

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D-727 of 2023

Date

Order with signature of Judge

**PRIORITY.**

- 1) For hearing of Misc. No. 3328/23.
- 2) For hearing of main case.

**15.02.2023.**

Mr. Fiaz Durrani along with Ms. Samia Faiz Durrani, Advocate for Petitioner.

Mr. G.M Bhutto, Assistant Attorney General.

This matter pertains to the *vires* of section 4C of the Income Tax Ordinance 2001 and provision/s appurtenant thereto, related to imposition of super tax. The issue stands determined by this Division Bench in the case of ***Shell Pakistan Limited vs. Federation of Pakistan & Others*** (CP D 5842 of 2022 and connected petitions), vide short order announced on 22.12.2022 and detailed reasons issued on 13.01.2023 ("*Shell Pakistan*").

Therefore, in *mutatis mutandis* application of the reasoning and rationale so assigned in ***Shell Pakistan***, the subject petition is also disposed of upon the same terms, being:

*"1. Sections 4C of the Income Tax Ordinance 2001 is read to reflect that the levy shall be applicable from the tax year 2023.*

*2. Notwithstanding the foregoing, the 1<sup>st</sup> proviso to Division IIB of Part I of the First Schedule to the Income Tax Ordinance 2001 is declared to be discriminatory, hence, ultra vires to the Constitution.*

*The operation of this judgment shall remain suspended for a period of sixty days from the date hereof; hence, the securities furnished pursuant to respective ad interim orders shall remain intact for the said period."*

**JUDGE**

**JUDGE**

Ayaz