

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D- 7341 of 2022

Date

Order with signature of Judge

1. For order on CMA No.1890/2023
2. For hearing of CMA No.31102/2022
3. For hearing of main case.

**20.01.2023.**

Mr. Ameen M. Bandukda, Advocate for Petitioners.

Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General along with  
Mr. G.M Bhutto, Assistant Attorney General

1) Urgent application is granted.

2-3. Through this Petition, the Petitioner has challenged the vires of Section 8(2) of the Finance Act, 2022 whereby, Capital Value Tax has been levied on moveable and immovable assets of the tax payers. The said controversy already stands decided by this Court vide Judgment dated 30.12.2022 passed in C. P. No. D-4942/2022 and other connected matters whereby, the Petitions have been dismissed.

Accordingly, this Petition is dismissed for the reasons so assigned in the aforesaid Judgment dated 30.12.2022 passed in C. P. No. D-4942/2022 and other connected matters.

**J U D G E**

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Amjad/PA