

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 03 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.27 & 37
2. For orders on CMA No.5/2024
3. For hearing of main case

07.05.2026

Messrs. Ameer Nausherwan Adil, Ghazi Khan Khalil, Asim Bin Majeed, Aftab Ali and Kumail Abbas, advocates for the applicant

Learned counsel states that two questions arise out of the impugned order. Firstly is the issue of retrospectivity of Super Tax and the said issue has been decided in favour of the applicant department by the honourable Federal Constitution Court of Pakistan in the case of DG Khan Cement Company Limited and another vs. The Federation of Pakistan thr. Secretary Revenue Islamabad and others (CA No.1243/2020) and connected matters on 27.01.2026. The other issue is that of capital gains and that issue has been decided in favour of the respondent / taxpayer by the honourable Federal Constitution Court of Pakistan.

Learned counsel states that it may be just and proper to set aside the impugned order and remand back the matter to the learned Tribunal so that the adjudication may be repeated inter alia with the aforesaid and that interests of neither party are affected. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Amjad