

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-104 / 2025

Date

Order with signature of Judge

FRESH CASE.

- 1) For orders on Misc. No. 487/2025.
- 2) For orders on Misc. No. 488/2025.
- 3) For orders on Misc. No. 489/2025.
- 4) For hearing of main case.

13.01.2025.

Mr. Muhammad Nasir, Advocate for Petitioner.
Mr. Kashif Nazeer, Assistant Attorney General.

- 1) Granted.
- 2) Granted subject to all just exceptions.
- 3 & 4) 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 in a case reported as **Irfan Husain Hussain Halai & Others v. Federation of Pakistan and others (SBLR 2023 SINDH 780)** whereby, the Petitions have been dismissed. Learned Assistant Attorney General present in Court has been directed to waive notice as the matter is already decided.

Accordingly, this Petition is dismissed for the reasons so assigned in the aforesaid Judgment.

J U D G E

J U D G E

Arshad/