

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D- 7816, 5743, 5745, 6778, 6830, 6908, 6909, 6939, 7251,  
7319, 7509, 7510, 7590, 7673, 7778, 7779, 7860, 7861, 7862, 7863,  
7864, 7891 & 7998 of 2022

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Date Order with signature of Judge

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1. For hearing of CMA No.33122/2022
2. For hearing of main case.

**07.02.2023.**

Messrs. Syed Hamza Hashmi, Asad Vellani, Shams Mohiuddin Ansari, Abdul Rahim Lakhani, Abdul Jabbar Mallah, Atta Muhammad Qureshi, Muhammad Tariq, Abid Shahban, Imtiaz Ali, Naveeda Bisharat, Abdallah Azzaam Naqvi, Muhammad Ali Aziz, Aman Aftab, Muhammad Aleem, Jawaid Farooqi, Inzimam Sharif, advocates for the petitioners

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

1-2. Through these Petitions, 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, these Petitions are 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. Office is directed to place copy of this order in connected matters as above.

**J U D G E**

**J U D G E**

Amiad/PA