held that the classes of persons exempted from the operation of Section 7E constitute distinct and identifiable categories, separate from the general class of taxpayers, and that such classification falls within the legislative domain of Parliament. However, no specific findings were returned by the Court on the challenge to Section 7E on the grounds that it is confiscatory or expropriatory in nature.

6. The Islamabad High Court, while examining the constitutionality of Section 7E of the Ordinance, held that the provision suffers from unlawful discrimination; the impugned provision fails to distinguish between different categories of capital assets on the basis of their nature, value, or income-generating capacity; the statute does not provide any objective mechanism or

criteria for determining the 5% fair market value forming the basis of the deemed income. The Court, therefore, concluded that the classification of persons subjected to the levy was not founded upon any intelligible differentia having a rational nexus with the object sought to be achieved, rendering Section 7E(2) discriminatory and violative of the constitutional guarantee of equality. On the question whether the levy was confiscatory and expropriatory in nature, the Court held that, in the event of non-payment of the tax, the taxpayer could ultimately be compelled to dispose of the property for satisfaction of the tax liability. The challenge on this ground was, therefore, answered in the affirmative. It was held that the legislature was competent to enact a deeming clause of the nature embodied in Section 7E and that the concept of deemed income, in principle, validly falls within the legislative field relating to taxation of income. Accordingly, the deeming fiction incorporated in Section 7E was found to be within the legislative competence of Parliament.

7. However, the Peshawar High Court<sup>3</sup> and the High Court of Balochistan<sup>4</sup> took a contrary view and held that Section 7E of the Ordinance was beyond the legislative competence of Parliament. Both Courts found that the deeming fiction embodied therein was arbitrary and irrational, and that the impugned levy was confiscatory, expropriatory, and discriminatory in nature. Consequently, the provision was declared to be ultra vires the Constitution of the Islamic Republic of Pakistan, 1973, and was struck down. For ease of reference and comparative analysis, the salient findings recorded by the respective High Courts on the Section 7E are reproduced in the following comparative table:

SHC (DB)	LHC (DB)	IHC (SB)	PHC (SB)	BHC (S)
<b>Legislative Competence</b>				
<p>"..Insofar as the present levy is concerned, from perusal of Section 7E ibid, it clearly reflects that it is not a tax on property per-se; but a tax on deemed income for holding of a capital asset as defined in Section 7E ibid, along with the exceptions and or exemptions as are also applicable to the Petitioners. As we understand, in essence, it is a tax on the income being deemed from such immovable properties and in that case, it would clearly fall within Entry 47 of the Federal Legislative List as provided under the Fourth Schedule to the Constitution. The argument</p>	<p>"15. The term 'income' as defined in the 2001 Ordinance, is a case of inclusive definition and is used to modify the natural meaning of 'income'. The definition has enlarged the meaning of the term to cover things that are not or might not otherwise be caught. This is where a link may be established with an expanding field of fiscal sociology around the globe to emphasize that the terminology applies broadly to the role of taxation in social change..."</p> <p>"17. Applying the purposive approach to the</p>	<p>13. I, therefore, do not agree with the Petitioners submissions regarding sub-section (2) of the impugned provision being a tax on the immovable property of a resident person taking it beyond the legislative competence of the Parliament. Furthermore, it is recapitulated that it is, in fact, a fiction of law which presumes generation of income from the capital asset which is then taxed. The tax in question is, therefore, levied on</p>	<p>36. The term 'fair market value' is defined in section 68 of the Ordinance. The object of legislation behind insertion of section 7E was to tax the unrealized income of the immovable property possessed by a resident person through a deeming clause which is not permissible in view of the law laid down by the Apex Court in the case of Messrs Elahi Cotton Mills and</p>	<p>Although deemed income may be given widest possible meaning but it does not mean that Parliament can choose to tax as income an item which in no rational sense can be regarded as a citizen's income. The item taxed should rationally be capable of being considered as the income of a citizen. Impugned Section 7E of the Ordinance by no rational sense can</p>

SHC (DB)	LHC (DB)	IHC (SB)	PHC (SB)	BHC (S)
<p>that it is a tax on property; hence, will fall under Entry 50 <i>ibid</i>; and then it can only be levied by the Provincial Legislature, if at all, is misconceived not tenable inasmuch as no tax is being levied on the property itself; rather it is a tax on deemed income of the property. As to the argument that a tax has been levied without there being any transaction not resulting in any income, it would suffice that again the same does not appear to be a correct approach as apparently holding of property beyond the threshold as provided in Section 7E(2)(g) is by itself a transaction which has been deemed to be an income within the ambit of Section 7E <i>ibid</i>. Similarly, the argument that a transaction only occurs when an actual amount of income has been received is also misconceived as apparently a deemed income concept has been upheld by the Hon'ble Supreme Court in Elahi Cotton case and we need not go any further to elaborate the said concept of deemed income which apparently is an income, notwithstanding that it is being received in terms of money or otherwise. It is a fictional income concept, and if at all, it is to be relatable to an actual transaction or an attempt to generate an income, as contended, it would then not be an income deemed to have arisen. Deemed Income of a tax-payer is always not an actual income; hence, if the conditions of an enactment are satisfied, it is deemed income, irrespective of the actual transaction. This is what the concept of a deemed income is. Any other interpretation and meaning would not be a deemed income; but an actual income. A fictional income is not needed to create a situation which already exists in reality. It is an income which is deemed to have arisen and that is all. Once it is so, then any other relative happenings are materially irrelevant. The definition of income is an inclusive definition; it enlarges the meaning of income.</p>	<p>interpretation of Section 7E, we have no doubt that the purpose that the provision was enacted to accomplish, was to treat as income chargeable to tax, an amount equal to five percent of the fair market value of capital assets, which the taxpayers use for increase in wealth on account of rise in value of the immovable property. The purpose is also clear from the speech of the Finance Minister and the accomplishment of the object of section 7E cannot be frustrated by holding that the legislature does not have power to tax deemed income..."</p> <p>"22. But the incidence of tax, in essence, falls on the presumptive income of a resident person which he shall be deemed to derive from capital assets held by him. Thus the legislature presumes that a capital asset in the hands of a resident person, in the ordinary course is likely to yield certain income chargeable to tax. There is no doubt in our estimation that the tax is on income (though deemed) in contradistinction to tax on capital value of an asset covered by Entry 50. The two taxes are distinct and cannot be muddled inter se. The attempt on the part of the learned Single Judge to save section 7E by treating of it under Entry 50 has no legal legs to stand upon. The concept of an income out of a capital asset has to be contrasted with the capital value of an asset. The definition of "capital asset" considered objectively leaves it in no manner of doubt that the tax ensnares immovable property of a resident person (barring certain exceptions enumerated therein) and no other capital assets. The budget speech made it evident that the Government of the day had reasonable grounds to believe that a substantial amount of investment was parked in real estate with potential for exponential growth in value. Section 7E is simply an attempt to treat the increment in value of a capital asset as income and the resident person cannot be left immersed in the thought of deriving double benefit viz. one, increase in value of his capital asset and, two, zero tax. In case he disposes of his capital asset, no tax is leviable under Section 7E. But beyond six years, the resident person does not pay capital gain tax on such sale, too."</p> <p>"23. The tax has been levied on notional income but not a notional asset (from which it is deemed to arise). The legislature has intended to tax an asset apparently lying dormant and not generating an income in cash but indeed capable of increment in value. It is that value addition that section 7E seeks to tax. Notionally the augmentation in value does become part of taxpayer's income."</p>	<p>the deemed income and not on the immovable property. The question of competence of the legislature is therefore answered in the affirmative, and the impugned provision is, therefore, well within legislative competence of the Parliament.</p>	<p>the judgment of the Indian Supreme Court in the case of Harbhajan Saingh Dhillon. Similarly, the impugned levy does not qualify the test to tax the capital value of asset as the asset means the entire wealth of a person and targeting the immovable property alone from the asset would, thus, be obviously beyond the competence of Parliament.</p>	<p>be called an income and be subjected to Income Tax. There is neither an economic transaction nor any accrual/ arising of an amount which may be deemed as income in the case of impugned Section 7E there is no "Economic Transaction" or event that can give rise to an amount that can be treated as income. The deeming is based on mere ownership of immovable property with no economic transaction thereon. In the absence of any economic transaction, taxing immovable properties in the hands of owner through legal fiction of deeming is thus irrational even in the light of the Apex Court decision in the case of Elahi Cotton Mill.</p>

SHC (DB)	LHC (DB)	IHC (SB)	PHC (SB)	BHC (S)
	<p>"27. "...The words used in Entry 47 are broad based and open-ended. We will bear in the mind the oft-quoted and settled principles regarding entries in the Fourth Schedule to reiterate that these entries are not the actual source of power to vest in the Parliament. That power is derived from the substantive provisions in the Constitution. They are merely fields of legislation, and these fields cannot be read restrictively so as to constrict the powers of the Parliament to pass legislation.</p>			
<b>Discriminatory</b>				
<p>"...It has to be clearly established from bare perusal of the impugned legislation that the levy has discriminated a same class of persons.... When the impugned provision of Section 7E ibid is looked into keeping in mind the above dicta laid down by the Hon'ble Supreme Court, it clearly reflects that the classes of persons who have been exempted from such levy are within the competence of the legislature as being separately, whereas, it is not the case of the Petitioners that they fall within the same class of those persons who have been exempted from the levy of tax in question. Much stress was laid on Subsection 2(d) (iv) of Section 7E ibid as to why certain exemption has been provided to a category of persons specified therein and to this, it may be observed that the very exemption is also further clarified and is not generic in nature. It only extends to persons specified in subsection 2(d) (iv) of Section 7E to the original allottees of the capital assets and that also being duly certified by the allotment authority .... Moreover, in terms a of Section 7E (2)(g) reasonable exemption has also been provided to all taxpayers in respect of properties owned by them having a value of up to Rs. 25.0 Million, and therefore, the petitioners are estopped by pleading discrimination when they themselves have been provided a benefit thereon. Resultantly, the argument that the impugned the levy is discriminatory is per-se devoid of any merits; hence, no tenable."</p>	<p>"58. Notwithstanding the above, we do not find clause (d) (i to iv) to be suffering from vice of discriminatory legislation which could be held to offend Article 25 of the Constitution. Subsection (2) (d) (i to iv) indeed carves out categories of persons which are distinct and apart from general category of taxpayers. There is no cavil that the legislature is indeed empowered to create categories of taxpayers and to tax one and not other. The only rule which constrains that power has been set out above. We do not find the categories so made to violate that rule."</p>	<p>Section 7E requires tax to be paid on income deemed to be derived from capital assets as defined therein, it however does not classify any categories of the capital assets. The tax is to be imposed, at the rates specified in the relevant Schedule to the Ordinance, on 5% of the fair market value of the capital asset. No mechanism for determination of such fair market value has been provided for, neither is there any clarity with regards to different classes of properties. A person owning a large commercial plot, for instance, may be in a better position to pay such tax, however an owner of a small residential plot, or otherwise a plot which may not even have the capacity to yield any income whatsoever, may not have the ability to fulfill this burden. Although hardship is not ground enough for declaring a taxing statute unconstitutional, but the tax under challenge would force the taxpayer who cannot pay the same to dispose of the capital asset. It is a settled principle that ordinarily, a tax on land or on land revenue is assessed on the actual or the potential productivity of the land sought to be taxed 17. Similarly, a tax on income deemed to be derived from land must be imposed according to the potential capacity of the said land to yield income, deemed or otherwise. Though the presumptive tax regime has been upheld by the Supreme Court through numerous judgments, including that of Elahi Cotton Mills case, such presumptive taxation must be based on a comprehensive structure and must fall within the parameters of the Act itself, as well as constitutional provisions. The impugned provision lacks any such comprehensive structure, parameters</p>		

SHC (DB)	LHC (DB)	IHC (SB)	PHC (SB)	BHC (S)
		<p>or guidelines, it does not specify any method of computation of the fair market value of the asset in question, neither does it provide any classification of assets nor any machinery for recovery. Furthermore, the exemptions provided within the impugned provisions create classification which is not justified by any intelligible differentia; and in its effect, the impugned tax would force a taxpayer to dispose of property upon failure to pay such tax. This imposition of tax is, therefore, arbitrary and the elements of inequality, discrimination and the extent of confiscation are not justifiable by any measure and are thus tantamount to an illegal derogation from constitutional rights and provisions.</p> <p>17. It is pertinent to state that vires of the impugned provision was under challenge before the three other High Courts i.e. the High Court of Sindh, the Lahore High Court and Peshawar High Court. The Hon'ble High Court of Sindh upheld the vires of section 7E, whereas the learned Single Bench of the Lahore High Court, in its judgment, suggested changes and endeavored to read down the provision; this judgment was however set aside by the learned Division Bench. The Peshawar High Court has struck down the law for being ultra vires. The judgments of the referred High Courts are not binding on this Court but I do have the benefit of their wisdoms, however, I fail to bring myself in agreement with their respective views and reasoning, even with that of the Hon'ble Peshawar High Court which has struck down the law...."</p>		
<b>Confiscatory</b>				
<p>"...It is but natural that while paying taxes, there is always an element of hardship for a taxpayer in discharging his or her liability so created by the taxing statute; but this is inevitable in every taxation law, and this within itself is no ground to struck down a taxing law. The quantum of tax, levied by the taxing statute, the conditions subject to which it is levied, the manner in which it is sought to be recovered, are all matters within the competence of the Legislature, and in dealing with the contention raised by a citizen that the taxing statute contravenes any Article of the Constitution, Courts would naturally be circumspect and cautious 18. Again in Elahi Cotton (Supra), the Hon'ble Supreme Court has dealt with the argument also</p>				

SHC (DB)	LHC (DB)	IHC (SB)	PHC (SB)	BHC (S)
<p>raised herein on behalf of the Petitioners that the impugned levy is confiscatory in nature as it is demanding tax beyond the capacity of a tax-payer inasmuch as there is no corresponding income of the tax-payer to pay such a tax. Over there the argument was that losses were being suffered continuously by various tax-payers, whereas, the levy of presumptive tax or minimum tax under Sections 80-C, 80-CC and 80-D of the then Income Tax Ordinance, 1979, was confiscatory and it was observed by the Hon'ble Supreme Court that "Since there is a presumption in favour of legislative competence as held in a number of judgments referred to hereinabove, the burden to show that the impugned taxes are confiscatory or expropriatory, was on the appellants. In our view, they have failed to bring on record any reliable material on the basis of which it can be concluded that the same are confiscatory or expropriatory". It was further held that "The question, as to whether a particular tax is confiscatory or expropriatory, is to be determined with reference to the actual earning or earning capacity of an average prudent successful entrepreneur in a particular trade or business. The fact that assessee has suffered loss/losses during a particular certain assessment years, is not germane to the above question". Therefore, in our considered view, the present levy cannot be declared as ultra vires Constitution merely on the ground that it to the is confiscatory in nature."</p>				

**SUBMISSIONS AT BAR**

8. **Mr. Salman Akram Raja, learned ASC** appearing on behalf of the taxpayers, submits that Section 7E of the Ordinance, in substance, imposes a tax on capital assets, a field not covered by Entry 47 of the Federal Legislative List of the Constitution. He contends that Section 7E(3)(iv) has been inelegantly structured so as to create an irrebuttable presumption of income without any actual accrual, receipt, or flow thereof. According to the learned counsel, not only has income been deemed, but its existence has also been conclusively presumed by treating the capital asset itself as the source and manifestation of income; the provision proceeds on the assumption that the mere holding of immovable property yields a taxable benefit, which is then treated as income for taxation purposes; the impugned provision introduces the novel concept of taxing self-occupied or vacant immovable property as a

source of income, notwithstanding the absence of any actual return or economic gain. Consequently, the levy is founded upon a purely fictional flow of income, which cannot legitimately be subjected to income tax.

ii) **Mr. Hafiz Muhammad Idrees, learned ASC** appearing on behalf of the taxpayers, contends that the concept of turnover taxation was introduced under the erstwhile (**ITO, 1979**), to address situations where taxable income could not be effectively determined despite the existence of commercial activity. In this regard, reliance is placed upon the judgment in *Elahi Cotton Mills case*<sup>6</sup>, wherein the existence of income was treated as the foundational basis for bringing sales within the ambit of taxation; Section 7E departs from this settled principle by imposing tax in the absence of any actual income and has, moreover, been applied retrospectively without lawful justification; the provision is discriminatory inasmuch as it draws an arbitrary distinction between resident and non-resident persons, as defined under Section 82 of the Ordinance, thereby subjecting only resident persons to the impugned levy notwithstanding that a non-resident may have remained in Pakistan for as many as 182 days. According to the learned counsel, Section 7E proceeds on the impermissible assumption that every capital asset necessarily generates income by reason of appreciation in value and, on that basis, subjects such assets to taxation; the expression “fair market value,” as defined in Section 68 of the Ordinance, denotes the open market value of an asset and, therefore, its application to a person who acquires immovable property towards the close of a tax year and retains it for only a brief period is arbitrary and discriminatory; the impugned levy is, in pith and substance, a tax on immovable property falling within the legislative domain of the Provinces under Entry 50 of the relevant constitutional framework, rather than a tax on income under Entry 47. Lastly, it is argued that the policy reflected in the Federal Finance Minister’s Budget Speech was never adopted through corresponding provincial

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<sup>6</sup> “Messrs Elahi Cotton Mills Ltd. and others Vs. Federation of Pakistan through Secretary M/o Finance, Islamabad and 6 others” (PLD 1997 SC 582)

legislation, which itself demonstrates that the subject matter falls outside the legislative competence of Parliament.

iii) **Mr. Ejaz Hussain Rathore**, petitioner-in-person and taxpayer, supports the judgment of the Islamabad High Court as well as the judgment of the Single Bench of the Lahore High Court in Writ Petition No. 52559 of 2022, which was subsequently set aside by the Division Bench of the said Court and is already under challenge before this Court. He submits that Section 7E of the Ordinance is discriminatory, inasmuch as it deems fictitious income with reference to the value of different categories of plots, and that the higher tax rate has been unlawfully imposed on income derived from the taxpayer's gainful employment.

iv) **Dr. Shah Nawaz, ASC**, also appearing on behalf of the taxpayers, assails the judgment of the High Court of Sindh. He submits that investment in real estate continues to generate economic activity; however, mere appreciation in the value of immovable property does not, by itself, constitute income eligible to tax. He contends that the owner is not liable to income tax to the Federal Government solely on account of increase in property value. He refers to Section 2(29) of the Ordinance, which defines "income" to include any chargeable amount or any sum capable of being treated as income. It is argued that even potential or notional income is being subjected to tax, drawing analogy from the Indian position under Section 22 of the Indian Income Tax Act, 1922, which, according to him, limited taxation of house property and did not proceed on a wholly artificial assumption; that notional income on capital has been taxed irrespective of its actual use by the owner.

9. **Conversely, Ms. Asma Hamid, ASC** learned counsel for FBR contends that entry 47 relates to tax on income; that the definition of income in ITO, 1979 and Indian Income Tax Act, 1922 (Section 9), duly protect concept incorporated in the provision of section 7E of the Ordinance, impugned in these petitions; that the deeming provisions existed even in Indian Act, 1935 and it had been held as

such in Indian Jurisdiction<sup>7</sup>; that notional income on house property was also upheld by our jurisdiction; that a house and a vacant plot are not distinguishable and applicability of deeming clause on both was not made for the first time; that the question whether a statute is confiscatory or ex-proprietary in nature requires investigation and appreciation of facts not permissible in these judicial proceedings; that section 7E of the Ordinance, was introduced for a noble purpose of controlling the real estate economy which had gone out of proportion and it was within the powers of the Parliament to tax such income of an individual; refers to para No.12 of Bombay Frontier Old Tyre Co. case<sup>8</sup> to substantiate her arguments. She refers to Article 42 of the Constitution, 1973<sup>9</sup>, Section 8 of the Finance Act, 2022<sup>10</sup> to argue that the tax on a person was levied with reference to the immovable property and not on immovable property; that under section 68 of the Ordinance, the market value is continuously assessed through different notifications throughout the year.

ii) **Hafiz Ahsan Khan, ASC** learned counsel for the FBR submits that the Islamabad High Court has rightly upheld that section 7E of the Ordinance, was within the legislative competence of the Parliament, as also held in a recently announced judgment on 27.01.2026 in C.A.1243/2020 and allied matters (super tax cases); that there is no absolute bar in applying deeming clause under the legal fiction as held in Ellahi Cotton's case; that the parliament has a sovereign and absolute power to levy taxes and that there is no discriminatory as held in various judgments; that the judgments rendered by Islamabad High Court<sup>5</sup>, Peshawar High Court<sup>3</sup> and High Court of Balochistan<sup>4</sup> were based upon judicial over reach, in which, provision was read into which is a concept not permissible under the constitutional dispensation; that under Article 191 this Court has adopted Supreme Court Rules, 2025 with the exception of Order II and order XXVII vide notification No.F.24/4/2025-FCCP dated 17<sup>th</sup> of November, 2025; that only appeals can be heard by a three Member Bench and other petitions

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<sup>7</sup> "Bhagwan Dass Jain Vs. Union of India and others" (AIR 1981 SC 907)

<sup>8</sup> "United Bank Ltd. Vs. Bombay Frontier Old Tyre Co." (1986 PTD 43 (para 12)

<sup>9</sup> Article 42 of the Constitution

<sup>10</sup> Section 8 of Finance Act, 2022

by a two Member Bench; that under Article 189 of the Constitution, 1973 the judgments of the Federal Constitutional Court have been given a binding effect and that the judgments of Supreme Court upon Federal Constitutional Court was non-binding; the judgments of Federal Constitutional Court do not follow the judgment of Supreme Court delivered before the Constitution (Twenty-seventh Amendment) Act, 2025.

10. **Arguments heard. Files perused.**

**WHAT IS SECTION 7E OF THE ORDINANCE, 2001?**

11. Section 7E of the Income Tax Ordinance, 2001, as inserted through the Finance Act, 2022, provides that for tax year 2022 and onwards, tax is to be levied in terms of Division VII-C of Part I of the First Schedule at the rate of 20% of the applicable tax rate. It further creates a legal fiction whereby a resident person is deemed to have derived income chargeable to tax equivalent to 5% of the fair market value of capital assets situated in Pakistan as on the last day of the tax year. The provision, however, carves out multiple exemptions. These include one self-owned capital asset, self-occupied business premises of an active taxpayer, and self-owned agricultural land (excluding any farmhouse situated thereon). Exemptions are also extended to martyrs (Shaheed) and their dependents belonging to the Armed Forces of Pakistan, to persons or their dependents who die in service of the Armed Forces or the Federal or Provincial Government, as well as to war-wounded personnel. Further, ex-servicemen and serving personnel of the Armed Forces, and ex-employees or serving personnel of Federal and Provincial Governments who are original allottees of the capital asset, are likewise covered. The exemption regime also extends to any property from which income is otherwise chargeable or has been charged to tax under the Ordinance, as well as to capital assets in the first year of acquisition where tax under Section 236K has been paid. An additional threshold exemption applies where the fair market value of the capital asset does not exceed PKR 25 million. Exemptions are further available to capital assets owned by the Federal Government, Provincial Governments, local governments, local authorities, development authorities, as

well as builders and developers engaged in land development and construction, provided they are registered with the Director General of Designated Non-Financial Businesses and Professions. However, such exemption is not available where the person is not included in the Active Taxpayers List. Significantly, the Federal Government has been empowered to include or exclude any person or class of property for the purposes of the said section. The provision further clarifies that “capital asset” includes any property held by a person, whether or not connected with business, but excludes stock-in-trade, shares, stocks or securities, depreciable assets, and other specified movable assets. The term “farmhouse” has also been defined as a house constructed on a minimum area of 2,000 square yards with a covered area of at least 5,000 square feet, used as a single dwelling unit, with or without an annex; where the total area exceeds 2,000 square yards, each dwelling unit is to be treated separately as a farmhouse.

**TEXT OF SECTION 7E OF ORDINANCE, 2001.**

12. Section 7E of Income Tax Ordinance, 2001 is reproduced as under for ready reference:-

**“7E. Tax on deemed income.-** (1) *For tax year 2022 and onwards, a tax shall be imposed at the rates specified in Division VIII C of Part-I of the First Schedule on the income specified in this section.*

(2) *A resident person shall be treated to have derived, as income chargeable to tax under this section, an amount equal to five percent of the fair market value of capital assets situated in Pakistan held on the last day of tax year excluding the following, namely:-*

(a) *one capital asset owned by the resident person;*

(b) *self-owned business premises from where the business is carried out by the persons appearing on the active taxpayers’ list at any time during the year;*

(c) *self-owned agriculture land where agriculture activity is carried out by person excluding farmhouse and land annexed thereto;*

(d) *capital asset allotted to –*

(i) *a Shaheed or dependents of a shaheed belonging to Pakistan Armed Forces;*

(ii) *a person or dependents of the person who dies while in the service of Pakistan armed forces or Federal or provincial government;*

(iii) a war wounded person while in service of Pakistan armed forces or Federal or provincial government; and

(iv) an ex-serviceman and serving personal of armed forces or ex-employees or serving personnel of Federal and provincial governments, being original allottees of the capital asset duly certified by the allotment authority;

(e) any property from which income is chargeable to tax under the Ordinance and tax leviable is paid thereon;

(f) capital asset in the first tax year of acquisition where tax under section 236K has been paid;

(g) where the fair market value of the capital assets in aggregate excluding the capital assets mentioned in clauses (a), (b), (c), (d), (e) and (f) does not exceed Rupees twenty-five million;

(h) capital assets owned by a provincial government or a local government; or

(i) capital assets owned by a local authority, a development authority, builders and developers for land development and construction, subject to the condition that such persons are registered with Directorate General of Designated Non-Financial Businesses and Professions 1 [:

*Provided that the exclusions mentioned at clauses (a), (e), (f) and (g) of this sub-section shall not apply in case of a person not appearing in the active taxpayers' list, other than persons covered in rule 2 of the Tenth Schedule.]*

(3) The Federal Government may include or exclude any person or property for the purpose of this section.

(4) In this section—

(a) “capital asset” means property of any kind held by a person, whether or not connected with a business, but does not include

(i) any stock-in-trade, consumable stores or raw materials held for the purpose of business;

(ii) any shares, stocks or securities;

(iii) any property with respect to which the person is entitled to a depreciation deduction under section 22 or amortization deduction under section 24; or

(iv) any movable asset not mentioned in clauses (i), (ii) or (iii);

(b) “farmhouse” means a house constructed on a total minimum area of 2000 square yards with a minimum covered area of 5000 square feet used as a single dwelling unit with or without an annex: Provided that where there are more than one dwelling units in a compound and the average area of the compound is more than 2000 square yards for a dwelling unit, each one of such dwelling units shall be treated as a separate farmhouse.”

**SALIENT FEATURES OF SECTION 7E OF  
ORDINANCE 2001.**

13. Perusal of Section 7E indicates the following salient features:

- A. It imposes a tax on deemed income.
- B. The applicable rate of tax is 20%.
- C. The levy is imposed on a “resident person” as defined under the Ordinance.
- D. The resident person is deemed to have derived taxable income equivalent to 5% of the fair market value (as defined under Section 68) of capital assets situated in Pakistan held by such person on the last day of the tax year.
- E. Exemptions have been provided, inter alia, to Shaheed of the Armed Forces, dependents of persons who die in service of the Armed Forces or Federal or Provincial Governments, war-wounded personnel, and ex-servicemen and serving personnel of the Armed Forces or employees of Federal and Provincial Governments, where such persons are original allottees of the capital assets duly verified by the competent authority. This reflects a deliberate classification of certain categories of persons from the general class of resident taxpayers.
- F. Exemption is also extended to properties from which income is already chargeable or has been charged under the Ordinance, as well as to properties where tax has been paid under Section 236K in the first tax year. Further exemption applies where the fair market value of the capital asset does not exceed Rs. 25 million.
- G. Capital assets owned by Provincial Governments, Local Governments, Local Authorities, Development Authorities, as well as builders and developers engaged in land development and construction, are also exempt.
- H. The Federal Government is empowered to include or exclude any class of persons or property for the purposes of this section, thereby conferring a broad discretion on the executive authority.
- I. The definition of “capital asset” excludes shares, stocks or securities, stock-in-trade or materials, including farmhouses constructed on a minimum covered area of 5,000 square feet over a total land area of 2,000 square yards.

14. Before advertng to the respective submissions and examining the competing contentions, it would be appropriate to recapitulate the settled principles governing judicial review of legislative enactments. There exists a strong presumption in favour of constitutionality, and a statute is not to be declared invalid unless its inconsistency with the Constitution established beyond

reasonable doubt. Where two interpretations are possible, the one that sustains the law must be preferred. At the outset, it is to be observed that the expression “taxation” as employed in the Constitution is of wide amplitude and encompasses all forms of compulsory exactions by the State, including central excise duty. Any levy, in order to qualify as a “tax,” must fall within the constitutional contours of this definition. A tax is a compulsory exaction of money by a public authority for public purposes and constitutes a part of the common burden. It is not dependent upon, nor does it postulate, any direct or proportional benefit to the taxpayer.

15. Generally, the power of taxation is as extensive as the range of subjects over which the power of the Government extends. As to such subjects, and except in so far as it is limited or restrained by constitutional provisions, a state’s power of taxation, if exercised for public purposes, in general, unlimited, and absolute, extending to all persons, property, and business within its jurisdiction but the same should not be beyond rationale approach. The Court is not concerned with the wisdom or prudence of legislation but only with its constitutionality. These principles have been authoritatively enunciated in *Imrana Tiwana* case<sup>11</sup>.

16. At the same time, it is equally well settled that a statute may be struck down on two principal grounds: firstly, where the Legislature lacks competence to enact it; and secondly, where it violates fundamental rights or other constitutional provisions. The Court is also empowered to read down a provision to save it, provided such interpretation does not amount to rewriting the statute.

17. The impugned provision, in pith and substance, seeks to impose a tax liability upon specified resident individuals owning immovable property by employing a statutory legal fiction, whereby an amount equivalent to five percent (5%) of the value of such property is deemed to constitute “income” and is subjected to income tax at the rate of twenty percent (20%). Section 7E of the

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<sup>11</sup> *Lahore Development Authority v. Imrana Tiwana* (2015 SCMR 1739)

Ordinance, as inserted through the Finance Act, 2022, thus creates a deeming mechanism under which five percent of the capital value of immovable properties situated in Pakistan, held by a resident person on the last day of the tax year, is treated as taxable income of such person. The effect of the provision is that tax liability is triggered not on the basis of actual accrual or receipt of income, but solely by reason of ownership of immovable property. In substance, the statute imputes a notional income divorced from any real economic gain, yield, or transaction, and predicates taxation exclusively on the capital value of the asset held. Consequently, the charge under Section 7E operates irrespective of whether the property generates any income or is put to productive or economic use, thereby extending to idle as well as self-occupied immovable properties. The legislative competence for such levy is sought to be derived from Entry 47 of the Fourth Schedule (Federal Legislative List) to the Constitution, which authorizes the Federation to impose taxes on income, excluding agricultural income. The central question for determination is, therefore, the true nature and character of the impugned levy under Section 7E—whether, in pith and substance, it constitutes a tax on “income” within the meaning of Entry 47, or whether it is, in effect, a tax on the capital value of immovable property falling outside the legislative competence of Parliament.

18. To understand the constitutional question and to appreciate the different approaches adopted by different High Courts of the country, we have divided the judgments into four components, namely:-

- a) Applicability of Deeming Clause.
- b) Legislative Competency;
- c) Discriminatory
- d) Confiscatory & Ex-Proprietary
- e) Double Taxation

**(a) WHAT IS DEEMED INCOME?**

19. A tax on deemed income is an approved concept in taxation law and does not necessarily depend upon the actual receipt of income by a taxpayer. However, such legal fiction cannot be extended so as to generate a wholly artificial income divorced from

any underlying economic activity. At its highest, a deeming provision may relate to an existing stream of income arising from business, industry, or other productive activity, and may enlarge, adjust, or recharacterize its taxability; it cannot be invoked to fabricate income in the absence of any corresponding economic nexus. A deeming income must, therefore, maintain a rational connection with actual or potential income. Jurisprudentially, such provisions operate to treat something as existing for legal purposes—such as “deemed to have been validated” or “deemed to have been applied”—within defined limits of time, context, and legal effect. They do not confer an unqualified legislative power to create income *ex nihilo*. The limits of such fiction are anchored in constitutional discipline. These limitations are ultimately derived from the Constitution of the Islamic Republic of Pakistan, 1973, including the guarantees of fundamental rights under Articles 4, 23, and 24, which protect the right to property subject to lawful and reasonable restrictions, as well as the principle of equality before law. In addition, legislative competence remains confined to the respective constitutional fields, whereby Parliament may legislate only within the scope of the Federal Legislative List, while matters outside that domain fall within provincial competence.

20. Obviously, what does not constitute income in its ordinary and recognized sense cannot be transformed into taxable income merely by legislative declaration, without reference to actual accrual, receipt, or a legally cognizable right to receive income. Taxation must be founded on income that is either earned or deemed to arise from identifiable economic activity, and not on an artificial attribution of income in the absence of any such basis. A provision which proceeds solely on hypothetical or notional assumptions, without any nexus to real or calculable income, exceeds the permissible scope of a charging provision framed as a tax on income. Mere ownership of immovable property, without any transaction, receipt, accrual, or income-generating activity, cannot, in principle, be equated with taxable income. The imposition of tax solely on the basis of holding an asset at the end of a financial year, without regard to its actual use, yield, or economic exploitation, results in taxation of capital value rather

than income. Such an approach effectively disregards the distinction between capital and income, and treats a non-income as income, which is conceptually untenable. A deeming clause, properly understood, cannot be extended to create income in the absence of any factual foundation; it may at best recharacterize or attribute legal consequences to an existing economic reality. Where it operates purely in the realm of fiction, detached from any underlying economic substance, it risks transgressing constitutional limits, including the guarantees relating to property rights and the requirement that any deprivation or restriction thereof must be in accordance with law. Accordingly, a tax imposed merely on ownership of an asset, without corresponding income or economic gain, partakes more of a tax on capital value than on income.

21. The distinction between tax on income and tax on capital gains is discernible from the conceptual difference between “income” and “capital.” Income refers to any receipt or accrual derived from various sources in the ordinary course, irrespective of the disposal of any asset, whereas capital denotes ownership of an immovable property or asset. Capital gains, on the other hand, represent taxation on the profit arising upon the sale or disposal of such asset. Income tax is levied on the total amount of taxable earnings, whereas capital gains tax is triggered only upon realization of a gain through an actual transaction. Under Section 7E of the Ordinance, however, mere holding of immovable property during a financial year, even in the absence of any income, gives rise to a deemed income computed on the basis of five percent of its fair market value as defined under Section 68 and notified by the FBR. Thus, while the capital gains regime under Section 37 and the deeming provision under Section 7E operate in distinct fields, the latter seeks to address situations where capital assets generate no actual taxable event. However, this is done by attributing notional income without reference to any ascertainable income under any accepted definition of “income.”

22. The word income is very crucial in order to real determination of deemed income. Income has been defined in

different dictionaries. In *Corpus Juris Secundum*, Volume 89, at page 731, it has been observed:

*"Income for any given period of time is the amount of gain so derived during the designated period. That which is not income cannot be made taxable by calling it income."*

23. The natural and grammatical meaning of the word "income" means "a thing that comes in". (See *Oxford Dictionary*, Vol. V, page 162; *Stroud*, Vol. II, pages 14-16). The ordinary dictionary meaning of the term "income" denotes "that which comes in," thereby encompassing all forms of receipts. Judicial exposition, particularly in Anglo-American jurisdictions, has consistently affirmed that the term is not confined to periodic monetary returns but extends to any profit or gain actually received, including capital accretions.

24. The term "income" is capable of bearing different meanings depending upon the context in which it is employed. Its ordinary and literal meaning has been examined from lexical, accounting, commercial, and taxation perspectives. The *Oxford English Dictionary* (2015) defines "income", inter alia, as profit and proceeds, whereas the *Collins English Dictionary* (2015) describes it as "the amount of monetary or other returns, either earned or unearned, accruing over a given period of time" or as "receipts or revenue." The *Chambers Dictionary*, in turn, defines "income" as profit, interest, or revenue derived from any source. These definitions collectively indicate that the expression "income" may comprehend both gross receipts and net accretions remaining after deduction of expenditure. The *International Financial Reporting Standards* (IFRS Foundation 2015) define 'income' as:

*"increases in economic benefits during an accounting period in the form of inflows or enhancements of assets or decreases of liabilities which result in an increase in equity, other than those relating to contributions from equity participants."*

The rationale underlying these pronouncements is that "income," as an English word of general usage, inherently embraces all gains or profits that augment wealth, whether arising from revenue or capital sources, unless expressly excluded.

25. The core controversy in the present matter revolves around whether the levy under section 7E of the Ordinance can validly be characterized as “income” arising from immovable property. The so-called income contemplated by section 7E, is not the result of any economic transaction or activity, but is instead founded upon a purely notional and presumptive basis.

26. In established fiscal jurisprudence, a tax on income presupposes the existence of real, accrued, or received gain, ordinarily emanating from an identifiable economic activity or transaction. Income, by its very nature, is expected to be actual and ascertainable, and not a hypothetical construct derived in the absence of any underlying event. The impugned provision, however, introduces ambiguity by decoupling the concept of income from any economic activity, and instead predicates tax liability upon mere ownership of immovable property. It neither requires the generation of income during the relevant fiscal year nor links the charge to any transaction capable of producing economic gain. Consequently, the deemed income under section 7E appears to be artificial, uncertain, and disconnected from economic reality. It is, by now, well-settled that income must be real, visible, and capable of determination, and not merely presumptive or fictional. Any departure from this principle, particularly in the context of a charging provision, invites serious scrutiny as to its legal and constitutional validity.

27. In settled economic and legal understanding, an economic transaction entails the transfer of economic value—such as goods, services, or financial instruments—from one economic unit to another. Illustratively, the purchase and sale of goods constitute an economic transaction; similarly, payment of school fees is also an economic transaction, albeit not income-generating from the payer’s perspective. It is, therefore, evident that while all income-generating activities involve economic transactions, not all economic transactions yield income. However, the impugned provision departs from this foundational premise. It dispenses entirely with the requirement of any underlying economic activity, income-generating or otherwise. The tax incidence is triggered

solely by the factum of ownership of immovable property, irrespective of whether such ownership has resulted in any real, accrued, or realized gain. Although, the impugned levy is ostensibly framed as a tax on “capital assets,” a closer examination of Section 7E, particularly sub-section (4), reveals that all movable assets stand expressly excluded from the ambit of “capital assets” for the purposes of the said provision. The inevitable consequence, therefore, is that the charge operates exclusively upon immovable properties situated in Pakistan, thereby, in substance, amounting to a tax on the capital value of such immovable assets alone. It is further observed that contemporaneously with the insertion of Section 7E in the Ordinance, a new clause (22AA) was introduced in Section 2 of the Ordinance. The said clause, when read with sub-section (4) of Section 68, provides the statutory framework for determination of Fair Market Value (FMV) of immovable property. In terms thereof, the value of immovable property as notified by the FBR is to be treated as the Fair Market Value for the purposes of the Ordinance. Thus, the measure of the deemed income under Section 7E is directly linked to the administratively notified valuation, rather than any actual market transaction or realized gain. Moreover, this statutory scheme reinforces that the impugned levy is not a tax on income in the real sense, but rather a tax on the capital value of immovable property, determined on the basis of notified FMV, thereby transgressing the constitutional limitations on the taxing powers of the Federation. Section 7E, thus, represents a novel and expansive legal fiction, wherein ownership of immovable property is itself treated as a surrogate for income generation, resulting in taxation without the occurrence of any economic transaction or real gain, raising serious questions regarding its conformity with the established concept of “income” under fiscal and constitutional jurisprudence. A new specie of income tax namely presumptive tax and minimum tax, has been accepted in the famous Elahi Cotton Mills Case<sup>6</sup>. The relevant extract from para 28 is reproduced as under:-

*“The word “income” is susceptible as to include not only what is in ordinary parlance it conveys or it is understood, but what is deemed to have arisen or accrued. It is also manifest that income-tax is not only*

*levied in the conventional manner i.e., by working out the net income after adjusting admissible expenses and other items, but the same may also be levied on the basis of gross receipts, expenditure etc. There are new species of income-tax, namely, presumptive tax and minimum tax”.*

28. However, the basic question whether gross receipt in the absence of determination of net income can be lawfully subjected to tax under ITO, 1979 remained unanswered in the above judgment. The concept of income is inherently elastic and capable of increasing not only the actual receipt but also amounts which are deemed to have arisen or accrued, therefore, it is within the legislative competence to explain its scope through legal fiction. The law may validly recognized alternative basis for taxation including gross receipts, turn over or other indicators which serves as proxies for income. These are designed to capture economic capacity where direct computation of income is practicable or proven to evasion.

29. It follows that income-tax is not restricted to the conventional method of taxation based upon computation of net income after deduction of admissible expenses. The law may validly recognize alternative bases for taxation, including gross receipts, turnover, or other indicators, which serve as proxies for income. This has led to the evolution of modern forms of taxation such as presumptive tax and minimum tax, which are designed to capture economic capacity where direct computation of income may be impracticable or prone to evasion. Thus, the constitutional understanding of “income” is not static but dynamic, permitting legislative innovation in the mode and measure of taxation. However, such expansion must still bear a rational nexus to the concept of income or the capacity to earn, and must not transgress the constitutional limitations governing fiscal statutes.

30. A plain reading of section 7E of the Ordinance demonstrates that, with effect from tax year 2022 and onwards, the Legislature has introduced a tax ostensibly on “income,” chargeable at the rates set out in Division VIIIIC of Part-I of the First Schedule. However, the structure of the provision makes it evident that the levy is not anchored in any actual accrual or receipt of income, but

rather on a statutorily assumed basis. Sub-section (2), which operates as the charging clause, provides that a resident person shall be liable to tax on an amount equal to five percent of the fair market value of certain capital assets located in Pakistan and held at the close of the tax year. Crucially, the provision declares that such amount shall be treated as income derived by the person. This formulation clearly establishes that the “income” so subjected to tax is not real income but a deemed or imputed figure, created through legislative fiction without reference to any transaction, flow of wealth, or actual gain. The effect of this mechanism is to extend the scope of taxation beyond the traditional notion of income, by attributing a notional return to the mere holding of capital assets. The section 7E of the Ordinance, in deeming five percent of the value notified by the FBR as “income,” departs from the settled jurisprudential understanding of the expression “income,” whether actual, notional, or statutorily deemed. The concept of deeming, as recognized in fiscal jurisprudence, is ordinarily employed either to capture income that has accrued but escaped assessment, or to approximate income arising from a discernible economic activity or transaction. In the present case, however, the deeming provision is not anchored to any income-generating potential of the property, nor does it operate as a substitute for income forgone or concealed.

31. The impugned deeming fiction has been invoked in the complete absence of any transaction, economic activity, or enforceable right to receive income. The provision does not contemplate the involvement of any second party, nor does it presuppose any exchange, yield, or flow of benefit. In effect, a person is deemed to have earned income from himself, without any corresponding source or event that could legitimately give rise to income in law. The inclusion of categories such as agricultural land—potentially outside the income tax net in its ordinary sense—within the sweep of the provision further demonstrates that the object is not to curb evasion or to tax income potential, but to artificially create a taxable base.

32. In the case of constructed or built-up properties, the measure of the deemed income is mechanically linked to factors such as covered area, without any rational classification based on actual use, utility, or economic yield. Consequently, properties of vastly different nature and value—ranging from modest residential units to palatial houses situated within the same locality—are treated as generating identical deemed income. Such uniform treatment, is manifestly arbitrary and fails to meet the constitutional requirement of reasonable classification, thereby rendering the provision vulnerable on the touchstone of equality and fairness.

33. In essence, section 7E embodies a legislative device whereby income is artificially attributed to ownership of assets, without the occurrence of any real income-generating event. This departure from conventional principles of income taxation raises significant legal considerations regarding the permissible limits of deeming provisions within the constitutional framework.

34. The governing principles relating to interpretation of fiscal statutes, particularly charging provisions, are firmly settled through a consistent line of authority. It is a cardinal rule that a charging section must be construed strictly, and any ambiguity or substantial doubt in its application must operate in favour of the taxpayer and against the revenue. This principle, recognized inter alia in *Molasses Trading case*<sup>12</sup>, reflects the fundamental requirement that no tax can be imposed except by clear and unambiguous words of the statute.

35. The concept of “income,” as defined under section 2(24) ITO, 1979 and section 2(29) Ordinance though statutorily defined in expansive and inclusive terms, is not without inherent limitations. While the Legislature is competent to enlarge its scope through legal fiction, such expansion must retain a rational nexus with the fundamental character of income as understood in fiscal jurisprudence.

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<sup>12</sup> *Molasses Trading & Export Co. Ltd. v. Federation of Pakistan (1993 SCMR 1905)*

36. If we examine the scheme of the Income Tax Act, 1922 [**the 1922 Act**], as well as the ITO, 1979, the actual receipt of income is not the sole or determinative test of chargeability. The law contemplates taxation not only of income that is received, but also of income which accrues, arises, or is deemed to accrue or arise, irrespective of its actual receipt. This position is borne out from the statutory framework itself. Sections 7, 8, and 9 of the 1922 Act clearly demonstrate that liability to tax may arise independent of actual receipt: under section 7, salary, allowances, and perquisites become taxable when they are due to the assessee, whether paid or not; under section 8, interest on securities is chargeable on the basis of its receivability; and under section 9, tax is levied upon the bona fide annual value of property, subject to the conditions prescribed therein. Likewise, in the context of business or professional income, where an assessee follows the mercantile system of accounting, tax liability attaches to profits as and when they accrue, notwithstanding that such profits may not have been actually received. It thus emerges that the chargeability of income under the taxing statute is fundamentally predicated upon the concepts of receipt, accrual, or arising of income, or its statutory deeming as such. The deeming provisions, in this regard, constitute a legal fiction—an artificial legislative device—whereby income is treated as having been received, accrued, or arisen for the purposes of taxation, even where such state of affairs may not exist in fact.

37. It is by now a settled proposition that “income” ordinarily connotes a flow of wealth, arising from some definable source or economic activity, and represents a gain, profit, or benefit capable of being measured in monetary terms. Even where the statute employs deeming provisions to treat certain amounts as income, such fiction cannot be divorced entirely from the underlying concept of economic gain or capacity derived through an activity, transaction, or exploitation of an asset.

38. The statutory definitions under the Income Tax Ordinances, though inclusive, do not obliterate this essential attribute. They merely expand the ambit to include not only actual receipts but

also accrued or deemed amounts. However, the use of the expression “deemed income” does not authorize the Legislature to treat mere ownership, in isolation and without any corresponding economic event, as income, unless such ownership is capable of yielding or representing a real or notional return grounded in economic reality.

39. Likewise, in the case of open plots, income has been deemed in circumstances where neither possession in the practical sense nor any enforceable right of use or enjoyment exists. Large tracts of land which remain undivided, lack basic infrastructure, or are subject to restrictions under the by-laws of housing societies or development authorities—thereby precluding construction or beneficial use—are nonetheless brought within the ambit of the impugned provision. This statutory fiction disregards the fundamental requirement that income must be capable of being derived from a source over which the taxpayer has dominion or a legally enforceable right. The consequence is that what is effectively subjected to tax is the capital value of immovable property, rather than any income arising therefrom, which, it is urged, is inconsistent with the constitutional and jurisprudential meaning of “income” and the permissible scope of deeming provisions.

40. The deeming fiction under Section 7E of the Ordinance operates without regard to the duration of ownership within a tax year. A person who holds property for almost the entire year but transfers it on the last day escapes the levy, whereas the transferee, acquiring the property on the last day, is deemed to have earned income equivalent to five percent of its value as if the property had been held for the whole year. This produces an anomalous and irrational outcome whereby the incidence of tax is determined solely by the position of ownership on the closing date, rather than the period of holding or any actual income-generating capacity.

41. In this context, the distinction between income and capital or property assumes significance. Income is a periodical return or vintage, whereas property represents the source or corpus from

which such return may arise. A tax on income, therefore, must have some nexus with the fruit and not merely the tree. Where a provision seeks to tax an amount solely on the basis of ownership of an asset, without reference to any transaction, utilization, or income-generating activity, the measure risks transgressing the conceptual boundary between a tax on income and a tax on property.

42. Thus, while the Legislature may adopt innovative methods for quantifying or approximating income, the essential character of income as a product of economic activity cannot be altogether disregarded. Any provision that attributes income in the complete absence of such activity, and solely on the basis of ownership, invites serious scrutiny as to whether it, in substance, imposes a tax on income or impermissibly encroaches upon the domain of property taxation. Although, a constructed property, by its very nature, may possess an inherent capacity to generate rental income, the same reasoning cannot be extended to vacant plots, barren land, or other non-productive assets which, in their present state, do not reflect any economic activity, actual return, or even a rational basis for presuming income. In conclusion, the concept of income, even in its extended statutory sense, must retain a discernible nexus with economic activity or gain, and cannot be reduced to a purely artificial construct devoid of any real or notional economic foundation.

43. The conscious departure from the Annual Letting Value (ALV) regime, and the adoption instead of a flat deeming of five percent of capital value as income, unmistakably indicates that the true object of the impugned provision is not to bring to tax any real or notional income, but to discourage the acquisition and holding of immovable property as a store of wealth. Such an objective, being regulatory or deterrent in nature rather than revenue-oriented in the sense of taxing income, moreover, the impugned levy is, in substance, a tax on capital value or wealth, merely clothed in the form of an income tax provision, and is therefore liable to be tested on that footing. Therefore, unless during the previous year income has been received, accrued or arisen or

deemed to be so income tax cannot be charged. Before charging tax an assessee must be shown to have received income or it has arisen and accrued or deemed to be so under the Statute. Any amount which is not an income cannot be subjected to tax. In *Corpus Juris Secundum*, Volume 89, at page 731, it has been observed:

*"Income for any given period of time is the amount of gain so derived during the designated period. That which is not income cannot be made taxable by calling it income."*

44. It is a settled principle of tax jurisprudence that although the Legislature is competent to create legal fictions, such deeming provisions must be expressly provided and must operate within the bounds of rationality. A legal fiction cannot be extended beyond its legitimate purpose, nor can it be employed to convert a non-existent or speculative benefit into taxable income without a rational nexus to actual economic gain or capacity. Under the earlier framework of section 9 of the 1922 Act and the corresponding provisions of the ITO, 1979, the concept of "annual value" was adopted as the basis of taxation of property income. This annual value, defined with reference to the amount for which the property might reasonably be expected to let, was not a purely arbitrary figure but was anchored in market realities. It represented a notional estimation of income, yet it remained connected to an objective standard, namely the potential rental value in the open market.

45. Elaborating the above, deeming has historically been utilized to: (i) shift the locale of taxation, for instance by treating foreign income as Pakistan-source income; (ii) adjust the timing of taxation, such as reconciling accrual and receipt; and (iii) reallocate the burden of taxation, as in cases of clubbing of income or transfer pricing adjustments. In all such instances, the deeming fiction operates upon an identifiable economic event or activity.

46. We also observe that deeming provisions have also served as anti-avoidance tools to counter evasion or concealment, including cases of undisclosed assets, unexplained expenditure, or suppressed income. However, at no point has deeming been employed to create a taxable base solely on the basis of ownership

of an asset, detached from any transaction or economic activity—an area which, does not fall within the permissible domain of the Federation insofar as income taxation is concerned.

47. The historical evolution of deeming provisions relating to the taxation of house property has been traced with specific reference to the 1922 Act. The concepts of Annual Value (AV) and Annual Letting Value (ALV) were devised to tax income from property on the basis of its reasonable letting potential. Even in cases of self-occupied property or where rent was not actually realized, the deeming fiction was anchored to the notional rental value which the property was capable of yielding, thereby representing income forgone.

48. In view of the settled jurisprudence, any statutory provision which operates through deeming mechanism must be interpreted in a manner that advances its protective or intended fiscal objective, without permitting an expansion that results in unintended liability. A legal fiction, by its very nature, is a limited tool of statutory construction, and it ceases to operate once its defined purpose is achieved. Thus, the provision must be applied in a manner consistent with its protective object, and not in a way that enlarges its scope beyond the clear legislative intent underlying the creation of such legal fiction. The sweep of the impugned provision extends even to barren or undeveloped lands lacking any attributes of income generation, thereby underscoring the absence of any nexus with income in the real or notional sense. Section 7E, on the other hand, does not seek to approximate rental income or any form of income potential, but instead imposes a levy directly on the capital value of ownership itself. This represents a novel and unprecedented use of deeming, in sharp deviation from established principles governing taxation of property. We have noted that the jurisprudence developed in the context of AV/ALV cannot be invoked to sustain the validity of Section 7E, as the nature, object, and operation of the impugned provision are fundamentally different, rendering such reliance legally untenable. In our view, Section 7E is said to transgress the conceptual boundary of deeming itself, as it seeks to transform a static

condition of ownership into taxable income without any underlying economic event.

49. There is no doubt about the legislative power to create a deeming concept for, and in relation to, income tax there is also little doubt about the fact that there are limits to the concept of deemed income. In this context, it would not be out of place to refer again the well-known judgment of Elahi Cotton Mills Ltd. in terms of which the following principles were laid down:-

*“(xxii) That any legislation whereby either the prices of marketable commodities are fixed in such a way as to bring them below the cost of production and thereby make it impossible for a citizen to carry on his business or tax is imposed to such a way so as to result in acquiring property of those on whom the incidence of taxation fell, then such legislation would be violative of the fundamental rights to carry on business and to hold property as guaranteed in the Constitution.*

*(xxiii) That the taxing power is unlimited as long as it does not amount to confiscation and that the Legislature does not have the power to tax to the point of confiscation.*

*(xxxii) That the rule of interpretation that while interpreting an entry in a Legislative List it should be given widest possible meaning does not mean that Parliament can choose to tax as income as item which in no rational sense can be regarded as a citizen's income. The item taxed should rationally be capable of being considered as the income of a citizen”.*

50. We are convinced that a charging provision in a fiscal statute must be construed strictly in favour of the taxpayer and in the event of any ambiguity or doubt as to the applicability of a taxing provision, the same must be resolved against the revenue. The impugned provision, being a charging section, cannot be extended by implication so as to cover situations not expressly contemplated therein. The fiscal statutes are, as a rule, prospective in operation, in line with the maxim *nova constitutio futuris formam imponere debet, non praeteritis*. Although legislature has power to give effect to any statute retrospective but fiscal statutes should not be applied retrospectively, unless such intention is expressed in clear and unambiguous terms.

### **FOREIGN JURISDICTIONS CASE LAW**

51. Learned counsel, at bar, have placed reliance upon certain judgments from the Indian jurisdiction, particularly *Bhagwan Dass Jain*<sup>7</sup> of the High Court of Madhya Pradesh, wherein Sections 4, 14 and 23(2) of the Indian Income Tax Act, 1922 were interpreted in the context of taxation of income from house property occupied by the assessee for his own residence. It was held that “income” is not confined merely to what is actually received or realized, but may also extend to what an owner saves by self-occupation of property. It was further observed that ownership of an interest in property may give rise to income, and that, for purposes of taxation, even hypothetical annual value may be adopted as a measure. On that basis, it was concluded that where the owner occupies the property himself, he is deemed to have derived benefit equivalent to rental income, and tax is accordingly leviable on the annual value, irrespective of actual receipt. The Court further observed that when the Indian Income Tax Act, 1922 was enacted, the Government of India Act, 1935 was already in force, and the concept of “income” under the taxing statute was interpreted to include not only actual receipts but also notional benefits derived from self-use of property. The levy was thus upheld as a valid form of artificial computation of income under the statutory scheme. However, the said judgment was rendered in a materially different statutory and constitutional context, where no issue of demarcation of legislative competence between federation and provinces was involved. The expression “income” was interpreted with reference to Entry 82 and applied in the context of house property taxation. In the present case, however, the controversy pertains to the imposition of income tax on a vacant or unconstructed immovable property yielding no actual income, thereby raising distinct constitutional and jurisdictional questions.

52. The learned counsel for the respondent/FBR has referred to the Finance Act, 1963, the Income Tax Act, 1952 of the United Kingdom, and comparative tax statutes such as the Personal Income Tax Law (IRPF) of Spain, the Federal Direct Tax Act of Switzerland, as well as OECD member jurisdictions including the

Netherlands, Belgium, Denmark, Greece, Luxembourg, and Slovenia. It is contended that these jurisdictions uniformly recognize the taxation framework in relation to buildings or constructed residential units, and not in respect of vacant plots or undeveloped land, thereby demonstrating that the impugned levy is consistent with established international fiscal practice.

### **LEGISLATIVE COMPETENCE**

53. The next leading issue for determination is whether the impugned provision lies within the legislative competence of Parliament. Entry 47 of the Federal Legislative List empowers the Federation to levy taxes on income other than agricultural income, whereas Entry 50 places taxes on immovable property outside the federal domain. The controversy, therefore, turns on the proper characterization of the levy in question.

54. It is a settled canon of constitutional interpretation that questions of legislative competence are to be resolved by applying the doctrine of “pith and substance.” Under this principle, the Court must ascertain the real character of the law by examining its substance and practical effect, rather than being guided merely by its form or terminology.

55. As regards the interpretation of Entry 50 of the Federal Legislative List (Fourth Schedule to the Constitution), post Eighteenth Constitutional Amendment, it is pertinent to observe that the said Entry reads as follows:

*“Taxes on the capital value of the assets, not including taxes on immovable property.”*

The grammatical structure of the provision is of decisive importance. The Entry is composed of a general enabling clause followed by a specific exclusionary clause, separated by a comma. The main operative part confers competence upon Parliament to impose taxes on the capital value of “assets,” a term of wide amplitude capable of including movable, financial, and other forms of property. However, the subsequent phrase “not including taxes on immovable property” operates as an express constitutional carve-out, removing immovable property from the ambit of federal

taxation. The comma, in this context, performs a critical legal function. It demarcates the boundary between the grant of power and the constitutional limitation. The effect is that while Parliament retains authority over taxation of the capital value of movable assets, the taxing power in respect of immovable property stands constitutionally excluded. Consequently, the subject of immovable property is left to the provincial domain under Article 142(c) of the Constitution.

56. From a logical and structural standpoint, Entry 50 establishes a clear bifurcation of taxing jurisdiction. The Federation is empowered to tax capital value in respect of movable and financial assets, whereas immovable property is deliberately excluded, thereby reinforcing provincial competence over such subject matter. The constitutional design thus reflects an intentional division between two distinct asset classes. The historical evolution of Entry 50 further reinforces this interpretation. Prior to the Eighteenth Amendment, the exclusionary language was confined to “taxes on capital gains on immovable property.” This permitted a narrower restriction, limited only to gains arising from transfer of immovable property, while still allowing certain forms of federal taxation linked to immovable assets. However, the Eighteenth Amendment consciously omitted the words “on capital gains,” thereby significantly widening the exclusion.

57. The constitutional amendment brought about through the Eighteenth Amendment materially altered the scope of Entry 50 of the Federal Legislative List. The effect of the amendment was not merely cosmetic but substantive in nature, inasmuch as it expanded the exclusion from a narrowly defined tax incidence—namely, capital gains on immovable property—to the entire category of immovable property as an asset class. As a consequence of this constitutional shift, immovable property stands comprehensively removed from the domain of federal taxation under Entry 50. The legislative competence of Parliament, therefore, is confined to taxes on the capital value of assets other

than immovable property, while the latter is exclusively reserved for provincial legislative jurisdiction.

58. This interpretation is consistent with established principles of statutory construction, particularly the rule that a comma may separate qualifying or exclusionary clauses so as to apply them to the entire preceding subject matter, and that constitutional text must be read as a coherent whole giving effect to its plain and grammatical meaning.

59. Comparative jurisprudence further illustrates the legal significance of punctuation in statutory interpretation. In *Ron Pair Enterprises* case<sup>13</sup>, the United States' Supreme Court gave decisive weight to a comma in determining the scope of statutory entitlement, holding that punctuation can materially alter legislative intent. Similarly, in *Mohd. Shabbir* case<sup>14</sup>, the Supreme Court of India interpreted the placement of commas to determine the scope of criminal liability under a statutory provision. These authorities underscore that punctuation, though seemingly minor, can be determinative in legal interpretation where it clarifies structure and intent.

60. Post Eighteenth Amendment, this constitutional position has also been acknowledged in administrative practice. The FBR, through Circular No. 10 of 2010 and Circular No. 2 of 2012, recognized that the Federation is no longer empowered to levy capital value tax on immovable property. It was expressly clarified that such power stood omitted, and that taxation on immovable property had ceased to fall within federal competence, though capital gains taxation on disposal remained permissible within defined limits.

61. The principal controversy, insofar as legislative competence is concerned, is whether the Federal Legislature was competent, after the Eighteenth Constitutional Amendment, to impose a tax which, in substance, operates upon immovable property. Under the constitutional scheme, the taxing powers of Parliament are

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<sup>13</sup> *United States v. Ron Pair Enterprises Inc.*, 489 U.S. 235 (1989)

<sup>14</sup> *Mohd. Shabbir v. State of Maharashtra*, AIR 1979 SC 564

confined to the Federal Legislative List contained in the Fourth Schedule to the Constitution. Entry 47 thereof authorizes taxation on income other than agricultural income, whereas Entry 50 empowers the Federation to levy taxes on the capital value of assets, but expressly excludes “taxes on immovable property.” The exclusionary language is categorical and admits of no ambiguity.

62. The legislative intent underlying the insertion of Section 7E of the Ordinance, as reflected in the Budget Speech of the Finance Minister delivered at the time of the Finance Act, 2022. The said speech constitutes a relevant external aid for ascertaining the object and purpose of the legislation. In this regard, reference may be made to the earlier judgment of the Supreme Court in *Elahi Cotton Mills Ltd. v. Federation of Pakistan*, wherein it was held, *inter alia*, that the budget speech may legitimately be referred to for determining the legislative intent.

63. We have specifically drawn attention to the relevant portion of the Budget Speech and have observed that the Legislature itself acknowledged that a substantial portion of wealth in Pakistan is parked in the real estate sector, resulting in the accumulation of unproductive assets and distortion of housing affordability. The stated objective, therefore, was to correct this imbalance by discouraging concentration of wealth in immovable properties.

64. The tenor and substance of the Budget Speech make it evident that the impugned provision is conceived as a policy instrument to regulate or deter investment in real estate, rather than as a measure to tax income for the purposes of raising revenue for the State. In pith and substance, the impugned provision operates as a capital levy on wealth represented by immovable property, falling within the scope of Entry 50 of the Federal Legislative List, albeit couched in the form of an income tax. We, therefore, observe that such a colorable exercise of legislative power renders the impugned provision constitutionally infirm, as it seeks to tax capital value under the guise of income.

65. It is now well settled that the Eighteenth Constitutional Amendment materially altered the constitutional distribution of

fiscal powers. The deliberate deletion and rephrasing of Entry 50 resulted in a clear constitutional intent to remove immovable property from the federal tax domain, thereby reserving it to the Provinces under Article 142(c) of the Constitution. The effect of this constitutional change is that the Federation stands denuded of competence to directly or indirectly impose any tax whose incidence falls upon immovable property as an asset class. In determining legislative competence, the Court is required to examine the pith and substance of the impugned levy. Where, in substance, the charge attaches to ownership of immovable property, its capital value, or its presumed vintage without reference to any actual income-generating activity, the levy cannot be sustained under Entry 47 by merely describing it as “income.”

66. The constitutional bar under Entry 50 cannot be circumvented by legislative drafting or by resort to legal fiction if the true effect of the provision is to tax immovable property itself. It is a settled principle that constitutional limitations on legislative power cannot be indirectly overridden by redefining the subject of taxation. We therefore observe with great concern that the true object of Section 7E of the Ordinance is not the taxation of income for the purposes of generating revenue for the State, but rather to restrict and discourage the acquisition and holding of immovable property. Such a measure, in effect, operates as a disincentive against property ownership and thereby impinges upon the fundamental right of citizens to acquire, hold, and dispose of property as guaranteed under Article 23 of the Constitution.

67. The impugned levy, in substance, partakes the character of a wealth tax disguised as an income tax. By expressly excluding income-generating properties under clause (e) of sub-section (2) of Section 7E, the provision, clearly targets investment in idle or non-productive immovable assets rather than any accretion to income.

68. It merits mention that where the avowed object of the Federation is the regulation or restriction of property ownership, such legislation ought to have been enacted through the ordinary legislative process contemplated by Article 70 of the Constitution, instead of being introduced as a Money Bill under Article 73

thereof. This Court convinced that the impugned provision, being regulatory in nature rather than fiscal in the true sense, does not properly fall within the scope of a Money Bill.

69. In elaboration, while Article 23 of the Constitution permits reasonable restrictions in the public interest on the right to property, such restrictions must be imposed “by law” in the proper constitutional sense. Further, Article 253 of the Constitution expressly empowers the Federal Legislature to prescribe maximum limits on ownership or holding of property. Instead of invoking these enabling provisions, the Legislature has sought to achieve a regulatory objective through a fiscal device. The impugned enactment represents a colorable exercise of legislative power, whereby a regulatory measure has been disguised as a taxing statute in order to circumvent constitutional limitations.

70. Where the incidence of tax is essentially on the holding of immovable property, the levy, in substance, remains within the prohibited field. After the Eighteenth Amendment, this limitation assumes greater significance, as the Constitution consciously withdrew federal competence over immovable property taxation in any form. The constitutional intent is thus not merely to restrict the form of taxation, but to exclude the subject-matter itself from federal legislative authority. Accordingly, where a provision purports to impose a tax on immovable property, whether directly or through a device which makes ownership the sole determinant of liability, such provision would fall outside the legislative competence of Parliament. In such circumstances, the mere characterization of the levy as “income tax” cannot validate what is constitutionally excluded. This Court is of the considered view that, after the Eighteenth Constitutional Amendment, the Federal Legislature is not competent to impose a tax whose real incidence is upon immovable property, and any such levy would be liable to be struck down for want of legislative competence. In light of the above grammatical structure, historical evolution, and administrative recognition, Entry 50 must be understood as a constitutional delimitation of fiscal jurisdiction, whereby the Federation’s authority is confined to taxation of capital value of

movable assets, while immovable property stands expressly excluded and constitutionally reserved for provincial taxation.

71. Article 142 of the Constitution circumscribes the legislative competence of Parliament to matters enumerated in the Federal Legislative List. Under Article 142(a) of the Constitution, read with the Federal Legislative List, the legislative authority of Parliament is confined strictly to the subjects expressly enumerated therein. Unlike certain other constitutional systems where residuary legislative power vests in the Federation or Union, the Constitution does not confer any such general or residuary jurisdiction upon the Federal Legislature. Entry 47 empowers the Federation to impose taxes on income, while Entry 50, as amended by the Eighteenth Amendment, permits taxes on the capital value of assets but expressly excludes “taxes on immovable property.” The expansion of this exclusion is both deliberate and significant, and must be given its full effect.

72. Any interpretation which permits the Federation to levy a tax on the capital value of immovable property under the semblance of income would render the exclusion contained in Entry 50 nugatory. It is a well-settled principle of constitutional interpretation that no provision is to be construed in a manner that makes another provision redundant or otiose. The entries in the Legislative List must be harmoniously interpreted so as to preserve their respective fields of operation. In the present case, the impugned levy, being measured solely with reference to the capital value of immovable property and not its income, clearly trenches upon a field from which the Federal Legislature stands excluded. The consequence of this scheme is that enumeration in the Federal Legislative List is both the source and the limit of Federal legislative competence. Any subject not so enumerated is beyond Federal jurisdiction and, where allocated, falls within the provincial domain. In such a constitutional structure, legislative competence cannot be enlarged by implication, intendment, or interpretative extension. The attempt to justify such levy under Entry 47 amounts, in substance, to an indirect exercise of a power which is constitutionally impermissible. As the Federation no

longer retains legislative competence to impose a tax on the capital value of immovable property, Section 7E of the Ordinance has been crafted to disguise the true nature of the levy. Although the provision is framed as a tax on “capital assets,” sub-section (4)(a)(iv) excludes movable assets from its ambit, with the result that its operation is confined solely to immovable property. The effect, therefore, is that the levy, in substance, targets the capital value of immovable property while appearing in form to apply generally. Such drafting constitutes colourable legislation, as it indirectly achieves what is constitutionally beyond legislative competence.

73. In the context of taxation, Entry 47 of the Federal Legislative List empowers the Federation to levy taxes on income, subject to an express exclusion of agricultural income. Similarly, Entry 50, as presently framed, withholds from the Federation the power to tax the capital value of immovable property. These constitutional demarcations cannot be circumvented by legislative artifice. As far as the constitutional evolution of Entry 50 is concerned, under the Constitution of 1962, the Federal Legislature was, for the first time, empowered to tax the capital value of immovable property, including agricultural land. This enabled the enactment of the Wealth Tax regime, including the Wealth Tax Act, 1963, as well as subsequent capital value-based levies. The impugned provision, in its pith and substance, encroaches upon the constitutional allocation of taxing powers and effectively negates the exclusion embodied in Entry 50 of the Federal Legislative List. It is well-settled that while courts lean in favour of sustaining legislation, such interpretative exercise is permissible only where the provision admits of a construction consistent with the Constitution.

74. However, the doctrine of reading down cannot be pressed into service to rewrite the law or to cure inherent and substantive defects. Where the vice is not merely incidental but strikes at the very root of the provision—rendering it constitutionally infirm—no amount of interpretative ingenuity can rescue it. In such circumstances, the provision must stand or fall on its own terms,

and if found ultra vires, it is liable to be struck down rather than judicially redrafted.

**WHETHER SECTION 7E OF THE ORDINANCE IS  
DISCRIMINATORY**

75. Many judgments cited by the FBR side were from the Indian jurisdiction in which it was held that the inconvenience of some people cannot be given preference over the larger interest of society and, therefore, such legislation cannot be struck down on the ground of discrimination. However, in M/s ICC Textile case<sup>15</sup> a reasonable differentia has been provided between the categories of assessee and there is no uniform policy to change a fix tax without caring to value the assets. An element of discrimination cannot be a ground to strike down the statute. A reasonableness or otherwise of such a state is a matter of legislative policy and it is not for the court to adjudicated upon. However, the classification should not be arbitrary, artificial or evasive. The sharing qualities or characteristics must be reasonable to the object of the legislation, and they may be clear distinct but there should be a nexus between them. Mere inequality is not sufficient to challenge a legislation, which has to choose between inaction or perfection, therefore, the classification must be unreasonable. The court should see the constitutionally of such legislation by generality of its provisions and not by the cruelties or inequalities or by a possibility of abuse of any of its provisions. Legislature cannot be perfect, nor the possibility of its misuse by prevented humans ingenuity can be ruled out. The only question for the court to consider is whether there is rationality in the belief of the legislature that capacity to pay the tax increases by and large with the income of receipt.

76. In fact, the charge is triggered by ownership itself, rather than by any economic activity yielding income, thereby shifting the foundation of the levy from real earnings to presumed capacity. Notwithstanding the above, the provision incorporates specific exclusions under clauses (a) to (i) of sub-section (2), indicating that certain classes of persons and properties are deliberately kept

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<sup>15</sup> Messrs I.C.C Textile Ltd. and others versus Federation of Pakistan and others (2001 PTD 1557)

outside the ambit of the charge. In addition, sub-section (3) confers power upon the Federal Government to further include or exclude any category of persons or assets, thereby introducing an element of delegated discretion into the statutory scheme. Sub-section (4) defines “capital asset” in expansive terms to include property of every description held by a person, irrespective of its nexus with business. At the same time, it excludes particular categories such as stock-in-trade, consumables and raw materials, financial instruments like shares and securities, depreciable or amortizable business assets, and movable property. Farmhouses meeting specified criteria relating to area and use are also exempted from the operation of the section.

77. Insofar as the moot point regarding discrimination is concerned, the same is to be examined in the context of Article 25 of the Constitution, which guarantees equality before law and equal protection of law. In this regard, reference may be made to the judgment of the Supreme Court in *Seven Up Bottling Company case*<sup>16</sup> wherein the Court held that:

*“Article 25 of the Constitution guarantees for equality of all citizens before law and their entitlement to get equal protection of law. This provision casts a duty on the Government to ensure enactment of laws which provide equal protection to all citizens. Such rights of citizens cannot be defeated on the ground of waiver.”*

The reference may also be given to the *Lucky Cement case*<sup>17</sup>, where the court hold that:

*“If the imposition of property tax is apparently discriminatory, then to sustain such discrimination the taxing authority/Government must demonstrate that it was justifiable by presenting some identifiable or intelligible criteria and further prove that the same was permissible under the Act (or its predecessor law). In this case there is nothing on record to justify, and thus sustain, the discriminatory imposition of property tax by imposing a higher property tax rate on the buildings of the appellant compared to what was imposed on the buildings of other cement manufacturers.”*

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<sup>16</sup> *Central Board of Revenue and others v. Seven Up Bottling Company Limited*, (1996 SCMR 700)

<sup>17</sup> *Lucky Cement Ltd. v. Khyber Pakhtunkhwa through Secretary Local Government and Rural Development, Peshawar* (2022 SCMR 1994)

78. The constitutional mandate does not prohibit classification; however, it requires that any classification must be founded on an intelligible differentia and must bear a rational nexus with the object sought to be achieved by the impugned legislation.

79. Articles 23 and 24 of the Constitution guarantees to every citizen the right to acquire, hold and enjoy property, and further protect against compulsory deprivation thereof save in accordance with law. These provisions embody a constitutional safeguard against arbitrary or indirect expropriation of property. Examined in this constitutional backdrop, section 7E of the Ordinance, insofar as it imposes tax on immovable properties irrespective of their income-generating capacity, raises serious constitutional concerns. The levy is not linked to actual income or economic activity but is instead predicated upon mere ownership of immovable assets, including properties which are vacant, non-productive, or barren. The practical effect of such a levy, particularly where no income is generated from the asset, is that the owner is required to discharge tax liability from sources other than the asset itself. In cases where the taxpayer has no independent liquid resources, the inevitable consequence would be compelled alienation or disposal of the property to satisfy the tax demand. Such a consequence, though indirect, may result in constructive deprivation of property, thereby engaging the protection guaranteed under Articles 23 and 24 of the Constitution.

80. In this backdrop, we have observed that the impugned Section 7E is *ex facie* discriminatory and confiscatory in its operation. It creates an artificial classification between similarly placed property owners by subjecting vacant immovable property to a regime of deemed income, while excluding properties that are gainfully employed. For instance, a vacant residential plot measuring 500 square yards situated in G-5, Islamabad is subjected to tax on a notional income calculated at 5% of its FBR-notified fair market value, whereas an identically sized adjacent property constructed into a residential house and rented out for Rs. 250,000 per month is taxed only on actual rental income. Consequently, the owner of the vacant plot is taxed on a deemed

income of Rs. 4,500,000, while the owner of the constructed property is taxed on actual annual rental income of Rs. 23000,000. This differential treatment lacks any rational nexus with the object of taxation and constitutes hostile discrimination. The discriminatory nature of Section 7E is further aggravated by the imposition of an excessive and disproportionate tax burden as compared to the normal taxation regime applicable to income from property. This disparity clearly demonstrates that the impugned provision imposes a penal and confiscatory levy, far exceeding the tax otherwise payable on actual income, thereby violating settled principles of fiscal equity and proportionality.

81. This Court persuaded that section 7E unlawfully delegates the essential legislative function of determining the incidence of tax to the FBR by linking tax liability to the fair market value notified under Section 68(4). By merely issuing a notification enhancing property values, the FBR effectively increases the tax burden without legislative sanction, thereby usurping the exclusive constitutional prerogative of Parliament to impose and vary taxes through a Money Bill. Such delegation is excessive, unguided, and unconstitutional.

82. The impugned levy operates in an arbitrary and exploitative manner, we are persuaded to observe that the provision, in its very conception and application, suffers from inherent arbitrariness and is susceptible to manipulation and abuse. The incidence of tax is fastened exclusively upon the mere ownership of an asset as on the last day of the relevant tax year, wholly disregarding the nature, extent, or duration of such ownership. The application of a uniform deeming provision to all categories of immovable property, irrespective of their nature, use, or income-generating potential, lacks a discernible nexus with real or even notional income grounded in economic reality. The attempt to equate mere ownership of such assets with derivation of income, without any supporting transaction, exploitation, or yield, does not satisfy the conceptual requirement of income as understood in fiscal jurisprudence.

83. The clause (e) of sub-section (2) of Section 7E of the Ordinance expressly excludes properties which are actually generating income from the sweep of the deeming provision. This exclusion is of considerable significance, as it demonstrates that the impugned provision is not designed to tax income, whether actual or potential, but rather to target investment in immovable properties which are perceived to be idle or non-productive.

84. A fiscal measure which, in its operation, tends to erode the very ownership of property without reference to actual income or productive use, assumes a character which may be described as confiscatory in effect, and is thus susceptible to constitutional scrutiny. The impugned provision further creates classifications amongst similarly placed property owners by granting exemptions to certain categories, including owners of agricultural land, farmhouses, or persons falling within specified classes, while denying similar relief to others owning immovable property. As a general rule grants of tax exemptions are given a rigid interpretation against the assertion of the tax payer and in favor of the taxing power. The burdens of taxation should be same as that supporting a rule of strict construction of positive distributed equally and fairly among the members of society. More over exemption laws are in derogation of equal rights and this is an equally important reason for construing them strictly. However, exemptions claimed by the statute and its sub division are usually liberally construed and the same rule has frequently been applied to exemption made in favour of charitable organizations. Such differential treatment, without a clear, rational, and intelligible basis having a direct nexus with the object of the legislation, prima facie attracts the prohibition contained in Article 25 of the Constitution, which mandates equality before law and equal protection of law. Where similarly situated persons, owning immovable property of comparable nature, are subjected to unequal fiscal burdens solely on the basis of classification not demonstrably connected with the legislative objective, the resulting distinction may assume a discriminatory character in constitutional terms.

85. We have also further observed that sub-section (2) of Section 7E grants exemptions to certain classes of persons, including persons in the service of Pakistan, without any discernible rationale, thereby offending Article 25 of the Constitution. The impugned Section 7E of the Ordinance, in addition to the issues already raised, is violative of Article 25 of the Constitution, inasmuch as it manifests discrimination, lacks reasonable classification, and involves impermissible legislative differentiation in the field of taxation. Sub-clause (iv) of clause (d) of sub-section (2) of Section 7E creates a preferential exemption in favour of ex-servicemen, serving personnel of the armed forces, and ex-employees or serving personnel of Federal and Provincial Governments, where such persons are original allottees of immovable property. However, similarly placed original allottees outside these specified categories are subjected to the charge of tax. Such classification amounts to a “pick and choose” approach within an otherwise homogeneous class of original allottees. Where the Legislature itself recognizes “original allottee” as a relevant category, further sub-classification among original allottees must satisfy the twin requirements of intelligible differentia and rational nexus with the object of the legislation. In the present case, no such nexus exists between the classification and the purported object of the law. Furthermore, there is no clear object underpinning the impugned levy, nor the exclusions carved out therefrom, has been demonstrated. It is a settled rule of interpretation that taxing statutes are to be construed strictly against the State and in favour of the taxpayer if fundamental rights are violated. Nothing is to be read into a taxing provision, nor is anything to be implied. The liability must arise by virtue of clear, express, and unambiguous language. The courts are bound to apply the literal rule of construction in fiscal matters. Words employed in the statute must be given their ordinary and natural meaning, and recourse to any other principle of interpretation is permissible only where such meaning leads to absurdity or inconsistency. The burden lies squarely upon the taxing authority to demonstrate that the impugned levy is supported by clear statutory language admitting of no reasonable doubt. In the

absence of such clarity, the benefit must necessarily ensure to the taxpayer. Moreover, there is no equity in taxation. Considerations of hardship, inconvenience, or presumed legislative intent cannot be invoked to extend the scope of a taxing provision beyond its plain terms. Any such exercise would amount to judicial legislation, which is impermissible. In the absence of a defined legislative purpose, the classification becomes arbitrary and incapable of judicial validation. The exclusion of particular categories of persons, who are otherwise similarly situated in terms of ownership of immovable property, lacks any rational basis and, therefore, cannot withstand constitutional scrutiny. The mere existence of exemptions or thresholds does not cure the vice of discrimination where the foundational classification itself is untenable. Such selective treatment of property owners, all falling within the same category of original allottees, is constitutionally impermissible and falls foul of settled principles governing equality before law as held in I.A. Sharwani case<sup>18</sup>, Moopil Nair case<sup>19</sup> and D.S. Nakara case<sup>20</sup>.

86. We observe that if the same constitutional test of reasonable classification is applied to the exemption contained in Section 7E(2)(d)(iv) of the Ordinance, and is examined in light of the declared object of the legislation as reflected in the Budget Speech of the Finance Minister, the resulting classification does not satisfy the requirements of Article 25 of the Constitution. We have noted that the exclusion of Government employees and armed forces personnel, where they are original allottees, while subjecting other similarly placed original allottees to tax liability, is not founded upon any intelligible differentia. Even if some distinction is assumed, the same bears no rational nexus with the stated legislative objective of discouraging investment in non-productive immovable property and moderating property prices for the benefit of low-income groups. The impugned provision suffers from absence of reasonable classification, which is a constitutional requirement under Article 25. The mechanism adopted under

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<sup>18</sup> *I.A. Sharwani v. Government of Pakistan* (1991 SCMR 1041)

<sup>19</sup> *Moopil Nair v. State of Kerala* (1961 AIR 552)

<sup>20</sup> *D.S. Nakara v. Union of India* (AIR 1983 SC 130).

Section 7E proceeds on the basis of Fair Market Value (FMV) as notified by the FBR, determined primarily with reference to factors such as plot size or covered area. Such a basis of valuation ignores several material and legally relevant considerations, including whether the property is situated in an undeveloped or barren area, whether it forms part of a demarcated and fully developed sector, whether the owner is in actual possession, and whether any legal or regulatory restriction exists on construction, use, or enjoyment under applicable by-laws or development authority regulations. The impugned law, by treating all immovable properties of similar size or area as equivalent for the purposes of taxation, disregards these essential distinctions, thereby resulting in arbitrary homogenization of fundamentally dissimilar assets. The effect of such a scheme is that tax liability is imposed irrespective of possession, control, usability, or economic utility, thereby treating unequals as equals without any rational basis. The provision fails to satisfy the constitutional requirement of reasonable classification and, in its practical operation, assumes a confiscatory character inconsistent with Article 25 of the Constitution.

87. The controversy at hand squarely attracts the constitutional mandate of equality and equal protection of law. The Supreme Court, in Messrs Lucky Cement case, held that Article 25 of the Constitution guarantees equality before law, while Article 18 secures the right to carry on lawful trade or business. When these provisions are read conjunctively, the inescapable implication is that a taxpayer or enterprise cannot be subjected to a more onerous or burdensome tax regime than others similarly placed in the same field of economic activity.

88. It would be useful to refer to the exposition of law laid down by a five-member Bench of the Supreme Court in I.A. Sharwani case wherein the scope and contours of equality were delineated in the following terms: that equal protection of law does not require identical treatment in all circumstances, but mandates that persons similarly situated be treated alike; that reasonable classification is permissible, provided it is founded upon an

intelligible differentia; and that such differentia must bear a rational nexus to the object sought to be achieved. It was further held that any classification which is arbitrary, artificial, or devoid of a rational basis ceases to be a valid classification and falls foul of Article 25, as equality extends equally to both privileges conferred and liabilities imposed.

89. Further reinforcing this principle, in Flying Kraft Paper Mills case<sup>21</sup> it was held that;

*“while there is a power in the Legislature and other taxing authorities to classify persons or properties into categories and to subject them to different rates of taxes, there is none to target incidence of taxation in such a way that similarly placed persons are dealt with not only dissimilarly but discriminately.’ Therefore, we have no hesitation in declaring that the treatment meted out to the appellant to the extent of imposing property tax on its buildings at a higher rate than which was imposed on the buildings of other cement manufacturers was discriminatory and to such extent it is illegal and ultra vires”.*

Applying the aforesaid settled principles to the present case, we are constrained to hold that the impugned measure, to the extent it subjects the tax-payer to a higher or disproportionate tax burden vis-à-vis other similarly situated entities, is discriminatory in nature, bereft of any reasonable classification, and thus violative of Articles 25 and 18 of the Constitution. Consequently, such treatment cannot be sustained in law being discriminatory and against the principle of equality as enshrined in the Constitution.

90. In Anoud Power case<sup>22</sup> It was held that, in the first instance, it must be examined whether a fiscal statute is discriminatory in a manner that warrants its invalidation on the touchstone of Article 25 of the Constitution, 1973. It was further observed that the policy underlying a taxing statute, and its resultant effect, may in certain cases cause hardship to individual persons; however, such hardship is inevitable so long as the law represents and reflects the highest common factor. It was also held that in this process a few individuals suffer severe hardship that cannot be helped for the

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<sup>21</sup> *Collector of Customs v. Flying Kraft Paper Mills (Pvt.) Ltd., (1999 SCMR 709)*

<sup>22</sup> *Anoud Power Generation Limited and others versus Federation of Pakistan and others (PLD 2001 Supreme Court 340)*

individual interest must yield to the larger interest of the community or the country as indeed every noble cause claims its martyr but the indiscriminate treatment so as to burden the less influential and person on receiving end would surely encourage duplication of laws without rational. It depicts the domination by the influential stratum of the society upon the more law-abiding citizens could not claim any special privileges.

**WHETHER SECTION 7E OF THE ORDINANCE IS  
CONFISCATORY & EX-PROPRIETARY**

91. We are convinced that a charging provision in a fiscal statute must be construed strictly in favour of the taxpayer and in the event of any ambiguity or doubt as to the applicability of a taxing provision, the same must be resolved against the revenue. The impugned provision, being a charging section, cannot be extended by implication so as to cover situations not expressly contemplated therein. The fiscal statutes are, as a rule, prospective in operation, in line with the maxim *nova constitutio futuris formam imponere debet, non praeteritis*. Although legislature has power to give effect to any statute retrospective but fiscal statutes should not be applied retrospectively, unless such intention is expressed in clear and unambiguous terms.

92. It has been observed that the impugned provision is confiscatory in character. It is manifest that every tax involves an element of exaction; however, taxation must not reach the point of confiscation. The Constitution, through Articles 23 and 24, guarantees the right to acquire, hold, and dispose of property, subject to reasonable restrictions. The impugned provision imposes tax on a notional income calculated as a percentage of the fair market value of capital assets, irrespective of whether such assets vintage any income. This results in a situation where a taxpayer may be required to pay tax out of capital rather than income.

93. The reference in this regard may be given to the *Corpus Juris Secundum*, Volume LXXXIV, page 46; wherein the aspect of confiscatory nature of a tax has been dilated upon as follows:-

*"Taxing power as extending to confiscation. It has been broadly stated that the power to tax has no limits and carries with it inherently the power to embarrass and destroy a business, such fact alone would not invalidate the tax. It has also been held, however, that the taxing power is virtually unlimited only as long as it does not amount to confiscation, and that the Legislature does not have the power to tax to the point of confiscation. It has further been held that the power to tax cannot be employed to embarrass and destroy useful and harmless occupations which are essential to the prosperity of the people, and thus defeat the very purpose for which the power is conferred."*

Reference may also be made to Elahi Cotton Mills case, wherein the Supreme Court held that;

*"That the taxing power is unlimited as long as it does not amount to confiscation and that the Legislature does not have the power to tax to the point of confiscation".*

94. We swayed that the impugned levy is confiscatory in nature, inasmuch as it is imposed upon immovable properties which neither generate income nor, in certain cases, are capable of generating any income. Reference may be made to the judgments of the Supreme Court in State Oil Ltd. Case<sup>23</sup> as well as Elahi Cotton Mills case, particularly sub-paragraphs (xxii) and (xxiii) of paragraph 31 thereof, wherein it has been held that taxation which results in confiscation of property, or renders it impossible for a citizen to carry on lawful business, is violative of fundamental rights, and that the taxing power, though wide, does not extend to the point of confiscation. In the domain of income taxation, the measure of tax must bear a rational nexus to the income sought to be taxed. Where the levy exceeds the income itself, it partakes the character of confiscation. The availability of other resources with the taxpayer is wholly irrelevant to this inquiry. A distinction must, therefore, be maintained between a tax on income and a tax on wealth: while the latter may, by design, operate upon the value of assets, the former must necessarily be confined to actual or reasonably attributable income. The impugned levy, by taxing deemed income in the absence of any underlying economic activity

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<sup>23</sup> *State Oil Ltd. v. Commissioner of Income Tax, Karachi (2018 SCMR 894)*

or revenue generation, transgresses this fundamental principle and assumes a confiscatory character.

95. The practical effect of such a levy is that a person owning a non-income-generating asset may be compelled to dispose of the asset to meet tax liability. Such compulsion, in the absence of actual income, renders the levy disproportionately burdensome and unreasonable. The impugned levy under section 7E operates in a discriminatory manner inasmuch as it carves out exemptions in favour of certain classes of persons, thereby subjecting similarly placed taxpayers to unequal treatment. Moreover, such selective exemptions, lacking a sound and rational basis, constitute a violation of the fundamental rights guaranteed to citizens. In examining this aspect, we have adverted to Article 25 of the Constitution, which enshrines the principles of equality before law and equal protection of law. It is by now well settled that while the Legislature is competent to classify persons or properties for the purposes of taxation, such classification must satisfy the test of reasonableness. It must be founded upon an intelligible differentia which distinguishes those included in the class from those excluded, and such differentia must bear a rational nexus to the object sought to be achieved by the law. Where exemptions are granted without any discernible principle, or where the classification is arbitrary, artificial, or discriminatory in effect, the same cannot withstand constitutional scrutiny. Any fiscal measure which results in unequal treatment of similarly situated persons, without a rational and lawful basis, would fall within the mischief of Article 25 of the Constitution. The impugned provision is violative of the fundamental right guaranteed under Article 23 of the Constitution, which secures to every citizen the right to acquire, hold, and dispose of property. The declared object of the legislation, as reflected in paragraph 65(vii) of the Budget Speech, is to regulate and discourage the holding of immovable property. Such an avowed object discloses that the measure, in substance, operates as a restriction upon the exercise of the fundamental rights rather than a mere fiscal enactment. Although Article 23 permits reasonable restrictions in the public interest and Article 253(1)(a) empowers the Federation to prescribe limits on ownership

or holding of property, such powers are required to be exercised strictly in accordance with the constitutional procedure prescribed under Article 70 of the Constitution. It is also observed that instead of proceeding under the ordinary legislative procedure, the impugned measure has been enacted through a Money Bill under Article 73 of the Constitution, which is constitutionally intended for matters of taxation and financial legislation. The adoption of the Money Bill route for a measure which, in pith and substance, imposes regulatory restrictions on the right to property constitutes a colourable exercise of legislative power, whereby constitutional safeguards relating to legislative procedure and fundamental rights are sought to be circumvented.

96. There can be no cavil against this proposition as it is a well-recognized rule of constitutional interpretation that there is a presumption in favour of the constitutionality of a legislative enactment but if there is on the face of a statute no classification at all and no visible differentia, with reference to the object of the enactment as regards the person or persons subjected to its provisions, then the presumption is displaced. We cannot be asked to presume that there must be some undisclosed or unknown reasons for subjecting certain individuals to discriminatory treatment, for, in that case we will be making a travesty of the fundamental right of equality before law enshrined in the Constitution. Reference may be given to the earlier judgments of Supreme Court in Inamur Rehman case<sup>24</sup> and Hazrat Hussain case<sup>25</sup>.

97. It is observed with great concern that the provision is vitiated by ambiguity as to the mode of computation, particularly whether the levy is to be imposed upon the entire value of immovable properties exceeding the prescribed threshold or only upon the amount in excess thereof. The Supreme Court in the case of Messrs Hirjina and Co.<sup>26</sup> made it quite clear by making the following observation:-

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<sup>24</sup> *Inamur Rehman v. Federation of Pakistan* (1992 SCMR 563)

<sup>25</sup> *Pakistan through Chairman FBR and others v. Hazrat Hussain and others* (2018 SCMR 939)

<sup>26</sup> *Messrs Hirjina and Co. (Pakistan) Ltd., Karachi v. Commissioner of Sales Tax Central, Karachi* (1971 SCMR 128)

*"We may here observe that interpreting the taxing statute the Courts must look to the words of the statute and interpret it in the light of what is clearly expressed. It cannot import Provisions in the statute as to support assumed deficiency".*

98. While dealing with the question of interpreting a taxing Act in the case of Cape Brandy Syndicate<sup>27</sup> Rowlatt , J observed as follows:-

*"It simply means that in taxing Act one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to a tax. Nothing is to be read in, nothing is to be implied, one can only look fairly at the language used."*

Section 7E of the Ordinance imposes a uniform tax burden on properties which are materially dissimilar, such as a palatial house and a modest dwelling situated in the same locality, with liability determined solely on plot size or covered area. The provision disregards the income-generating capacity, usability, and economic utility of the property, thereby taxing even assets incapable of yielding any income in the same manner as income-producing properties. Such treatment penalizes mere ownership, compelling dispossession or coercive recovery, and thereby violates Article 23 of the Constitution. The provision offends Article 25 by treating unequal's as equals without rational basis, rendering the classification arbitrary and confiscatory in nature. Reference may be given to the judgment of Supreme Court in Muhammad Ashraf case<sup>28</sup>.

99. Following the analytical examination set out hereinabove, it may be observed that the determination of legislative competence is not to be made on the basis of the nomenclature or form assigned to a levy, but upon its true nature, substance, and effect. It is a settled principle that the Court must look beyond the apparent label of the statute and ascertain its real character by examining the taxable event, the incidence of tax, and the measure adopted for its computation. A plain reading of section 7E reveals that the charge of tax is attracted merely by the ownership or holding of immovable property as on the last day of the tax year.

<sup>27</sup> *Cape Brandy Syndicate v. Inland Revenue Commissioners (1921) 1 K.B. 65 at page 71*

<sup>28</sup> *Government of Pakistan v. Muhammad Ashraf (PLD 1993 SC 176)*

The provision does not predicate the levy upon the receipt, accrual, or even the reasonable expectation of income. The so-called “deemed income” is computed as a fixed percentage of the fair market value of the property, without any reference to its earning capacity, rental vintage, or actual or potential income. The measure of tax, thus, is directly and exclusively linked to the capital value of the asset. In such circumstances, the inescapable conclusion is that the impugned levy, in its true nature, is not a tax on income but a tax on the capital value of immovable property. The device of “deemed income” employed in the provision is merely a drafting mechanism, which cannot alter the essential character of the levy. The principle that taxation must be imposed through clear and unambiguous language has been affirmed in Hashwani Hotel case<sup>29</sup>, wherein it was held that:-

*“The first and the foremost principle of interpretation is that words are to be taken in their literal meaning. The plain ordinary meaning of the word is to be adopted in construing a document. There have to be special circumstances where this principle is to be deviated and certain words have to be interpreted differently than their plain meanings with reference to the context.”*

It was further held in case of Pakistan Textile Mill Owners Association Karachi case<sup>30</sup>; it was observed that:-

*“In a taxing statute, as in any other statute, there is no reason to depart from the general rule that words used in a statute must first be given their ordinary and natural meaning. It is only when such an ordinary meaning does not make sense that resort can be made to discovering other appropriate meanings.”*

### **DOUBLE TAXATION**

100. This Court has further observed that Section 7E results in a form of economic duplication of taxation, inasmuch as immovable properties are ordinarily acquired from income which has already been subjected to tax, or from sources duly explained and taxed under the law. Imposing an additional tax merely on ownership of such already-acquired assets effectively results in a second layer of taxation on the same economic base. Although the doctrine of double taxation per se is not constitutionally prohibited in absolute

<sup>29</sup> Govt. of Pakistan vs. Hashwani Hotel Limited (PLD 1990 SC 68)

<sup>30</sup> Pakistan Textile Mill Owners Association Karachi V. Administrator of Karachi PLD 1963 SC137

terms, fiscal measures must nevertheless adhere to principles of fairness, rational nexus, and non-arbitrariness.

101. Where a levy is structured in a manner that taxes both the source of acquisition and thereafter the asset itself without reference to income generation, it raises legitimate concerns regarding excessive fiscal burden and economic redundancy. We deem it appropriate to observe that, subsequent to the Eighteenth Constitutional Amendment, disputes of the present nature have assumed increased frequency, primarily owing to overlapping assertions of fiscal authority by the Federation and the Provinces. The consequence, in a number of such cases, is that the taxpayer is compelled to engage in unnecessary and protracted litigation, often being exposed to the risk of double taxation in respect of the same subject matter.

102. This state of affairs not only places an undue and disproportionate financial burden upon the taxpayer, but also results in avoidable strain upon the constitutional jurisdiction of the superior courts, manifested through a proliferation of constitution petitions. Such a course is neither conducive to fiscal certainty nor consistent with the principles of fairness and orderly tax administration. In our considered view, controversies of this nature ought, as far as practicable, to be resolved through institutional coordination, structured consultation, and a clear demarcation of legislative and taxing competence between the Federation and the Provinces, rather than being left to adversarial determination in constitutional proceedings at the cost of the taxpayer. American Jurisprudence (Second Edition), Volume 68, Taxes, at page 51, delineates the concept and acumen of "Double taxation" as under:-

*"The subject of double taxation has many ramifications, including the determination of what constitutes any double taxation which might be prohibited, the question of whether any double taxation is or is not prohibited by the Constitution in the absence of a specific provision to that effect, and the question of whether any prohibition of double taxation applies to excise taxes.*

*While double taxation is not to be favored, and a statute is to be construed, if possible, to avoid such a result, the claim, frequently made, that a particular*

*sales tax is invalid because it results in double or duplicate taxation, has not met with favor in the courts, which have held either that no double taxation resulted, or that the claimed double taxation was not precluded by the Constitution.*

*Double taxation in the prohibited sense can exist only if the subject of both taxes is the same; if both taxes are imposed upon the same property, for the same purpose, by the same state or government, during the same tax period.” (Emphasis Supplied)*

Similar view taken, in view of the foregoing, section 7E, insofar as it imposes tax on immovable property irrespective of income generation, raises substantial constitutional questions under Articles 23, 24 and 25 of the Constitution. The combined effect of its operation may, in certain circumstances, amount to indirect deprivation of property, discriminatory treatment amongst similarly placed taxpayers, and economically duplicative taxation, thereby necessitating strict constitutional scrutiny.

#### **SUPER TAX CASES REFERENCE**

103. In the recent judgment (C.A. No. 1243/2020, etc.) in the “Super Tax Cases” decided on 27.01.2026, Sections 4B and 4C of the Income Tax Ordinance, 2001 were held to be intra vires the Constitution, falling within the ambit of Entry 47 of the Federal Legislative List in the Fourth Schedule, being taxes on income introduced through a Money Bill. It was further held that benevolent funds, including gratuity, pension, provident and other similar funds, were liable to exemption from the super tax. In paragraph 64, it was observed that the jurisdiction of courts, while examining the constitutionality of a tax, is limited to determining whether it has been enacted by a competent legislature and whether it is discriminatory or confiscatory in nature. The concept of deemed or presumptive income was discussed in paragraph 82, wherein it was held that under the Income Tax Ordinance, 1979, income charged under Sections 80 and 80CC was deemed income, as receipts representing the value of goods were not ordinarily income in the commercial sense and therefore required a legislative fiction to be treated as such. It was further observed that the expression “presumptive” was not an accurate description of such a source of income. Such is not the situation here as has been

discussed in the preceding paragraphs. Para 64 & 82 are reproduced as under:

*“64. Another aspect which weighs with us is that the petitioners are, by and large, commercial entities operating as going concerns. They have not been able to demonstrate that, upon the close of the relevant tax year, they were in any real or practical sense incapacitated from discharging the liability arising from the imposition of the super tax. Not one taxpayer before us who admittedly fell within the ambit of Section 4C denied that it had profits exceeding Rs. 150 million for Tax Year 2022 and onwards. We are mindful then that the contention, therefore, is not one of impossibility, but of objection in principle. As we have already held, hardship and inconvenience are not grounds upon which a tax may be invalidated. Courts sit in judgment over the constitutionality of a tax which is limited to whether it is enacted by the competent legislature, is not discriminatory or confiscatory.”*

*“82. We have observed that a good deal of the confusion before us arises from an imprecise use of the expression "deemed" or "presumptive" income. Under the ITO, 1979, the income charged under Sections 80C and 80CC was deemed because receipts denoting the value of goods are not ordinarily income in the commercial sense, and required a legislative fiction to be treated as such. Under Section 4C(2), by contrast, the sources listed are not deemed income: profit on debt, dividend, brokerage and commission, capital gains, salary, income from business, income from property, and income from other sources are all amounts that stand on their own as income, without any need for deeming. The expression "presumptive" is therefore not an accurate description of such sources of income.”*

### **CONCLUSION**

104. For the foregoing reasons, and after due consideration of the submissions advanced at the bar, 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. It is declared that Section 7E of the Ordinance is ultra vires to the Constitution, and is, therefore, void ab initio and of no legal effect.

105. Applying the aforesaid principles, we are constrained to hold that section 7E of the Ordinance is, in pith and substance, a tax on the capital value of immovable property. The characterization of the levy as one on “deemed income” is merely illusory and does not

withstand constitutional scrutiny. The provision, therefore, falls outside the legislative competence of the Federal Legislature.

106. Consequently, any and all proceedings, actions, assessments, demands, or notices initiated or taken pursuant thereto shall stand annulled, being without lawful authority and jurisdiction. The respondents are restrained from giving effect to the impugned provision in any manner whatsoever.

107. Before parting with this judgment, it is considered appropriate to address the objection raised by the learned counsel for the taxpayers, Mr. Faisal Siddiqui, has raised an objection with regard to the constitution of the Bench, contending, with reference to the Supreme Court Rules, 1980, that the present matter ought to have been heard by a Bench comprising not less than three members, whereas the same is being adjudicated upon by a Bench of two members, allegedly in violation of the applicable procedural framework adopted by this Court.

108. The objection, however, is devoid of substance and is accordingly overruled because this Court after its establishment adopted the Supreme Court Rules, 1980 and accordingly modified the Order XI through notification No. 13/Reg/2025-FCCP, dated 18<sup>th</sup> December, 2025 which is reproduced as under:

*“In pursuance of the decision taken in the Full Court Meeting of the Federal Constitutional Court of Pakistan dated 17.12.2025, and with the approval of the Hon'ble Chief Justice, the following modification is hereby notified for implementation:*

*1. The earlier decision of the Full Court, notified vide Notification No. F.24/4/2025-FCCP dated 17-11-2025, to the extent of the appeals arising out of judgments passed by a Division Bench of a High Court shall be heard by a Bench comprising not less than three Hon'ble Judges of this court, is hereby reviewed and modified.*

*2. Henceforth, appeals arising out of judgments passed by a Division Bench of a High Court may be heard and decided by a Bench comprising two Hon'ble Judges of the Federal Constitutional Court of Pakistan, to be nominated by the Hon'ble Chief Justice.*

*3. This modification shall have retrospective effect and shall apply to all such*

*appeals pending or instituted prior to the issuance of this Notification.*

*4. Save as modified hereinabove, all other provisions of Notification No. P.24/4/2025-FCCP dated 17-11-2025 shall remain unchanged and in force, until modified or superseded.”*

109. Moreover, it is a settled principle that the constitution of Benches is the exclusive prerogative of the Chief Justice, who is the master of the roster. In the absence of any express statutory or constitutional mandate requiring a Bench of a specified numerical strength for the adjudication of the present lis, a Bench comprising two members cannot be held to be incompetent. The mere reference to procedural rules does not circumscribe the constitutional authority vested in the Chief Justice to constitute an appropriate Bench.

110. Accordingly, it is held that the present Bench is duly constituted and fully competent to hear and decide the matter.

**CHIEF JUSTICE**

**JUDGE**

**Islamabad,**  
07.05.2026  
**APPROVED FOR REPORTING**  
RajaAhsan/-