

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 54 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.520/2026
2. For hearing of main case

11.05.2026

Mr. Faheem Ali Memon, advocate for the applicant

Following question of law had been proposed for determination :

1. Whether the Learned Appellate Tribunal Inland Revenue has correctly held that super tax under section 4C (2)(ii) can not be allowed being illegal?
2. Whether the Learned Appellate Tribunal Inland Revenue has ignored that the Income Tax Ordinance, 2001 allows chargeability of 4C on FTR income as well when read with it's section 2(28A)?"

Learned counsel for the applicant states that service has been effected on the respondent and bailiff report attests to the said fact, is available on record.

Per learned counsel the questions proposed have already been decided in favour of the applicant department and against the respondent 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. He states that the said judgment is squarely binding upon this court, therefore, in *mutatis mutandis* application of the ratio enunciated the said questions be answered in favour of the applicant department. 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