

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D-31 / 2023

Date

Order with signature of Judge

**PRIORITY.**

- 1) For hearing of Misc. No. 113/2023.
- 2) For hearing of main case.

**31.10.2024.**

Mr. M. Hanif Faisal Alam, Advocate for Petitioner.  
Mr. Shah Hussain, Deputy Attorney General.  
M/s. Abdul Hakeem Junejo, Fahim Ali & Tauqeer Ahmed,  
Advocates for Respondent.

This matter pertains to the *vires* of section 4C of the Income Tax Ordinance 2001 and provision/s appurtenant thereto, related to imposition of super tax. The issue stands determined by this Division Bench of this Court in the case reported as ***Shell Pakistan Limited vs. Federation of Pakistan & Others (2023 PTD 607)***.

Therefore, in *mutatis mutandis* application of the reasoning and rationale so assigned in ***Shell Pakistan***, the subject petitions are also disposed of upon the same terms, being:

*“1. Sections 4C of the Income Tax Ordinance 2001 is read to reflect that the levy shall be applicable from the tax year 2023.*

*2. Notwithstanding the foregoing, the 1<sup>st</sup> proviso to Division IIB of Part I of the First Schedule to the Income Tax Ordinance 2001 is declared to be discriminatory, hence, ultra vires to the Constitution.*

*The operation of this judgment shall remain suspended for a period of sixty days from the date hereof; hence, the securities furnished pursuant to respective ad interim orders shall remain intact for the said period.”*

**J U D G E**

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Arshad/