

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 91 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For hearing of CMA No.823/2026
3. For hearing of main case

11.05.2026

Mr. Faheem Ali Memon, advocate for the applicant
Mr. Sami-ur-Rehman advocate for respondent

Following question of law had been proposed for determination :

"Whether the learned ATIR erred in law in restricting the levy of Super Tax to 4% by relying upon the judgment of the Islamabad High Court in Pakistan Oilfields Limited (2024 SLD 1513), which stands overruled by the judgment of Honourable Federal Constitutional Court of Pakistan in C.A No. 1243 / 2020 D.G Khan Cement vs Federation of Pakistan & others?"

Learned counsel for the applicant states that the said question has been squarely decided in favour of the applicant department by virtue of recent judgment of the honourable Federal Constitution Court of Pakistan dated 27.01.2026 passed in the case of DG Khan Cement Company Limited and another vs. The Federation of Pakistan thr. Secretary Revenue Islamabad and others (CA No.1243/2020) and connected matters.

Learned counsel jointly state that this reference application be disposed of in favour of the applicant in *mutatis mutandis* application of the judgment supra. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Amjad