

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P.No.D-257 of 2023

DATE ORDER WITH SIGNATURE(S) OF JUDGE(S)

For hearing of main case.

24.04.2025

Mr.Ovais Ali Shah, Advocate for the Petitioner.
Ms.Mehreen Ibrahim, D.A.G.

The 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 petitions are 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 1st 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