

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 8102 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.

**19.03.2025**

Mr. Mushtaque Hussain Qazi, advocate for the petitioner.  
Mr. Qaim Ali Memon, advocate for the respondent.  
Mr. Kashif Nazeer, Assistant Attorney General.

The 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 in the case of *Shell Pakistan Limited vs. Federation of Pakistan & Others* (CP D 5842 of 2022 and connected petitions), vide short order announced on 22.12.2022 and detailed reasons issued on 13.01.2023 (“*Shell Pakistan*”).

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.”*

Judge

Judge