

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D-485 / 2023

Date

Order with signature of Judge

**FRESH CASE.**

- 1) For orders on Misc. No. 2154/2023.
- 2) For orders on Misc. No. 2155/2023.
- 3) For hearing of main case.

**24.01.2023.**

Mr. Imtiaz Ali, Advocate for Petitioner.  
Mr. Qazi Ayazuddin, Assistant Attorney General.  
Mr. G. M. Bhutto, Assistant Attorney General.

- 1) Granted.
- 2) Granted subject to all just exceptions.
- 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. 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 dated 30.12.2022 passed in C. P. No. D-4942 of 2022 and other connected matters.

**J U D G E**

**J U D G E**

Arshad/