

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 8165 of 2022

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Date	Order with signature of Judge(s)
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1. For orders on CMA No.34453/202.
2. For orders on CMA No.34454/2024.
3. For hearing of main case.

**23.01.2025**

Mr. Fahad Khan, advocate for the petitioner.  
Ms. Alizeh Bashir, Assistant Attorney General.

1. Exemption granted subject to all just exceptions.

2&3. Through this Petition, the Petitioners have 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. The said controversy already stands 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 waives notice and states that it may be appropriate to dismiss the petition in mutatis mutandis application of the aforesaid judgment.

Accordingly, this Petition is 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.

Judge

Judge