

# THE HIGH COURT OF SINDH KARACHI

## Present:

Mr. Justice Adnan Iqbal Chaudhry  
Mr. Justice Muhammad Jaffer Raza

C.P. No. D – 5728 of 2025

[Lucky Core Industries Limited versus FOP and others]

Petitioner : Lucky Core Industries Limited  
through Mr. Sagar Ladhani, Advocate.

Respondents 1, 3-4 : Nemo.

Respondent 2 : Commissioner Inland Revenue, Zone-  
III, LTU, Karachi, through Barrister  
Ghazi Khan Khalil, Advocate  
alongwith M/s. Zeeshan Ahmed,  
Aftab Ali and Shaharyar Ali,  
Advocates.

Date of hearing : 03-12-2025

Date of decision : 03-12-2025

## ORDER

**Adnan Iqbal Chaudhry J.** – Petitioner prays *inter alia*:

- (a) “declare that the amendment brought into clause (103-A) of Part I to the 2nd Schedule of the Income Tax Ordinance, 2001 by section 5(50)(A)(iv) of the Finance Act, 2016, whereby group relief us 59-B of the Income Tax Ordinance, 2001 has been deleted from the said clause (103-A) to be completely *malafide*, without jurisdiction, illegal, void *ab-initio* and of no legal effect;”

Such petitions have already been dismissed by this Court by judgment reported at *International Brands Limited versus Federation of Pakistan* [2024 PTD 49]. Counsel for the Petitioner submits that though Petitioner was also party to that judgment, the instant petition is for a subsequent tax period and is therefore a fresh cause of action, hence a fresh petition. He further submits that in pending appeals before the Honorable Supreme Court of Pakistan, interim relief is not accorded for subsequent tax periods. In view of the explanation offered by counsel for the Petitioner, we dismiss this petition for reasons already set-out by this Court in the case of *International Brands Limited versus Federation of Pakistan* [2024 PTD 49].

JUDGE

JUDGE