

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

C.P No. D- 2733 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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Fresh Case.

1. For order on Misc. No. 10979/2026 (U/A)
2. For order on office objection No. 1.
3. For order on Misc. No. 10980/2026 (Exp/A)
4. For order on Misc. No. 10981/2026 (Stay/A)
5. For hearing of main case.

05.05.2026.

Mr. Junaid Ahmed, Advocate for the Petitioner.

The instant Petition has been filed by the Petitioner, in essence, to seek internal tax adjustments between themselves and the Respondent No. 2 / Federal Board of Revenue (“FBR”).

The Petitioner states they received a Demand Notice dated 06.02.2026 issued by the FBR, for payment of liability under *Super Tax*, in the amount of Rs. 36, 868,274/-.

The Petitioner have claimed that they have made prior payments to the FBR (on separate grounds) for which the Petitioner is entitled to tax refunds aggregating to Rs. 66,413,527/-. The Petitioner submits that since the FBR holds (alleged) refund amounts, the same should be adjusted against the *Super Tax* demand, and that no coercive action should be taken pursuant to the *Super Tax* Demand Notice dated 06.02.2026 sent by the FBR¹.

The claim of *Super Tax* is a separate claim from that of refund adjustment. The Petitioner has not shown any illegality with the Demand Notice, nor have they established any infirmity in the proceedings initiated by the Respondents, which were conducted under the Income Tax Ordinance 2001. The Petitioner has approached this Court seeking interference in tax / tax-refund calculations by the FBR.

¹ Available at Page 19 of the File

The Petitioner has failed to provide any cogent ground for interference, nor have they established any violation of their fundamental rights. Ascertaining such calculations of tax payments / refunds is the mandate of the Respondents / FBR, and not of this Court under its Constitutional Jurisdiction.

Accordingly, this Petition is dismissed *in limine*.

JUDGE

JUDGE