

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D- 5451 of 2022  
C. P. NO. D- 5587 of 2022

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Date	Order with signature of Judge
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1. For hearing of CMA No.23839/2022
2. For hearing of main case.

**07.02.2023.**

Mr. Muhammad Asad Ashfaq Tola, Advocate for Petitioner along with Mr. Muhammad Amayad Ashfaq Tola Advocate

Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General along with Mr. G.M Bhutto, Assistant Attorney General

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1 & 2) Through these Petitions, the Petitioner has challenged the vires of Section 8(2) of the Finance Act, 2022 whereby, Capital Value Tax has been levied on moveable and immovable assets of the tax payers. Earlier these petitions were coming up along with CP D 4942/2022 and other connected matters, but subsequently the same were detagged. The issue of Capital Value Tax has already been decided by this Court vide judgment dated 30.12.2022 passed in C. P. No. D-4942/2022 and other connected matters whereby, the Petitions have been dismissed. Learned Assistant Attorney General present in Court has been directed to waive notice as the matter is already decided.

Accordingly, these Petitions are dismissed for the reasons so assigned in the aforesaid Judgment dated 30.12.2022 passed in C. P. No. D-4942/2022 and other connected matters. Office to place copy of this order in the connected petitions as above.

**J U D G E**

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Amjad/PA