

“elementary and essential principles” unless the same had been expressly excluded by the enactment empowering him to so act. Whereas in the *Mrs. Anisa Rehman v. P.I.A.C. and another* (1994 SCMR 2232), it was held by this Court that there is judicial consensus that the Maxim *audi alteram partem* is applicable to judicial as well as to non-judicial proceedings. The above Maxim will be read in as a part of every statute if the right of hearing has not been expressly provided therein.

10. In the wake of above discussion, we do not find any illegality or perversity in the impugned judgment passed by the learned High Court. Consequently, this petition is dismissed and leave is declined.

*Petition dismissed.*

**[(2024) 130 TAX 394 (H.C. Isl.)]**

[IN THE ISLAMABAD HIGH COURT, ISLAMABAD]

*Present: Sardar Ejaz Ishaq Khan, J.*

**PAKISTAN OILFIELDS LIMITED AND OTHERS**

*Versus*

**FEDERATION OF PAKISTAN AND OTHERS**

**Writ Petition no.2436 of 2023**

**decided on 15.03.2024**

**INCOME TAX ORDINANCE, 2001 (XLIX OF 2001)**

**Sections:** 2(13), 2(38A), 4C, 147, 177, 207, 208, 209, & 214 - Finance Act, 1973, Articles 175(2), 199 & 199(1)(c) - Civil Procedure Code, 1908, Sections: 20(c) & 117 - Definitions - Super tax - Chargeability - Advance tax paid by the taxpayer - Income tax authorities - Cause of action - Challenge to the retrospective applicability of the substituted Division II B of Part I of the First Schedule to the Income Tax Ordinance, 2001 brought about by the Finance, Act, 2023 - Filing of writ petitions by the Petitioners - Maintainability - Application of impugned amendment - Whether prospective or retrospective - **Question of -**

**FACTS**

By this writ petition a common challenge to the retrospective applicability of the substituted Division II B of Part I of the First Schedule to the Income Tax Ordinance, 2001, brought about by the Finance Act, 2023, which went into force on the 1st of July, 2023. The effect of the impugned amendment was that super tax on some income slabs stood revised and increased

retrospectively for the tax year 2023 over and above the rates that would otherwise have applied for the tax year 2023 were the impugned amendment not passed.

All the petitions pray for the primary and dominant relief that the impugned amendment be struck down for imposing or increasing a tax liability on retrospective basis, praying in concomitance for section 4C continuing to be read down as already held in the earlier judgment titled Fauji Fertilizer Company Limited and another versus Federation of Pakistan and others in Writ Petition no. 4027 of 2022.

### **ARGUMENTS**

Ms. Hamid, representing the Chief Commissioner Inland Revenue at Karachi objected to the maintainability of those petitions before this Court where the petitioners were, for the purposes of income tax, subject to the territorial jurisdiction of a tax circle other than Islamabad. Her objection was that the Chief Commissioner at Karachi was not performing functions within the territorial jurisdiction of the Islamabad High Court and, therefore, no directions could be issued to him under Article 199 of the Constitution by this Court.

Mr. Khalid Javed's summation was invaluable in its elegant simplicity without sacrificing any of its scholarly depth. He summed it up best: the dominant purpose or object is a question of fact to be ascertained in each case. I couldn't agree more. He went on to submit, and correctly so, that the tax statutes contained provisions relating to the levy or charge of tax as well as machinery or adjudication provisions for the determination of individual rights or liabilities. Where the dominant issue was the vires of the statute or its interpretation, the presence of the Federal Government and/or FBR may be necessary and sufficient. However, for the cases falling in the latter category involving individual assessments or issues requiring factual determination, the presence of the concerned local Commissioner or Collector may be necessary for the proper determination of the rights or liabilities of the parties. It was then for Dr. Farogh Naseem to address the jurisdictional question on a wider plane. He submitted that the respondent's reliance on *Amin Textile Mills (Pvt.) Ltd vs Islamic Republic of Pakistan & others* was incorrect.

Dr. Naseem made detailed and eloquent submissions on the applicability of sections 20(c) and 117 CPC in favour of maintainability of a petition where the cause of action partly or wholly arose. He concluded by reiterating the cumulative effect of Articles 199 and 175(2) of the Constitution read with PLD 1970 SC 1 (*Hussain Bakhsh*) to submit that Article 199 was not exhaustive, and, in view of Article 175(2) and *Hussain Bakhsh*(supra), the jurisdiction of the Court under Article 199 was regulated by the CPC, which would include the grant of consequential relief in relation to a respondent or a territory where a cause of action would partly arise.

**DECISION**

**(a) Held maintainability of writ petition** - The petitions are held to be maintainable for asking for the declaratory relief against retrospective application of the super tax rates levied or revised by the Impugned Amendment.

[Page 398]A.

**(b) Impugned Amendment has no retrospective application** - It is declared that the Impugned Amendment has no retrospective application for tax year 2023 or for any period prior to the date of promulgation of the Impugned Amendment.

[Page 398]B.

[Case-law referred.]

Mr. Salman Akram Raja, Mr. Khalid Javed, Dr. Muhammad Farogh Naseem, Mr. Ahmed Jamal Sukhera, Mr. Ijaz Ahmad, Mr. Hyder Ali Khan, Mr. Sikandar Bashir Mohmand, Hafiz Muhammad Idris, Mr. Asad Ladha, Mr. Adnan Haider Randhawa, Mr. Ovais Ali Shah, Mr. Muhammad Asad Ashfaq Tola, Mr. Usman Shoukat, Mr. Rashid Hafeez, Mr. Muhammad Younis, Mr. Shahbaz Shah, Mr. Jahangir Awan, Mr. Jawad A. Qureshi, Mr. Asad Zaman Tarar, Mr. Uzair bin Shafie, Hafiz Munawar Iqbal, Mr. Ahsan Jamal Pirzada, Mr. Imran Khan, Mr. Abdullah Noor, Mr. Hamza Azmat Khan, Ms. Samia Faiz Durrani, Mr. Asmar Tariq Mayo, Mirza Rifaqat Ali Baig, Mr. Mahmood Arif, Mr. Muhammad Usman Rafique, Mr. Iftikhar Nawaz Gujjar, Hafiz Tanveer Nasir, Syed Muhammad Ghazenzur, Syed Nawazish Hussain, Ms. Ramsha Banuri, Mr. Khurram Shahbaz Butt, Mr. Muhammad Shahrukh Sheikh, Mr. Aziz ul Haq Nishtar, Syed Farid Ahmed Bukhari, Mr. Akhlaq Ahmed Bhatti, Mr. Muhammad Aqib, Mr. Sikandar Ilyas, Mr. Hamza Waheed, Mr. Muhammad Shaheer Roshan, Mr. Hassan Khan Durrani, Mr. Anique Salman Malik, Mr. Usman Salic, Mr. Khaliq Zaman, Mr. Saadat Ali Syed, Mr. Aitzaz ul Haque, Mr. Haroon Dugal, Sardar Alam Shafiqat, Mr. Ali Raza Kamboh, Mr. Amayed Ashfaq Tola, Mr. Rashid Mehar, Mr. Sohail Mahmood, Mr. Haider Waheed, Mr. Jahanzeb Awan, Mr. Ammar Athar Saeed, Mr. Umer Ijaz Gillani, Mr. Muhammad Alee, Malik Bashir Ahmad Khalid, Mr. Emad ul Hassan, Mr. Muhammad Imran ul Haq, Mr. Wasi Ullah Khan, Ms. Faryal Shah, Mr. Hashim Khalil, Mr. Sufiyan Zaman, Mr. Hamza Siddiqui, Mr. Khalil ur Rehman, Mr. Noman Amin Farooqi, Mr. Khurram M. Hashmi, Mr. Muhammad Mohsin Nazir, Mr. Kamran Ilyas Raja, Mr. Habib Qazi, Mr. Muhammad Adil Saeed, Mr. Muhammad Ali Mehdi, Syed Nasir Ali Gilani, Mr. Nasir Mehmood, Qazi Umair Ali, Malik Ahsan Mehmood and Malik Nasir Abbas Awan Advocates for the petitioners in their respective petitions.

Barrister Munawar Iqbal Duggal, Additional Attorney General along with Hafiz Ahmad Rasheed, Assitant Attorney General

Ms. Asma Hamid, Dr. Farhat Zafar, Mr. Babar Bilal, Ms. Sana Azhar, Mr. Noor Ahsan, Mr. Hassan Ali, Mr. Muhammad bin Majid, Mr. Ghulam Rasool Bhatti and Mr. Osama Shahid, Advocates for the Respondents.

Sabir Hussain, Legal Advisor, CM Pak, Hafiz Bilal bin Akbar, Deputy Director and Shoaib Ali Khan, Assistant Director Legal DRAP, Raja Shayan, Law Officer Mari Petroleum Company Ameer ul Azeem, Representatives of the departments.

Assisted by Sakeena Bangash, Law Clerk, Islamabad High Court.

Date of hearing: 15.03.2024

## J U D G M E N T

**[The Judgment of the Court was delivered by Sardar Ejaz Ishaq Khan, J.]** - By this common judgment, the writ petitions listed in Annex-B are decided, as they entail a common challenge to the retrospective applicability of the substituted Division II B of Part I of the First Schedule to the Income Tax Ordinance, 2001, brought about by the Finance Act, 2023, which went into force on the 1<sup>st</sup> of July, 2023 (hereinafter, the **Impugned Amendment**).

2 The effect of the Impugned Amendment was that super tax on some income slabs stood revised and increased retrospectively for the tax year 2023 over and above the rates that would otherwise have applied for the tax year 2023 were the Impugned Amendment not passed.

3 The rates prescribed in Division II B owe their ‘chargeability’ to section 4C of the Ordinance. It is common ground that section 4C after the Impugned Amendment remained substantially as it was when introduced by the Finance Act, 2022, and, except for its applicability for purposes of advance tax also, was not amended by the Impugned Amendment.

4 All the petitions pray for the primary and dominant relief that the Impugned Amendment be struck down for imposing or increasing a tax liability on retrospective basis, praying in concomitance for section 4C continuing to be read down as already held in the earlier judgment titled *Fauji Fertilizer Company Limited and another versus Federation of Pakistan and others* in Writ Petition no. 4027 of 2022.

5 It is settled that a Single Judge is bound by his own judgment: see *Mono Engineering (Pvt.) Ltd vs Karachi Development Authority (1999 YLR 1340)* and *Muhammad Muzzafar Khan vs M. Yusuf Khan (PLD 1959 SC 9)*. Apart from the question of maintainability of some of the

petitions for falling within a tax jurisdiction other than Islamabad, of which more will be said later, section 4C remains as it was, and so is to be governed by *Fauji Fertilizer*. As for the levy with retrospective basis, this point has been dealt with in much detail in *Fauji Fertilizer*, and is not repeated here; the reasoning, analysis and the decision of this Court in *Fauji Fertilizer* applies for this judgment also. This inevitability was pointed out to Ms. Hamid for the respondents very early on in these petitions, but she chose nonetheless to make submissions aimed at the possibility of the retrospective leviability of enhanced rates of super tax being upheld as legal and valid by this Court notwithstanding *Fauji Fertilizer*. The case would have been decided long ago, were it not for the rather extended submissions on maintainability, during which Ms Hamid's sojourns to the Supreme Court finally led the Supreme Court directing this Court to decide the case today, which direction was conveyed to this Court verbally by Mr. Ladha with Ms. Hamid confirming. I receive that direction with grateful relief. Ms. Hamid's written submissions are very much part of the record as are the written submissions of all the other learned counsels.

6 Ms. Hamid for the Chief Commissioner Inland Revenue at Karachi objected to the maintainability of these petitions at Islamabad. For the convenience of the reader, the discussion on the maintainability question is set out in Annex-A to this judgment as a stand-alone analysis. Based on that analysis, such petitions are also held maintainable.

7 For the foregoing reasons:

- i) The petitions are held to be maintainable for asking for the declaratory relief against retrospective application of the super tax rates levied or revised by the Impugned Amendment; A
- ii) It is declared that the Impugned Amendment has no retrospective application for tax year 2023 or for any period prior to the date of promulgation of the Impugned Amendment; B
- iii) A direction is accordingly issued to the respondent Federal Board of Revenue to issue an administrative instruction under section 214(1) of the Ordinance to all inland revenue officers subordinate to the FBR to apply the Impugned Amendment prospectively only and, while doing so, to read down and apply section 4C in terms of the *Fauji Fertilizer* judgment (for the validity of an administrative instruction by FBR, see para 17 of Annex-A);
- iv) The Impugned Amendment is valid and legal to the extent super tax becomes payable thereunder as advance tax under section

147 of the Ordinance; provided that, super tax shall remain to be computed in accordance with the *Fauji Fertilizer* judgment even when payable as advance tax;

- v) Writ petition no. 184 of 2024, and any other petitions where the petitioners had already approached another High Court challenging the Impugned Amendment or any act or proceeding taken thereunder before coming to this Court, are dismissed;
- vi) In respect of petroleum exploration and production companies, the aforesaid declarations and directions will apply, *mutatis mutandis*, in terms spelt out in paragraph 5(4) of the *Fauji Fertilizer* judgment; and
- vii) All the interim orders passed to date now merge in this final judgment.

8 Disposed of accordingly.

#### **Annex-A: Maintainability**

1 Mr. Hamid, representing the Chief Commissioner Inland Revenue at Karachi, objected to the maintainability of those petitions before this Court where the petitioners were, for the purposes of income tax, subject to the territorial jurisdiction of a tax circle other than Islamabad. Her objection was that the Chief Commissioner at Karachi was not performing functions within the territorial jurisdiction of the Islamabad High Court and, therefore, no directions could be issued to him under Article 199 of the Constitution by this Court.

2 I wonder if the respondents have considered the implications of their argument all the way through. If their argument were to be accepted at the rather simplistic level at which it is posited, it would mean that the Karachi High Court would no longer be able to pass any direction to, say, the Drug Regulatory Authority of Pakistan, the National Electric Power Regulatory Authority, or PEMRA, or any other Federally constituted body, if they did not have any office in Karachi, even though any impugned order of theirs affected a business in Karachi! Their argument has far reaching and quite perilous consequences, depriving all the High Courts but the Islamabad High Court of their essentially Federal character in relation to Federal laws and acts. This point is elaborated later while summing up the submissions of Dr. Farogh Naseem, but is summarized here to say that it is not the physical presence of the person in the territorial jurisdiction that should be the exclusive criterion, but that the ‘performance’ – the effect – of the functions within the territorial

jurisdiction should matter. But, just to clarify, that formulation is not the sole ground why those petitions are held maintainable in this case.

3 Another point requires attention early on: the false spectre of the Commissioner at Karachi being in contempt of the Karachi High Court if he does not collect the super tax. This argument is contumacious, and has been portrayed speciously before this Court and, this Court is informed, before the Supreme Court also. To clarify, the Karachi High Court in the earlier round of litigation in *Shell Pakistan Limited vs Federation of Pakistan and others*<sup>1</sup> only declined the prayer for the declaration that section 4C inserted vide the Finance Act 2022 was *ultra vires* on a prospective basis; no consequential relief or directions to recover super tax were issued to the Chief Commissioner Karachi on this score. When another High Court's judgment comes along reading down section 4C, then, for being a Federal functionary, the Commissioner at Karachi is bound to walk the narrowest sphere delineated by a cumulative reading of the judgments of all the High Courts, which necessitate, as the matters stand today, that he applies section 4C as read down by this Court. Any other approach would spell chaos. The matter can eventually be settled by the Supreme Court in appeal, but until then, propriety and the dignity of the High Courts demands the above approach. The matter would have been different if there was any affirmative direction to the Chief Commissioner by the Karachi High Court in *Shell* and, if that were the case, I would have stayed my hand. But that is not the case, and there is not point fear-mongering with a false logic.

4 We pause here to note that the foremost prayer clause in all the petitions sought a declaratory relief, namely, for the Impugned Amendment to be either declared *ultra vires* or for it to be applied and read down on terms ordered in the *Fauji Fertilizer* judgment. All the other prayer clauses were consequential only in seeking mandamus or a prohibitory injunction. The primary and dominant prayer was for a declaration in terms of Article 199(1)(c), directed at an act done within the jurisdiction of this Court, namely, the passage of the Impugned Amendment with retrospective effect.

5 *Sandalbar Enterprises (Pvt.) Ltd vs Central Board of Revenue and Others*<sup>2</sup> is not only distinguishable, but also goes against the proposition urged. That case commenced after the Customs authorities at Karachi had already passed an assessment order and levied regulatory duty on the consignment imported by the petitioners at Karachi. The notification issued by the Federal Government at Islamabad imposing the regulatory

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1 CPD 5842 of 2022

2 PLD 1997 SC 334, a judgment of a two-member bench.

duty was also challenged, but the Supreme Court found that ‘*the thrust of the attack of the petitioners was directed against the order of assessment*’<sup>1</sup>. The Supreme Court made the ‘thrust’ distinction quite clear by observing that ‘*[I]f the petitioners would have not challenged the assessment order, but would have confined their challenge to the vires of the notification, one could urge that the Lahore High Court would have jurisdiction in the matter.*’<sup>2</sup> In the petitions before me, the ‘thrust’ indubitably is on the vires of the Impugned Amendment promulgated in Islamabad.

6 In *Flying Kraft Paper Mills (Pvt.) Ltd. vs Central Board of Revenue, Islamabad*,<sup>3</sup> the Supreme Court held that both the High Courts at Peshawar and Rawalpindi Bench of the Lahore High Court had concurrent jurisdiction where the relief claimed was, respectively, against an order of the Collector of Customs and Central Excise at Peshawar and against the Central Board of Revenue at Islamabad. Although the law report indicates that one of the considerations before the Supreme Court was that the jurisdiction of the Rawalpindi Bench of the Lahore High Court was never objected to by the respondents in the earlier rounds of litigation, the Supreme Court observed ‘apart from that consideration’ as follows:

Apart from it, we find that besides the order of the Collector of Customs and the Central Excise, in the first petition filed before the High Court at Rawalpindi, the order of C.B.R. which functions at Islamabad, was also questioned. In the writ petition filed after post-remand proceedings, not only the order of the Collector was challenged but relief was also claimed against C.B.R., and as such it could not be argued that in the circumstances, the Rawalpindi Bench of Lahore High Court had no territorial jurisdiction in the matter. We have examined the facts of *Sandal bar Enterprises (Pvt) Limited Versus C.B.R.* (supra), cited by the learned Deputy Attorney General, and are of the view that the facts of that case were quite distinguishable from the facts of the present case.

7 *Trading Corporation of Pakistan (Pvt) Ltd vs Pakistan Agro Forestry Corporation of Pakistan (Pvt) Ltd and another*<sup>4</sup> was a case concerning a public tender for the import of sugar invited by the Trading Corporation of Pakistan (TCP). The TCP objected to the jurisdiction of

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1 Paragraph 4 of the law report.

2 Ibid.

3 1997 SCMR 1874

4 2000 SCMR 1703

the Rawalpindi Bench of the Lahore High Court on the grounds that both the TCP and the bidder had their principal offices at Karachi, the contract between them was made at Karachi, and the transaction in question was also entered into at Karachi and therefore the High Court at Karachi only had jurisdiction in the matter. A three member-bench of the Supreme Court rejected that objection, finding that *TCP was a Federal Government owned corporation trading for and on behalf of the Federal Ministry of Commerce and acted on the instructions of the Government of Pakistan*<sup>1</sup>, the tenders in question were called by the TCP at the instance of the Economic Coordination Committee of the Cabinet at Islamabad, and the “[R]ejection of the representation<sup>2</sup> further confirms that respondent no.2<sup>3</sup> has the dominion over the matters of petitioner”. The Supreme Court thus agreed with the Single Judge of the Rawalpindi Bench of the Lahore High Court rejecting the objection to maintainability on the ground that the “...*affairs of Trading Corporation of Pakistan are being controlled by the Ministry of Commerce at Islamabad*”. The Supreme Court in *Trading Corporation* applied *Flying Kraft*<sup>4</sup>.

8 After analysing a long list of citations, including *Sandalbar* and *Trading Corporation*, and referring to the analysis of the case law on the subject in ‘exhaustive detail’ in *Messrs Ibrahim Fibers Ltd. vs Federation of Pakistan*,<sup>5</sup> His Lordship Mr. Justice Munib Akhtar (when at the Sindh High Court) held in *A.R Khan & Sons (Pvt) Ltd vs Federation of Pakistan*<sup>6</sup> that the Karachi High Court had jurisdiction because the respondents Gawadar Port Authority, its subsidiary and concessionaire PSA Gawadar Pte Limited, and the Trading Corporation of Pakistan, all fell within the territorial jurisdiction of the High Court at Karachi, and the fact that the disputed contract awarded by the respondents for stevedoring services at the Gawadar port in competition with the services of the petitioners was to be performed at Gawadar would not deprive the High Court at Karachi of its jurisdiction where the challenge was to the procurement of competing services by the TCP without floating a tender as required under the PPRA Rules. The Division Bench held that it had jurisdiction and observed as follows:

Since both PSA Gwadar and TCP are within the territorial limits of this Court and are otherwise amenable to its jurisdiction the

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1 Paragraph 10 of the law report.

2 The bidder’s representation for refund of the bid money

3 The Ministry of Commerce at Islamabad

4 See paragraph 11 of the judgment.

5 PLD 2009 Karachi 154

6 2010 CLC 1810 at paragraph 15 of the judgment

petition is maintainable here. The mere fact that the actual physical acts, which would result from the illegalities allegedly committed by the aforesaid two respondents, would occur at Gwadar port, is not a determinative factor: Furthermore, it is also possible that in a given situation, more than one High Court may have jurisdiction under Article 199 of the Constitution just as, in a suit, more than one civil court may have jurisdiction over the matter, in which case it is open to the aggrieved party or the plaintiff, as the case may be, to choose the court in which proceedings are to be initiated.

9 The aforesaid passage well answers the question before me. The mere fact that the petitioners have filed or will file their tax returns and will be deemed assessed in Karachi or Lahore with the assessments and returns scrutinized by the tax officials is not the determinative factor *per se*. It is not the administrative act of the receipt of tax returns and scrutiny thereof, nor for that matter the power to raise the demand for super tax that is exercisable by the revenue officers in the respective jurisdictions that is, to use the *Sandalbar* term, the ‘thrust’ of the petitioners’ case, nor, to use the *Messrs Sethi and Sethi Sons vs Federation of Pakistan*<sup>1</sup> term, the ‘dominant objective’ of these petitions, rather, it is the legality, interpretation, and the application of the Impugned Amendment which is both the thrust and the dominant objective of these petitions which is antecedent to the ‘machinery’ acts of filing of tax returns in Karachi or Lahore and any assessment proceedings that may follow thereon.

10 The exposition of the ‘dominant objective’ doctrine by His Lordship, Hon’ble Mr. Justice Syed Mansoor Ali Shah (when at the Lahore High Court) expands on the aforesaid and other judgments and, in my humble view, does not alter the conceptual construct of *Sandalbar*, *Trading Corporation* and *Flying Kraft* cases. Rather, it builds on them. It needs to be remembered that *Sethi and Sethi* was a case concerning a tax fraud leading to the Directorate General of Intelligence and Investigation at Karachi issuing the notices impugned in that writ petition. That is to say, *an act or proceeding* had already been set in motion, just as it was in *Sandalbar*, quelling which remained the dominant objective (or ‘thrust’, per *Sandalbar*) and the subsidiary challenge to the underlying legal framework was only in support of an act (or assessment in *Sandalbar*) that had already been performed. In the petitions before me, the cause of action does not emanate from any act or proceedings of the Chief Commissioner at Karachi, but emanates out of the Impugned Amendment.

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1 2012 PTD 1869

11 Mr. Khalid Javed's summation was invaluable in its elegant simplicity without sacrificing any of its scholarly depth. He summed it up best: *the dominant purpose or object is a question of fact to be ascertained in each case*. I couldn't agree more. He went on to submit, and correctly so, that the tax statutes contained provisions relating to the levy or charge of tax as well as machinery or adjudication provisions for the determination of individual rights or liabilities. Where the dominant issue was the vires of the statute or its interpretation, the presence of the Federal Government and/or FBR may be necessary and sufficient. However, for the cases falling in the latter category involving individual assessments or issues requiring factual determination, the presence of the concerned local Commissioner or Collector may be necessary for the proper determination of the rights or liabilities of the parties. He then proposed the test, namely, '*whether the dominant purpose of the present petitions, i.e., the challenge to the Impugned Amendment, may be adjudicated upon by the Islamabad High Court in the presence of the Federal Government and FBR and without requiring any factual input or assistance from the respective local Commissioners Inland Revenue falling outside the territorial limits of the Islamabad High Court?*' The answer to that question is self-evidently in favour of acceptance of jurisdiction.

12 It was then for Dr. Farogh Naseem to address the jurisdictional question on a wider plane. He submitted that the respondent's reliance on *Amin Textile Mills (Pvt.) Ltd vs Islamic Republic of Pakistan & others*<sup>1</sup> was incorrect, as *Amin Textile* was a leave refusing order by a three-member bench of the Supreme Court, in which *Flying Kraft* was distinguished, while *Sandalbar* was applied. But it must not be lost sight of, he cautioned, that no reasoning has been given in *Amin Textile* as to why *Flying Kraft* would not apply and why *Sandalbar* would apply and so, he added, *Amin Textile* case was a *sub-silentio* verdict having no binding effect.<sup>2</sup> Furthermore, *Amin Textile* was a three-member bench judgment that could not have departed from *Flying Kraft* rendered earlier in time by a bench of equivalent strength and necessitated the formation of a larger bench if it were to be departed from.

13 Dr. Naseem made detailed and eloquent submissions on the applicability of sections 20(c) and 117 CPC in favour of maintainability

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1 1998 SCMR 2389

2 Sindh High Court Bar Association through its Secretary and another vs Federation of Pakistan through Secretary, Ministry of Law and Justice, Islamabad and others (PLD 2009 SC 879 at p. 1239ZZZZ), Chaudhary Parvez Elahi Versus Deputy Speaker, provincial Assembly of Punjab, Lahore and others (PLD 2023 SC 539 atp 581 L)

of a petition where the cause of action partly or wholly arose<sup>1</sup> and went on to cite the application of this principle in *The Collector versus M/S. Rais Khan Limited*<sup>2</sup>, *Anoud Power Generation Limited versus Federation of Pakistan and others*<sup>3</sup>, and *Messrs Lucky Cement Limited versus The Central Board of Revenue*<sup>4</sup>.

14 He concluded by reiterating the cumulative effect of Articles 199 and 175(2) of the Constitution read with PLD 1970 SC 1 (*Hussain Bakhsh*) to submit that Article 199 was not exhaustive, and, in view of Article 175(2) and *Hussain Bakhsh(supra)*<sup>5</sup>, the jurisdiction of the Court under Article 199 was regulated by the CPC, which would include the grant of consequential relief in relation to a respondent or a territory where a cause of action would partly arise.

15 But his final submission was the most interesting and relevant, which brings me to conclude that the Commissioner at Karachi is indeed performing functions relatable to the territory of Islamabad and his physical presence in Karachi is only secondary. Dr. Naseem submitted that, as the taxes collected at Karachi were to be credited into the Federal Consolidated Fund<sup>6</sup> at Islamabad, the *performance of the function* of collection of taxes at Karachi was relatable to Islamabad and, therefore, the High Court at Islamabad had jurisdiction. For this argument, he cited *Asghar Hussain vs Election Commission of Pakistan*<sup>7</sup>, wherein the Supreme Court held that the High Court of the erstwhile East Pakistan had jurisdiction over the Election Commission because it was performing functions in connection with the affairs of the Federation with direct consequences for East Pakistan and it did not matter if the Election Commission did not have its main office in East Pakistan.

16 Ms. Hamid's submission, buttressed by tables listing the dates of filing of returns by those petitioners in Karachi before they came to this Court, rests on the annoyance as to why they came to Islamabad. The witty answer was given by Mr. Haider Ali Khan, referring to the following passage by Lord Denning M.R. in *The Atlantic Star*<sup>8</sup>, which may be read with 'Islamabad' for 'England' in the last line to drive the point home:

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1 Citing *Hussain Bakhsh vs Settlement Commissioner, Rawalpindi and Others* PLD 1970 SC 1 at pp.6 and 7

2 1996 SCMR 83

3 PLD 2001SC 340

4 PLD 2001 Peshawar 7

5 See also *The Murree Brewery Co. Ltd. Vs Pakistan* (PLD 1972SC 279)

6 Under Article 78 of the Constitution

7 PLD 1968 SC 37

8 1973 IQ.B.364

If a plaintiff considers that the procedure of our courts, or the substantive law of England, may hold advantages for him superior to that of any other country, he is entitled to bring his action here...This right to come here is not confined to Englishmen. It extends to any friendly foreigner. He can seek the aid of our courts if he desires to do so. You may call this “forum-shopping” if you please, but if the forum is England, it is a good place to shop in, both for the quality of the goods and the speed of service.

Her argument, resting on sections 2(13) and 2(38-A) of the Income Tax Ordinance, 2001, defining the office of the Commissioner and the Officer of Inland Revenue, respectively, read with section 209 of the Ordinance stipulating that the Chief Commissioner was to perform the powers and functions conferred on him under the Ordinance, was that the Chief Commissioner was an ‘independent’ functionary, rendering the exercise of those powers and functions a ‘self-contained’ one and confined to the respective territorial jurisdiction. Her submissions, however, did not span section 214 of the Ordinance, 2001 which stipulates that ‘...*all income tax authorities and other persons employed in the execution of this Ordinance shall observe and follow the orders, instructions and directions issued by the Board*’.

17 Her reliance on a judgment of a Division Bench of the Lahore High Court in WP no. 15880/2021 titled *D.G. Khan Cement Company Limited versus the Federal Board of Revenue*<sup>1</sup> to urge the independence of the Chief Commissioner is, with the utmost respect, completely misplaced, because that decision concerned the powers of selection for audit by the Commissioner under section 177 of the Ordinance and, given the statutory delineation of the respective criteria for audit selection by the FBR and the Commissioner, the Court naturally concluded this statutory scheme to exclude the general subordination of the Commissioner’s functions to the instructions and orders of the FBR. That case was simply one of a special provision excluding the general provision, and by no means holds for the proposition urged that the Chief Commissioner exercises a function independent altogether of the respondents, the Federal Government and the Federal Board of Revenue. The passage cited by Ms. Hamid from *Central Insurance Company vs The Central*

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<sup>1</sup> Which relied on and cited several other judgments of the other High Courts, including Pakistan Tobacco Company Limited vs Federation of Pakistan in W.P. no. 272/2021, which in turn cited several other judgments, was also in relation to the question of contested jurisdictional overlap on audit selection between the FBR and the Commissioner, and all those judgments, despite being presented to the Court as a massive bundle, do not require any independent analysis.

*Board of Revenue*<sup>1 2</sup>, to urge that FBR could not issue directions to the Commissioner, was rendered in the context of the CBR itself interpreting the provisions of the Ordinance, which, according to the Supreme Court, could only be done by judicial organs for the purposes of the judicial and quasi-judicial functions of those officers. In the instant case, the FBR is not being directed by this Court to 'interpret' the law by a direction to its subordinate officers, but merely to convey that one of the High Courts has read down section 4C and that the officer ought to apply that interpretation where it is not under any mandamus to the contrary by any other High Court. Such a direction will only be administrative in nature by the test prescribed in *Central Insurance*, and therefore beyond the pale of the restriction cited by Ms. Hamid.

The other judgments cited by her in this context, including in relation to the power of the Commissioner to raise a demand and thereafter to proceed to recover the super tax if it is not paid in accordance with the demand under section 4C, are only machinery powers and in no manner any different from the machinery powers conferred on the Inland Revenue Officers for assessment and recovery of various other taxes on income under the Ordinance, and this point is confirmed by the shorthand reference to the powers under Chapters 10 and 11 conferred on the Commissioner for the purposes of demand and recovery under subsection (5) of section 4C.

18 Above all, the Chief Commissioner's powers and functions owe their existence to and can only be exercised in accordance with and in furtherance of the charging provisions of the Ordinance. The former is subordinated to the latter. It is absurd to say that the Commissioner can assess and recover a tax which is not warranted by the charging provisions as interpreted by the Courts. The dominant and primary prayer in the petitions before me assail the charging provision and, since that declaration is granted, the subsidiary powers and functions of assessment and recovery must follow and trail the law on the charging provisions as enunciated by the Courts from time to time.

19 This plank of her submission rests on the premise that a direction to the Chief Commissioner at Karachi (or Lahore) will invariably be passed directly by this Court. Her citation of paragraph 4 of a two-member bench of the Supreme Court in *Mst. Shahida Maqsood versus President*

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1 1993 SCMR 1232

2 The petitioner had assailed the re-opening of an assessment when no fresh facts have been discovered by Income Tax Officer for re-opening of the assessment under the provisions of section 65 of the erstwhile Income Tax Ordinance, 1979, except that the Income Tax Department had received a circular from the Central Board of Revenue.

of *Pakistan*<sup>1</sup> reiterating the obvious that a High Court does not pass directions to persons not within its territorial jurisdiction rests on that premise, it being noted that the dominant prayer clause in that case was for a direction to be issued to the respondents to provide a certified copy of an order of the President.

20 It was a fortuitous coincidence that the written submissions by Mr. Ijaz Ahmed ASC appearing in WP no. 3656/2023 turned out to map the conclusions that I would have dictated for the questions under consideration. With appreciative gratitude, I reproduce below his written submissions with some edits:

- a) The primary and dominant relief in these petitions is the declaratory relief relating to the legality or vires of the Impugned Amendment to the extent of its retrospective application.
- b) The relief relating to any directory or prohibitory injunction to any of the respondents is merely consequential to the primary relief. This is for the reason that, unless the declaratory relief is granted, the directory or prohibitory relief cannot possibly be granted.
- c) In a case where the legality of a Federal statute is challenged, this Court most definitely has the territorial jurisdiction for the following reasons:
  - i. The Federal Capital is the seat of the Federal Government, which is the proponent of every Finance Act. A Finance Bill is introduced as a money bill under Article 73 of the Constitution to give effect to the financial proposals of the Federal Government. This is expressly noted in the preamble of a Finance Bill as well as Finance Act and, in case of Finance Act, 2023, it reads as follows:

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2023, and to amend certain laws.
  - ii. Consequently, the most relevant party to the proceedings is the Federation, which is also the beneficiary of the revenue generated from the taxation measures.
- d) The consequential directory or prohibitory relief is with regard to the collection of the tax and is primarily sought against the Federal Board of Revenue, which is empowered to “examine,

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<sup>1</sup> 2005 SCMR 1746

supervise and oversee the general administration of this Ordinance” as provided in section 207(2) of the Ordinance.

- e) As regards all the other authorities specified in section 207(1) of the Ordinance:
- i) They are subordinate to the FBR as provided in section 207(3) of the Ordinance;
  - ii) They are appointed by the FBR as provided in section 208 of the Ordinance;
  - iii) Their jurisdiction is determined by the FBR as provided in section 208 of the Ordinance; and
  - iv) They are bound by the orders, instructions and directions of the FBR as provided in section 214 of the Ordinance.
- f) Accordingly, any other income tax authority is only impleaded as an abundant caution and in order to inform them of the proceedings pending before the Court. Impleading any such subordinate authority does not affect the territorial jurisdiction of this Court in matters of present nature.
- g) A declaratory relief granted by this Court with regard to legality or vires of a statute would be *in rem* and shall be applicable to every person in Pakistan who could be subject to such law, notwithstanding the tax jurisdiction, office or works location of such person. But in case of a conflict with another High Court’s judgment, the tax officer is to ascertain and act on the principle of abundant caution by delineating the narrowest sphere identified by a cumulative reading of those conflicting judgments and cannot take refuge in a territorial limitation argument. Where one High Court declares a law to be invalid and another does not, but the latter stops short of issuing a mandamus, the judgment declaring the invalidity is to be honoured by a person performing functions in connection with the affairs of the Federation, and not just of a Province.
- h) Without prejudice to the above, the present petitions have not arisen out of any proceedings initiated or action taken by an income tax authority which exercises jurisdiction beyond the territorial jurisdiction of this Court. These petitions have arisen solely out of the Impugned Amendment. Therefore the challenge to the territorial jurisdiction is wholly misconceived.

- i) The Supreme Court in *Flying Kraft, Trading Corporation and Anoud Power*<sup>1</sup> has held that, in case of primary cause being against the Federal Government or Federal Board of Revenue, the Court having territorial jurisdiction on the Federal Capital will have concurrent jurisdiction with the other High Courts that may have jurisdiction on account of cause of action having partly accrued within the territorial jurisdiction of such High Court.
- j) *Amin Textile* and *Sandalbar*, being leave granting orders, do not override *Flying Kraft, Trading Corporation* and *Anoud Power*. *Sandalbar* itself acknowledged the concurrent jurisdiction principle if the assessment order had not been passed already.

21. Ms. Hamid on the last day of her submissions passed on the verbal direction of the Supreme Court for this Court to also consider a judgment of a four-member bench of the Supreme Court in *Taufiq Asif vs General (Retd.) Pervez Musharraf and others* (CP 3797-2020) while deciding the question of maintainability, and she read paragraph 13 of the said judgment which, however, does not lay down any new principle but pretty much follows *Sandalbar*, *Amin Textile* and *Sethi and Sethi*. That judgment again reminds us of Mr. Khalid Javed's submission that what is the dominant objective is a question of fact in each case. The Supreme Court held in *Taufiq Asif* that "No person can, therefore, seek relief regarding an act of a Federal body from one High Court and relief regarding an act done in furtherance of or pursuance [sic!] to that act from another High Court. Both reliefs must be sought in one petition and adjudicated by the High Court which has territorial jurisdiction over both acts." I must confess that I am at a bit of a loss as to how the factual matrix underpinning *Taufiq Asif* has any parallel to the case at hand, and can only surmise that the Supreme Court was not properly assisted while explaining the factual background relevant to the question of

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1 *Anoud power Generation Limited and others vs Federation of Pakistan*, PTD 2001 SC 340. In this case the companies that intended to set up power projects in various parts of the country had challenged the applicability and vires of a notification issued by the Federal Government. The petitions were filed before the Lahore High Court Rawalpindi bench. The objection to the territorial jurisdiction of the said High Court was repelled by the Hon'ble Supreme Court as follows:

18. As far as question of jurisdiction of the High Court under section 20 C.P.C is concerned it depends upon the nature of relief which has been claimed. Undoubtedly the Respondent companies have not opened letter of credits nor they were contemplating to install power projects the territorial jurisdiction of Lahore High Court but they challenged vires of the amending Notification No.584(1) /95 dated 1st July, 1995 issued by Federal Government having its offices in Islamabad which falls within the territorial jurisdiction of Lahore High Court, therefore, in view of the judgments reported in the cases of the Lahore high Court, Rawalpindi Bench had jurisdiction to adjudicate upon the matter."

(Page 354 and 355 of the report)

maintainability of the petitions at hand. To clarify, the petitioners before me have not spanned two separate High Courts, as did the parties in *Taufiq Asif* by challenging the acts and proceedings of the Special Court at Islamabad before the Islamabad High Court, with the respondents then challenging the proceedings taken by the Special Court by filing another petition before the Lahore High Court, with the latter assuming jurisdiction for the reason that the acts of filing the complaint and constituting the Special Court were the acts of the Federal Government over which it had jurisdiction. That is to say, two courts were activated to the same end, which is obviously not the case here, as the petitioners have chosen to come to one Court, and no proceedings in relation to the Impugned Amendment by the petitioners before me were filed before the Karachi High Court.

*Order accordingly.*

**Annex-B: List of Connected Cases**

1	W.P. 2436/2023	Pakistan Oilfields Limited V/S FOP etc.
2	W.P. 2437/2023	M/s Attock Petroleum Ltd. V/S FOP etc.
3	W.P. 2438/2023	M/s Attock Oil Company Ltd. V/S FOP etc.
4	W.P. 2439/2023	M/s Attock Refinery Ltd. V/S FOP etc.
5	W.P.2829/2023	Pakistan Mobile Communications V/S FOP etc.
6	W.P. 2830/2023	M/s Linkdot Net Telecom Ltd. V/S FOP etc.
7	W.P. 2834/2023	Pakistan Tobacco Company Ltd. V/S FOP etc.
8	W.P. 2858/2023	M/s Fauji Fertilizer Bin Qasim Pvt. V/S FOP etc.
9	W.P. 859/2023	M/s Fauji Fertilizer Company Pvt. V/S FOP etc.
10	W.P. 2876/2023	M/s UCH Power (Pvt.) Ltd. V/S FOP etc.
11	W.P. 2877/2023	M/s UCH-II Power (Pvt.) Ltd. V/S FOP etc.
12	W.P. 892/2023	M/s Tourism Promotion Services (Pak) Ltd. V/S FOP etc.
13	W.P. 894/2023	M/s Haidri Beverages (Pvt.) Ltd. V/S FOP etc.
14	W.P. 895/2023	M/s Beverage Plus Pvt. Ltd. V/S FOP etc.
15	W.P. 896/2023	Shuaib Anwar Malik V/S FOP etc.
16	W.P. 899/2023	M/s Engro Elengy Terminal (Pvt.) V/S FOP etc.
17	W.P. 901/2023	M/s Engro Vopak Terminal Limited V/S FOP etc.
18	W.P. 902/2023	M/s Engro Fertilizer Limited etc. V/S FOP etc.

19	W.P. 903/2023	M/s Engro Polymer & Chemicals Ltd. V/S FOP etc.
20	W.P. 904/2023	M/s Engro Powergen Thar Pvt. Ltd. V/S FOP etc.
21	W.P. 905/2023	M/s Thar Power Company Ltd. V/S FOP etc.
22	W.P. 906/2023	M/s Sindh Engro Coal Mining Co. Ltd. V/S FOP etc.
23	W.P. 907/2023	M/s Engro Corporation Limited etc. V/S FOP etc.
24	W.P. 2921/2023	M/s EFU General Insurance Limited etc. V/S FOP through Secretary, Revenue Division etc.
25	W.P. 2922/2023	M/s EFU Life Assurance Limited V/S FOP through Secretary, Revenue Division etc.
26	W.P. 2923/2023	M/s Jubilee General Insurance Co. Ltd. V/S FOP through Secretary, Revenue Division etc.
27	W.P. 2924/2023	M/s Adamjee Insurance Co. Ltd. V/S FOP through Secretary, Revenue Division etc.
28	W.P. 2925/2023	M/s MSC Mediterranean Shipping Co. S.A. V/S FOP through Secretary, Revenue Division etc.
29	W.P. 2926/2023	M/s MSC Agency Pakistan (Pvt.) Ltd. V/S FOP through Secretary, Revenue Division etc.
30	W.P. 2927/2023	M/s Orient Overseas Container Line Limited V/S FOP through Secretary, Revenue Division etc.
31	W.P. 2928/2023	M/s OOCL Pakistan (Pvt.) Ltd. V/S FOP through Secretary, Revenue Division etc.
32	W.P. 2929/2023	M/s ANL PTE Singapore Ltd. V/S FOP through Secretary, Revenue Division etc.
33	W.P. 2930/2023	M/s CMA CGM Pakistan Pvt. Ltd. V/S FOP through Secretary, Revenue Division etc.
34	W.P. 2931/2023	M/s J&P Coats Pakistan Pvt. Ltd. V/S FOP through Secretary, Revenue Division etc.
35	W.P. 2932/2023	M/s PUMA Energy Pakistan (Pvt.) Ltd. V/S FOP through Secretary, Revenue Division etc.
36	W.P. 2933/2023	M/s Glaxo Smith Kline Pakistan Ltd. V/S FOP through Secretary, Revenue Division etc.
37	W.P. 2934/2023	M/s Packages Limited V/S FOP through Secretary, Revenue Division etc.
38	W.P. 2935/2023	M/s IGI Holdings Limited V/S FOP through Secretary, Revenue Division etc.

39	W.P. 2936/2023	M/s Tri-Pak Films Limited V/S FOP through Secretary, Revenue Division etc.
40	W.P. 2937/2023	M/s Sanofi-Aventis Pakistan Limited V/S FOP through Secretary, Revenue Division etc.
41	W.P. 2938/2023	M/s Bulleh Shah Packaging (Pvt.) Ltd. V/S FOP through Secretary, Revenue Division etc.
42	W.P. 2939/2023	M/s DIC Pakistan Limited V/S FOP through Secretary, Revenue Division etc.
43	W.P. 2940/2023	M/s Packages Convertors Limited V/S FOP through Secretary, Revenue Division etc.
44	W.P. 2941/2023	M/s Al-Ghazi Tractors Limited V/S FOP through Secretary, Revenue Division etc.
45	W.P. 2942/2023	M/s COSCO Shipping Pakistan (Pvt.) Ltd. V/S FOP through Secretary, Revenue Division etc.
46	W.P. 2943/2023	M/s Sharaf Shipping Agency (Pvt.) Ltd. V/S FOP through Secretary, Revenue Division etc.
47	W.P. 2944/2023	M/s China Power Hub Generation Co. Pvt. Ltd. V/S FOP through Secretary, Revenue Division etc.
48	W.P. 2945/2023	M/s Prime Pakistan Ltd. V/S FOP through Secretary, Revenue Division etc.
49	W.P. 2946/2023	M/s Prime AEP Limited V/S FOP through Secretary, Revenue Division etc.
50	W.P. 2947/2023	M/s Prime Pakistan (M) Limited V/S FOP through Secretary, Revenue Division etc.
51	W.P. 2948/2023	M/s Martin Dow Limited V/S FOP through Secretary, Revenue Division etc.
52	W.P. 2949/2023	M/s International Brands Limited V/S FOP through Secretary, Revenue Division etc.
53	W.P. 2950/2023	M/s Tower Share (Pvt.) Ltd V/S FOP through Secretary, Revenue Division etc.
54	W.P. 2951/2023	Azmeh Dawood V/S FOP through Secretary, Revenue Division etc.
55	W.P. 2952/2023	Muhammad Hussain Dawood V/S FOP through Secretary, Revenue Division etc.
56	W.P. 2953/2023	Mst. Sabrina Dawood V/S FOP through Secretary, Revenue Division etc.

57	W.P. 2954/2023	M/s Searle Company Limited V/S FOP through Secretary, Revenue Division etc
58	W.P. 2955/2023	M/s Searle Biosciences (Pvt.) Ltd V/S FOP through Secretary, Revenue Division etc.
59	W.P. 2956/2023	Asif Jooma V/S FOP through Secretary, Revenue Division etc
60	W.P. 2957/2023	Kulsum Dawood V/S FOP through Secretary, Revenue Division etc.
61	W.P. 2958/2023	M/s Searle Pakistan Limited V/S FOP through Secretary, Revenue Division etc.
62	W.P. 2959/2023	M/s Dawood Corporation (Pvt.) Ltd. V/S FOP through Secretary, Revenue Division etc.
63	W.P. 2960/2023	Abdul Samad Dawood V/S FOP through Secretary, Revenue Division etc.
64	W.P. 2961/2023	M/s Martin Dow Marker Limited V/S FOP through Secretary, Revenue Division etc.
65	W.P. 2962/2023	M/s Dawood Investments (Pvt.) Ltd. V/S FOP through Secretary, Revenue Division etc.
66	W.P. 2963/2023	Dawood Hercules Corporation Limited V/S FOP through Secretary, Revenue Division etc.
67	W.P. 2964/2023	M/s Dawood Lawrencepur Limited V/S FOP through Secretary, Revenue Division etc.
68	W.P. 2965/2023	M/s Cyan Limited V/S FOP through Secretary, Revenue Division etc
69	W.P. 3020/2023	M/s Kay & Emms Pvt. Ltd. V/S FOP etc.
70	W.P. 3023/2023	M/s Huawei Technologies Pakistan Pvt. Ltd. V/S FOP etc.
71	W.P. 3031/2023	M/s Meher Spring Pvt. Ltd. V/S FOP etc.
72	W.P. 3032/2023	PTCL V/S FOP through Secretary, M/o Finance
73	W.P. 3033/2023	Khursheed Bano Iqbal V/S FOP through Secretary, M/o Finance
74	W.P. 3034/2023	M/s Reliance Cotton Spinning Mills Ltd. V/S FOP through Secretary, M/o Finance
75	W.P. 3035/2023	M/s Gul Ahmed Energy Ltd. V/S FOP through Secretary, M/o Finance
76	W.P. 3036/2023	M/s Gul Ahmad Textile Ltd. V/S FOP through Secretary, M/o Finance

77	W.P. 3037/2023	M/s Artistic Milliners Pvt. Ltd. V/S FOP through Secretary, M/o Finance
78	W.P. 3038/2023	Zahid Majeed V/S FOP through Secretary, M/o Finance
79	W.P. 3039/2023	Mohamed Bashir V/S FOP through Secretary, M/o Finance
80	W.P. 3040/2023	M/s Tata-Textile Mills Ltd. V/S FOP through Secretary, M/o Finance
81	W.P. 3041/2023	Danish Iqbal V/S FOP through Secretary, M/o Finance
82	W.P. 3042/2023	M/s Gul Power Wind Power Limited V/S FOP
83	W.P. 3043/2023	Shabbir Mohammed V/S FOP through Secretary, M/o Finance
84	W.P. 3044/2023	Abrar Hasan V/S FOP through Secretary, M/o Finance
85	W.P. 3045/2023	Zain Bashir V/S FOP through Secretary, M/o Finance
86	W.P. 3046/2023	Jawaid Iqbal V/S FOP through Secretary, M/o Finance
87	W.P. 3047/2023	Saad Iqbal V/S FOP through Secretary, M/o Finance
88	W.P. 3048/2023	Ms. Margaret Elizabeth Majeed V/S FOP through Secretary, M/o Finance
89	W.P. 3049/2023	Miqdad Mehmood V/S FOP through Secretary, M/o Finance
90	W.P. 3050/2023	M/s Sapphire Textile Mills Ltd. V/S FOP through Secretary, M/o Finance
91	W.P. 3051/2023	Azhar Mohamed V/S FOP through Secretary, M/o Finance
92	W.P. 3052/2023	Javed Ahmed V/S FOP through Secretary, M/o Finance
93	W.P. 3053/2023	M/s Metro Power Co. Ltd. V/S FOP through Secretary, M/o Finance
94	W.P. 3054/2023	Metro Wind Power Ltd. V/S FOP through Secretary, M/o Finance
95	W.P. 3055/2023	Ahmad Javed V/S FOP through Secretary, M/o Finance

96	W.P. 3056/2023	M/s Sapphire Finishing Mills Ltd. V/S FOP through Secretary, M/o Finance
97	W.P. 3057/2023	Ziad Bashir V/S FOP through Secretary, M/o Finance
98	W.P. 3058/2023	Shahid Anwar V/S FOP through Secretary, M/o Finance
99	W.P. 3059/2023	M/s Sapphire Fibres Limited V/S FOP through Secretary, M/o Finance
100	W.P. 3060/2023	Natasha Iqbal V/S FOP through Secretary, M/o Finance
101	W.P. 3061/2023	Muhammad Zaki Bashir V/S FOP through Secretary, M/o Finance
102	W.P. 3062/2023	M/s Artistic Garments Industries Pvt. Ltd. V/S FOP through Secretary, M/o Finance
103	W.P. 3063/2023	Shabbir Ahmed V/S FOP through Secretary, M/o Finance
104	W.P. 3064/2023	Alia Javed V/S FOP through Secretary, M/o Finance
105	W.P. 3065/2023	M/s ATC Holdings Pvt. Ltd. V/S FOP through Secretary, M/o Finance
106	W.P. 3066/2023	M/s Ameer Cotton Mills Ltd. V/S FOP through Secretary, M/o Finance
107	W.P. 3067/2023	M/s Diamond Fabrics Ltd. V/S FOP through Secretary, M/o Finance
108	W.P. 3068/2023	Yaqoob Ahmed V/S FOP through Secretary, M/o Finance
109	W.P. 3069/2023	M/s Fatima Fertilizer Co. Ltd. V/S FOP through Secretary, M/o Finance
110	W.P. 3075/2023	M/s Soorty Enterprises Pvt. Ltd. V/S FOP through Secretary, M/o Finance etc.
111	W.P. 3076/2023	M/s Zahra Textile Ltd. V/S FOP through Secretary, M/o Finance
112	W.P. 3092/2023	M/s Habib Bank Limited V/S FOP through Secretary M/o Finance etc.
113	W.P. 3093/2023	M/s United Bank Limited V/S FOP through Secretary M/o Finance etc.
114	W.P. 3094/2023	M/s Allied Bank Limited V/S FOP through Secretary M/o Finance etc.

115	W.P. 3095/2023	M/s Meezan Bank Limited V/S FOP through Secretary M/o Finance
116	W.P. 3096/2023	M/s Shell Pakistan Limited V/S FOP through Secretary M/o Finance etc.
117	W.P. 3097/2023	M/s Archroma Pakistan Limited V/S FOP through Secretary M/o Finance etc.
118	W.P. 3098/2023	M/s AGP Limited V/S FOP through Secretary, M/o Finance etc.
119	W.P. 3099/2023	M/s Lottee Chemical (Pakistan) Ltd. V/S FOP etc.
120	W.P. 3100/2023	M/s Genix Holdings (Pvt.) Ltd.V/S FOP through Secretary, M/o Finance etc.
121	W.P. 3101/2023	Qasim International Container Terminal Pakistan Ltd. V/S FOP through Secretary M/o Finance etc.
122	W.P. 3102/2023	Abbott Laboratories Pakistan Limited V/S FOP through Secretary M/o Finance etc.
123	3103/2023	M/s OBS Healthcare Pvt. Ltd. V/S FOP through M/o Finance etc.
124	W.P. 3104/2023	Farrukh Abdul Qadir Merchant etc. V/S FOP through Secretary M/o Finance etc.
125	W.P. 3105/2023	Habib Bank Limited V/S FOP through Secretary M/o Finance etc.
126	W.P. 3106/2023	M/s United Bank Limited V/S FOP through Secretary, M/o Finance etc.
127	W.P. 3107/2023	M/s Meezan Bank Limited V/S FOP through Secretary M/o Finance
128	W.P. 3108/2023	M/s Standard Chartered Bank (Pakistan) Limited V/S FOP through Secretary M/o Finance etc.
129	W.P. 3109/2023	M/s Industrial & Commercial Bank of China, Pakistan V/S FOP through Secretary M/o Finance etc.
130	W.P. 3110/2023	M/s Bank Islami Pakistan Limited, Karachi V/S FOP through Secretary M/o Finance etc.
131	W.P. 3111/2023	M/s JS Bank Limited V/S FOP through Secretary M/o Finance etc.
132	W.P. 3112/2023	M/s Allied Bank Limited V/S FOP through Secretary M/o Finance

133	W.P. 3113/2023	M/s Bank Al-Falah Limited V/S FOP through Secretary M/o Finance etc.
134	W.P. 3114/2023	M/s Reckitt Benckiser Pakistan Ltd. V/S FOP through Secretary Revenue Division etc.
135	W.P. 3163/2023	M/s Trans World Associates V/S FOP etc.
136	W.P. 3191/2023	Imtiaz Hussain Abbasi V/S Fop and others
137	W.P. 3213/2023	M/s Atlas Honda Limited V/S FOP through Secretary Revenue Division etc.
138	W.P. 3214/2023	The Hub Power Company Ltd.V/S FOP through Secretary Revenue Division etc.
139	W.P. 3215/2023	M/s DHL Pakistan (Private) Limited V/S FOP through Secretary Revenue Division etc.
140	W.P. 3216/2023	M/s CMA CGM V/S FOP through Secretary Revenue Division etc.
141	W.P. 3217/2023	M/s Jubilee Life Insurance Company Ltd. V/S FOP through Secretary Revenue Division etc.
142	W.P. 3218/2023	M/s DSV Air & Sea Pakistan (SMC-Private) Limited V/S FOP through Secretary Revenue Division etc.
143	W.P. 3219/2023	M/s Al Haj Pakistan Exploration Limited V/S FOP through Secretary Revenue Division etc.
144	W.P. 3220/2023	M/s Al Haj Pakistan Kirthar B.V. V/S FOP through Secretary Revenue Division etc.
145	3221/2023	M/s Al Haj Pakistan Kadanwari Limited V/S FOP through Secretary Revenue Division etc.
146	W.P. 3247/2023	Port Qasim Electric Power Company Ltd. V/S FOP etc.
147	W.P. 3249/2023	M/s OBS AGP (Pvt.) Ltd.V/S F.O.P
148	W.P. 3255/2023	M/S Security General Insurance company Limited V/S F.O.P Through Ministry of Finance
149	W.P. 3260/2023	Alfalah Insurance Company Limited V/S F.O.P Through Secretary Revenue Division
150	W.P. 3261/2023	Amir Waliuddin Chishti V/S Pakistan & Others
151	W.P. 3262/2023	Saqib Hussain Shirazi V/S Pakistan & others
152	W.P. 3263/2023	Ali Hussain Shirzai V/S F.O.P & Others
153	W.P. 3264/2023	Amir Hussain Shirizi V/S F.O.P & Others

154	W.P. 3265/2023	Ifthikhar Hussain Shirazi V/S F.O.P & Others
155	W.P. 3273/2023	M/s Rajby Industries V/S FOP etc.
156	W.P. 3280/2023	IBL Healthcare Limited V/S FOP through Secretary Revenue etc.
157	W.P. 3281/2023	M/s TOWER SHARE INC V/S FOP through Secretary Revenue etc
158	W.P. 3286/2023	M/s Trans World Associates V/S FOP
159	W.P. 3294/2023	M/s Arzoo Textile Mills Ltd. V/S FOP etc.
160	W.P. 3295/2023	Muhammad Aurangzeb V/S FOP through its Secretary etc.
161	W.P. 3315/2023	M/s Liberty Dharaki Power Ltd V/S FOP through Secretary Revenue Division etc.
162	W.P. 3319/2023	Banyer Pakistan (pvt) Ltd V/S FOP, etc.
163	W.P. 3358/2023	Al Shifa Hospital V/S FOP etc.
164	W.P. 3404/2023	Siemens (Pakistan) Engineering Company Limited V/S FOP through Secretary Revenue Division etc.
165	W.P. 3405/2023	M/s Louis Dreyfus Company Pakistan (Private) Limited V/S FOP through Secretary Revenue Division etc.
166	W.P. 3406/2023	M/s South Asia Pakistan Terminals Limited V/S FOP through Secretary Revenue Division etc
167	W.P. 3407/2023	M/s Nalco Pakistan (Private) Limited V/S FOP through Secretary Revenue Division etc.
168	W.P. 3408/2023	Muhammad Ali Tabba V/S FOP through Secretary Revenue Division etc
169	W.P. 3409/2023	M/s Lipton Pakistan Limited V/S FOP through Secretary Revenue Division etc
170	W.P. 3414/2023	M/s Polish Oil and Gas Company - Pakistan Branch V/S FOP etc.
171	3449/2023	Al Abbas Sugar Mills Limited V/S FOP through Secretary Revenue Division etc.
172	W.P. 3450/2023	M/s Habib Sugar Mills Limited V/S FOP through Secretary Revenue Division etc
173	W.P. 3451/2023	Irfan Saddiqui V/S FOP through Secretary Revenue Division etc.

174	W.P. 3453/2023	Arif ul Islam V/S FOP through Secretary Revenue Division etc
175	W.P. 3456/2023	M/s Attock Petroleum LTD Employees Welfare Trust V/S FOP through Secretary Revenue Division etc.
176	W.P. 3475/2023	M/s Getz Pharma (Pvt.) Ltd. V/S FOP through Secretary Revenue Division etc.
177	W.P. 3476/2023	M/s Mullar and Phipps Pakistan Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
178	W.P. 3504/2023	M/s Askari General Insurance Co Ltd V/S FOP through Secretary Revenue Division etc.
179	W.P. 3505/2023	M/s Frontier Foundry Steel Ltd. V/S FOP through Secretary Revenue Division etc.
180	W.P. 3506/2023	Arif Habib V/S FOP through Secretary Revenue Division etc
181	W.P. 3507/2023	Mohammad Tariq Rafi V/S FOP through Secretary Revenue Division etc.
182	W.P. 3508/2023	M/s Arif Habib Ltd V/S FOP through Secretary Revenue Division etc.
183	W.P. 3509/2023	M/s Siddiq Sons Ltd V/S FOP through Secretary Revenue Division etc
184	W.P. 3514/2023	Ms FFC Energy Ltd.V/S FOP through Secretary Revenue Division etc.
185	W.P. 3516/2023	M/s Zhongxiang Telecom Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
186	W.P. 3537/2023	Fawad Ahmed Mukhtar V/S FOP through Secretary Revenue Division etc.
187	W.P. 3538/2023	M/s Pak Brunei Investment Company V/S FOP through Secretary Revenue Division etc.
188	W.P. 3539/2023	Faisal Ahmed V/S FOP through Secretary Revenue Division etc.
189	W.P. 3540/2023	Mst. Yumna A Jabbar Motiwala V/S FOP through Secretary Revenue Division etc.
190	W.P. 3541/2023	Fazal Mehmood Shiekh V/S FOP through Secretary Revenue Division etc.
191	W.P. 3542/2023	M/s Apical Pakistan Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.

192	W.P. 3543/2023	Shahbaz Yasin Malik V/S FOP through Secretary Revenue Division etc.
193	3544/2023	Shahid Malik V/S FOP through Secretary Revenue Division etc.
194	W.P. 3545/2023	Mst. Saima Shahbaz Malik V/S FOP through Secretary Revenue Division etc.
195	W.P. 3546/2023	M/s Hilton Pharma Pvt. Ltd V/S FOP through Secretary Revenue Division etc.
196	W.P. 3547/2023	M/s Sami Pharmaceuticals Pvt. Ltd V/S FOP through Secretary Revenue Division etc.
197	W.P. 3548/2023	M/s Asian Consumer Care Pakistan Pvt Ltd V/S FOP through Secretary Revenue Division etc.
198	W.P. 3549/2023	M/s Healthtek Pvt Ltd V/S FOP through Secretary Revenue Division etc.
199	W.P. 3550/2023	M/s Indus Motor Company Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
200	W.P. 3551/2023	M/s Dynea Pakistan V/S FOP through Secretary Revenue Division etc.
201	W.P. 3552/2023	Mst. Shagufta Ghulam V/S FOP through Secretary Revenue Division etc.
202	W.P. 3553/2023	M/s Thal Limited V/S FOP through Secretary Revenue Division etc.
203	W.P. 3554/2023	Mst. Farida Ali Asghar V/S FOP through Secretary Revenue Division etc.
204	W.P. 3555/2023	M/s Habib Metro Pakistan Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
205	W.P. 3556/2023	Ghulam Muhammad V/S FOP through Secretary Revenue Division etc.
206	W.P. 3557/2023	Rana Nasim Ahmed V/S FOP through Secretary Revenue Division etc.
207	W.P. 3558/2023	SGS Pakistan (Pvt) Ltd. V/S FOP through Secretary Revenue Division etc.
208	W.P. 3559/2023	Saifuddin Sistanwala V/S FOP through Secretary Revenue Division etc.
209	W.P. 3560/2023	Iqbal Ali Lakhani V/S FOP through Secretary Revenue Division etc.
210	W.P. 3561/2023	M/s Novartis Pharma (Pakistan) Ltd V/S FOP through Secretary Revenue Division etc.

211	W.P. 3562/2023	M/s Kuhene-Nagel Pvt. Ltd V/S FOP through Secretary Revenue Division etc.
212	W.P. 3563/2023	Danish Ali Lakhani V/S FOP through Secretary Revenue Division etc.
213	W.P. 3564/2023	M/s Unilever Pakistan Limited V/S FOP through Secretary Revenue Division etc.
214	W.P. 3565/2023	M/s Unilever Pakistan Foods Limited V/S FOP through Secretary Revenue Division etc
215	W.P. 3566/2023	M/s Hapag-Lyoyd Pakistan (Private) Limited V/S FOP through Secretary Revenue
216	W.P. 3567/2023	Pakistan Kuwait Investment Company (Private) Limited V/S FOP through Secretary Revenue Division etc.
217	W.P. 3568/2023	M/s SICPA Inks Pakistan Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
218	W.P. 3569/2023	M/s Mackinnon Mackenzie and Company of Pakistan Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
219	W.P. 3576/2023	Mr Khalid Mehmood V/S FOP through Secretary Revenue Division etc.
220	W.P. 3579/2023	M/s Karachi International Container Terminal Limited V/S FOP through Secretary Revenue Division etc.
221	W.P. 3588/2023	M/s Albaraka Bank (Pakistan) Limited V/S FOP through Secretary Revenue Division etc.
222	W.P. 3591/2023	Ali Akhai V/S FOP through Secretary Revenue Division etc.
223	W.P. 3592/2023	Mst. Anum Akhai V/S FOP through Secretary Revenue Division etc.
224	W.P. 3596/2023	Hassan Ali Khan V/S FOP through Secretary M/o Finance etc
225	W.P. 3597/2023	M/s Continental Biscuits Limited V/S FOP through Secretary, M/o Finance etc.
226	W.P. 3603/2023	M/s Asia Ghee Mills Pvt. Ltd V/S FOP through its Secretary, Revenue Division etc.
227	W.P. 3604/2023	M/s Coronet Foods Pvt Ltd V/S FOP through Secretary, Finance Division etc.
228	W.P. 3605/2023	Jahangir Khan Tareen V/S FOP through

		Secretary Revenue Division etc.
229	W.P. 3606/2023	Ali Khan Tareen V/S FOP through Secretary Revenue Division etc.
230	W.P. 3607/2023	M/S English Biscuit Manufactures Pvt. Ltd. V/S FOP & Others
231	W.P. 3617/2023	Rafiq Bhimjee V/S FOP through Secretary Revenue Division etc.
232	W.P. 3618/2023	Munir Bhimjee V/S FOP & others
233	W.P. 3623/2023	Muhammad Zubair Amin Motiwala V/S FOP through Secretary Revenue Division etc.
234	W.P. 3624/2023	M/s Ahmed Vegetable Oil and Ghee Mills Pvt. Ltd. V/S FOP through the Secretary Finance Division etc.
235	W.P. 3625/2023	M/s Dalda Foods Limited V/S FOP through Secretary Finance Division etc.
236	W.P. 3626/2023	M/s Ahmed Oil and Ghee Mills Limited V/S FOP through the Secretary Finance Division etc.
237	W.P. 3636/2023	M/s M.N, Textiles Pvt. Ltd V/S FOP through Secretary Finance Division etc.
238	W.P. 3637/2023	M/s Kassim Textile Pvt. Ltd V/S FOP through Secretary Finance Division etc.
239	W.P. 3638/2023	M/s Ismail industries Limited V/S FOP through Secretary Finance Division etc.
240	W.P. 3639/2023	M/s NFK Exports Pvt. Limited V/S FOP through the Secretary Finance Division etc.
241	W.P. 3640/2023	M/s Plastiflex Films Pvt. Ltd. V/S FOP through the Secretary Finance Division etc.
242	W.P. 3641/2023	M/s Kassim Private Limited V/S FOP through the Secretary Finance Division etc.
243	W.P. 3656/2023	Philip Morris (Pakistan) Limited V/S FOP
244	W.P. 3671/2023	M/s China Mobile Pakistan LDI Limited V/S FOP etc.
245	W.P. 3672/2023	M/s China Mobile Pakistan LDI Limited V/S FOP etc.
246	W.P. 3673/2023	M/s FFBL Power Company Ltd. V/S FOP etc.
247	W.P. 3679/2023	M/s Central Depository Company of Pakistan V/S FOP etc.

248	W.P. 3697/2023	Oxford University Press Pakistan (SMC, Private) Ltd. V/S FOP through Secretary Revenue Division etc.
249	W.P. 3715/2023	Drug Regulatory Authority of Pakistan V/S FOP
250	W.P. 3724/2023	Parveen Bashir V/S FOP and others
251	W.P. 3725/2023	M/s Robert Finance Corporation AG V/S FOP etc.
252	W.P. 3726/2023	Overseas Pakistan Investors A.G. V/S FOP etc
253	W.P. 3727/2023	M/s WR Edible Oil Refinery V/S FOP etc.
254	W.P. 3758/2023	M/s West Bury Pvt. Ltd. V/S FOP through Secretary Revenue etc.
255	W.P. 3759/2023	M/s Bulk Management (Pakistan) Pvt. Ltd. V/S FOP through Secretary Revenue etc.
256	W.P. 3760/2023	M/s Mapka Edible Oils Pvt. Ltd. V/S FOP through Secretary Revenue etc.
257	W.P. 3761/2023	M/s FWQ Enterprises Pvt. Ltd. V/S FOP through Secretary Revenue
258	W.P. 3762/2023	M/s FKW Global Commodities Pvt. Ltd. V/S FOP through Secretary Revenue etc.
259	W.P. 3771/2023	Waheed Ashraf V/S FOP through Secretary Revenue Division etc.
260	W.P. 3772/2023	M/s EY Ford Rhodes V/S FOP through Secretary M/o Finance etc.
261	W.P. 3773/2023	M/s Bank Islami Limited V/S FOP through Secretary M/o Finance etc.
262	W.P. 3774/2023	M/s KPMG Taseer Hadi and Co. V/S FOP through Secretary M/o Finance etc.
263	W.P. 3775/2023	M/s A.F Ferguson and Co., V/S FOP through Secretary M/o Finance etc.
264	W.P. 3783/2023	Dialzero (Pvt) Limited V/S FOP through Secretary Finance Division etc.
265	W.P. 3786/2023	UPLHC-II Limited V/S FOP etc.
266	W.P. 3787/2023	International Power UCH Holdings B.V. V/S FOP through Secretary Revenue Division etc.
267	W.P. 3788/2023	UPLHC-I Limited V/S FOP through Secretary Revenue Division etc.

268	W.P. 3797/2023	Muhammad Rafique V/S FOP through Secretary Revenue Division etc.
269	W.P. 3824/2023	Indus Home Ltd. V/S FOP through its Secretary Revenue Division etc.
270	W.P. 3825/2023	Sunrays Textile Mills Ltd. V/S FOP through its Secretary Revenue Division etc.
271	W.P. 3826/2023	Indus Lyallpur Ltd V/S FOP through its Secretary Revenue Division etc.
272	W.P. 3827/2023	Indus Dyeing and Manufacturing Co. Ltd V/S FOP through its Secretary Revenue Division etc.
273	W.P. 3836/2023	Muhammad Kashif V/S FOP through its Secretary Revenue Division etc.
274	W.P. 3837/2023	Abdus Samad V/S FOP through its Secretary Revenue Division etc.
275	W.P. 3860/2023	M/s Akhtar Textile Industries Pvt Ltd V/S FOP through Secretary Finance Division etc.
276	W.P. 3861/2023	M/s Indigo textile Pvt. Ltd. V/S FOP through Secretary Finance Division etc.
277	W.P. 3862/2023	M/S Artistic Denim Mills Ltd V/S FOP through Secretary Finance Division etc.
278	W.P. 3863/2023	M/s Proline Pvt Ltd V/S FOP through Secretary Finance Division etc.
279	W.P. 3864/2023	M/s Dairy Land Pvt Ltd V/S FOP through Secretary Finance Division etc.
280	W.P. 3895/2023	ASA Pakistan V/S Fop and others
281	W.P. 3903/2023	M/s Pakistan Oil Mills Pvt. Ltd. V/S GOP through Secretary Revenue Division etc.
282	W.P. 3916/2023	New Golden Shipping V/S Pakistan and others
283	W.P. 3917/2023	Mst. Rushna Malik V/S FOP through Secretary Revenue Division etc
284	W.P. 3918/2023	Muhammad Dawood V/S FOP through Secretary Revenue Division etc.
285	W.P. 3919/2023	Muhammad Tahreem Shamim V/S FOP through Secretary Revenue Division etc.
286	W.P. 3920/2023	Muhammad Asim V/S FOP through Secretary Revenue Division etc.
287	W.P. 3921/2023	Zahid Rashid Soorty V/S FOP through Secretary Revenue Division etc.

288	W.P. 3922/2023	Nargis Shahid Soorty V/S FOP through Secretary Revenue Division etc.
289	W.P. 3923/2023	Shahid Rashid Soorty V/S FOP through Secretary Revenue Division etc.
290	W.P. 3925/2023	M/s Fatima Fertilizer Company Limited V/S FOP through its Secretary Revenue Division etc.
291	W.P. 3938/2023	M/s KOMPASS Pakistan Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
292	W.P. 3939/2023	M/s M3 Technologies Pakistan (Pvt.) Limited V/S FOP through Secretary Revenue Division etc.
293	W.P. 3948/2023	M/s Madina Sugar Mills Limited V/S FOP through Secretary Revenue Division etc.
294	W.P. 3956/2023	System Ltd. V/S FOP through Secretary Finance Division etc.
295	W.P. 3966/2023	M/s Y.B. Holding (Private) Limited V/S FOP through Secretary M/o Finance etc.
296	W.P. 3967/2023	M/s Lucky Cement Pvt. Limited V/S FOP through Secretary M/o Finance etc.
297	W.P. 3968/2023	M/s Lucky Core Industries Ltd. V/S FOP through Secretary M/o Finance etc.
298	W.P. 3989/2023	Muhammad Saleem Bikiya V/S FOP etc.
299	W.P. 3995/2023	OGDCL V/S FOP
300	W.P. 4000/2023	M/S Exide Pakistan ltd V/S FOP and others
301	W.P. 4032/2023	M/s Popular Sugal Mills Limited V/S FOP through Secretary Finance Division etc.
302	W.P. 4033/2023	Saqib Haroon Bilwani V/S FOP through Secretary Finance Division etc.
303	W.P. 4034/2023	Muhammad Asif Bilwani V/S FOP through Secretary Finance Division etc.
304	W.P. 4035/2023	Hanif Abdul Shakoor Bilwani V/S FOP through Secretary Finance Division etc.
305	W.P. 4036/2023	Shabbir Diwan V/S FOP through Secretary Finance Division etc.
306	W.P. 4037/2023	Muhammad Arif Bilwani V/S FOP through Secretary Finance Division etc.
307	W.P. 4038/2023	Muhammad Iqbal Bilwani V/S FOP through Secretary Finance Division etc.

308	W.P. 4039/2023	Asif Amanullah Khanani V/S FOP through Secretary Finance Division etc.
309	W.P. 4040/2023	Inam Bari V/S FOP through Secretary Finance Division etc.
310	W.P. 4041/2023	Salim Amanullah Khannai V/S FOP through Secretary Finance Division etc.
311	W.P. 4042/2023	Abdul Rasheed V/S FOP through Secretary Finance Division etc.
312	W.P. 4043/2023	Muhammad Bashir Kodvawala V/S FOP through Secretary Finance Division etc.
313	W.P. 4044/2023	Jahangir Firoz V/S FOP through Secretary Finance Division etc.
314	W.P. 4045/2023	Farzana Firoz V/S FOP through Secretary Finance Division etc.
315	W.P. 4046/2023	Rizwan Diwan V/S FOP through Secretary Finance Division etc.
316	W.P. 4047/2023	Muhammad Salim Bilwani V/S FOP through Secretary Finance Division etc.
317	W.P. 4048/2023	Fahim Zakaria Bilwani V/S FOP through Secretary Finance Division etc.
318	W.P. 4049/2023	Muhammad Yasin V/S FOP through Secretary Finance Division etc.
319	W.P. 4050/2023	M/s Orient Textile Mills V/S FOP through Secretary Finance Division
320	W.P. 4051/2023	M/s Bukhari Enterprises V/S FOP through Secretary Finance Division etc.
321	W.P. 4060/2023	M/s Rajby Textile Limited V/S FOP through Secretary Revenue Division etc.
322	W.P. 4061/2023	Muhammad Yasin Malik V/S FOP through Secretary Revenue Division etc.
323	W.P. 4062/2023	Shahzain Shahbaz Malik V/S FOP through Secretary Revenue Division etc.
324	W.P. 4073/2023	M/s Garibsons Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
325	W.P. 4074/2023	M/s Pakistan Cables Limited V/S FOP through Secretary Revenue Division etc.

326	W.P. 4080/2023	M/s Barkat Frisian Pasteurized Egg Company Pvt. Ltd. V/S FOP through Secretary M/o Finance etc.
327	W.P. 4081/2023	M/s Buksh Industries (Pvt.) Ltd. V/S FOP through Secretary M/o Finance etc.
328	W.P. 4145/2023	Pakistan Microfinance Investment V/S FOP through Secretary M/o Finance etc.
329	W.P. 4155/2023	Sindh Bank limited V/S FOP through Secretary Finance Division etc.
330	W.P. 4166/2023	M/s IBM Italia SPA V/S FOP through Secretary Revenue Division etc.
331	W.P. 4167/2023	M/s Pharvevo Private Limited V/S FOP through Secretary Revenue Division etc.
332	W.P. 4205/2023	Saif Holdings Limited V/S FOP etc
333	W.P. 4206/2023	M/s Lucky Land Mark V/S FOP
334	W.P. 4207/2023	Gadoon Textile Mills Limited V/S FOP
335	W.P. 4208/2023	Mr Imran Younus V/S FOP
336	W.P. 4209/2023	Lucky Knits (Private) Limited V/S FOP
337	W.P. 4210/2023	Y.B Pakistan Limited V/S FOP
338	W.P. 4211/2023	Jawed Younus Tabba V/S FOP
339	W.P. 4212/2023	Mr Muhammad Shoail Tabba V/S FOP
340	W.P. 4221/2023	M/s HM Extraction and Oil Industries V/S FOP etc
341	W.P. 4229/2023	Mr Muhammad Younus Tabaa (Late) V/S FOP through Secretary Revenue Division etc.
342	W.P. 4250/2023	M/s Askari Guards Pvt. Ltd etc. V/S FOP through Secretary Revenue Division etc.
343	W.P. 4294/2023	M/s Azgard Nine Limited V/S FOP through Secretary Revenue Division etc.
344	W.P. 4295/2023	M/s NISHAT (Chunian) Limited etc. V/S FOP through Secretary Revenue Division etc.
345	W.P. 4296/2023	Shahzad Saleem V/S FOP through Secretary Revenue Division etc.
346	W.P. 4297/2023	M/s Maple Leaf Cement Factory Ltd V/S FOP through Secretary Revenue Division etc.
347	W.P. 4298/2023	Kohinoor Textile Mills Limited V/S FOP through Secretary Revenue Division etc.

348	W.P. 4302/2023	M/s Ifikhar Shirazi Family Trust V/S FOP through Secretary Revenue Division etc.
349	W.P. 4303/2023	M/s Ocean Network Express Pakistan Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
350	W.P. 4304/2023	M/s Atlas Battery Limited V/S FOP through Secretary Revenue Division etc.
351	W.P. 4305/2023	M/s International Packaging Films Limited V/S FOP through Secretary Revenue Division etc.
352	W.P. 4319/2023	M/s Shirazi Investments Pvt. Ltd. etc. V/S FOP through Secretary Revenue Division etc.
353	W.P. 4320/2023	Muhammad Sikander Sultan V/S FOP through Secretary Revenue Division etc.
354	W.P. 4321/2023	Muhammad Shehvar Sultan V/S FOP through Secretary Revenue Division etc.
355	W.P. 4322/2023	Sammer Sultan V/S FOP through Secretary Revenue Division etc.
356	W.P. 4323/2023	Muhammad Saalik Sultan V/S FOP through Secretary Revenue Division etc.
357	W.P. 4324/2023	Parveen Sultan V/S FOP through Secretary Revenue Division etc.
358	W.P. 4325/2023	M/s National Investment Trust Limited V/S FOP through Secretary Revenue Division etc.
359	W.P. 4326/2023	M/s Hawa Holdings Limited V/S FOP through Secretary Revenue Division etc.
360	W.P. 4327/2023	M/s Seasons Edible Oil Limited V/S FOP through Secretary of Revenue etc.
361	W.P. 4328/2023	M/s Shakoo Pvt. Ltd. V/S FOP through Secretary of Revenue etc.
362	W.P. 4329/2023	M/s Al Karam Towel Industries Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.
363	W.P. 4331/2023	M/s Al Razzaq Fibers Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
364	W.P. 4332/2023	Muhammad V/S FOP through Secretary Revenue Division etc.
365	W.P. 4333/2023	Mr Ahmed Muhammad V/S FOP through Secretary Revenue Division etc.

366	W.P. 4334/2023	Mst. Marzia Obaid Bawany V/S FOP through Secretary Revenue Division etc.
367	W.P. 4335/2023	Miftah Ismail Ahmed V/S FOP through Secretary Revenue Division etc.
368	W.P. 4336/2023	Mst. Almas Maqsood V/S FOP through Secretary Revenue Division etc
369	W.P. 4337/2023	Muhammad Ashraf Mukaty V/S FOP through Secretary Revenue Division etc.
370	W.P. 4338/2023	M/s Liberty Mills Limited V/S FOP through Secretary Revenue Division etc.
371	W.P. 4339/2023	Mst. Farheen Ashraf Mukaty V/S FOP through Secretary Revenue Division etc.
372	W.P. 4354/2023	M/s Faizan Steel V/S FOP through Secretary of Revenue etc
373	W.P. 4355/2023	Ayaz Admani V/S FOP through Secretary of Revenue etc.
374	W.P. 4374/2023	Mrs. Ghazala Pervez V/S FOP through Secretary Revenue Division etc.
375	W.P. 4375/2023	Uneza Jawed V/S FOP through Secretary Revenue Division etc.
376	W.P. 4376/2023	Fawad Jawed V/S FOP through Secretary Revenue Division etc.
377	W.P. 4377/2023	Noor Muhammad V/S FOP through Secretary Revenue Division etc.
378	W.P. 4378/2023	Shiekh Muhammad Naveed V/S FOP through Secretary Revenue Division etc.
379	W.P. 4379/2023	Amna Shahzad V/S FOP through Secretary Revenue Division etc.
380	W.P. 4380/2023	Shaikh Muhammad Pervez V/S FOP through Secretary Revenue Division etc.
381	W.P. 4381/2023	M/s United Towel Exporters V/S FOP through Secretary Revenue Division etc.
382	W.P. 4382/2023	M/s Mega Conglomerate Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
383	W.P. 4383/2023	Faisal Jawed V/S FOP through Secretary Revenue Division etc

384	W.P. 4384/2023	Faraz Jawed V/S FOP through Secretary Revenue Division etc.
385	W.P. 4385/2023	Shahzad Naseer V/S FOP through Secretary Revenue Division etc.
386	W.P. 4386/2023	M/s Saya Waving Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
387	W.P. 4387/2023	M/s International Terminal Holding V/S FOP through Secretary Revenue Division etc.
388	W.P. 4388/2023	M/s Naveena Steel Mills Pvt. Ltd. V/S FOP through Secretary Finance Division etc.
389	W.P. 4396/2023	M/s Mirpurkhas Sugar Mills Ltd. V/S FOP through Secretary Revenue Division etc.
390	W.P. 4399/2023	M/s Al Hilal Industries Pvt. Ltd. V/S GOP through its Secretary Revenue Division etc.
391	W.P. 4403/2023	M/s Prosperity Weaving Mills Limited V/S FOP through its Secretary Revenue Division etc.
392	W.P. 4404/2023	M/s Ellcot Spinning Mills Limited V/S FOP through its Secretary Revenue Division etc.
393	W.P. 4405/2023	M/s Ahmed Fine Textile Mills Limited V/S FOP through its Secretary Revenue Division etc.
394	W.P. 4406/2023	M/s Nagina Cotton Mills Limited V/S FOP through its Secretary Revenue Division etc.
395	W.P. 4407/2023	M/s Naveena Group Pvt. Ltd. etc. V/S FOP through its Secretary Revenue Division etc.
396	W.P. 4408/2023	M/s A.J. Textile Mills Limited V/S FOP through its Secretary Revenue Division etc.
397	W.P. 4409/2023	M/s M.M. Ghee Mill (Pvt) Limited V/S FOP through its Secretary Revenue Division etc.
398	W.P. 4410/2023	M/s National Foods Limited V/S FOP through its Secretary Revenue Division etc.
399	W.P. 4411/2023	M/s General Electric Global Services GMBH V/S FOP through its Secretary Revenue Division etc.
400	W.P. 4412/2023	M/s General Electric International Inc. V/S FOP through its Secretary Revenue Division etc.
401	W.P. 4413/2023	M/s Be Energy Limited V/S FOP through its Secretary Revenue Division etc.

402	W.P. 4414/2023	M/s Tapal Holdings Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.
403	W.P. 4415/2023	M/s Ocean Network Express Pte Ltd V/S FOP through its Secretary Revenue Division etc.
404	W.P. 4429/2023	M/s Pakistan State Oil Company Ltd. V/S FOP through its Secretary Revenue Division etc.
405	W.P. 4430/2023	M/s Foundation Wind Energy-I Limited V/S FOP through Secretary Revenue Division etc.
406	W.P. 4436/2023	M/s Mustaqim Dyeing Printing Industries Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.
407	W.P. 4437/2023	M/s Novatex Limited V/S FOP through its Secretary Revenue Division etc.
408	W.P. 4438/2023	M/s Gatron (Industries) Limited V/S FOP through its Secretary Revenue Division etc.
409	W.P. 4439/2023	M/s Krystalite Products Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.
410	W.P. 4440/2023	M/s J.B. Industries V/S FOP through its Secretary Revenue Division etc.
411	W.P. 4441/2023	M/s Foundation Wind Energy-II Limited V/S FOP through its Secretary Revenue Division etc.
412	W.P. 4442/2023	Aqueel Ebrahim Merchant V/S FOP through its Secretary Revenue Division etc.
413	W.P. 4443/2023	M/s Century Paper and Board Mills Ltd V/S FOP through its Secretary Revenue Division etc
414	W.P. 4444/2023	M/s Siza Commodities Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.
415	W.P. 4445/2023	M/s Rollins Industries Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.
416	W.P. 4446/2023	M/s Siza Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc
417	W.P. 4447/2023	M/s Premier Fashions Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.
418	W.P. 4448/2023	M/s Siza Services Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.
419	W.P. 4449/2023	M/s Cyber Internet Services Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.

420	W.P. 4450/2023	M/s Colgate Palmolive Pakistan Ltd. V/S FOP through its Secretary Revenue Division etc.
421	W.P. 4454/2023	M/s Kohat Cement Co. Ltd. V/S FOP through its Secretary Revenue Division etc.
425	W.P. 4476/2023	M/s Al Feroz Pvt. Ltd. V/S FOP through Secretary M/o Finance etc.
422	W.P. 4456/2023	Paxar Pakistan Pvt. Ltd. V/S FOP through its Secretary Revenue Division etc.
423	W.P. 4466/2023	M/s Mari Petroleum Company Ltd. V/S FOP through Secretary Revenue Division etc.
424	W.P. 4472/2023	M/s Government Holdings (Private) Limited V/S FOP through Secretary Revenue Division etc.
426	W.P. 4477/2023	M/s Dolmen Pvt. Ltd. V/S FOP through Secretary M/o Finance etc.
427	W.P. 4486/2023	M/s HRSG Outsourcing Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
428	W.P. 4487/2023	M/s Zaman Textile Mills (Pvt) Ltd V/S FOP through Secretary Revenue, etc.
429	W.P. 4488/2023	M/s Asia Petroleum Limited V/S FOP through Secretary M/o Finance etc.
430	W.P. 4489/2023	M/s Ingredion Inc. USA V/S FOP through Secretary Finance Division etc.
431	W.P. 4501/2023	M/s SHAMIM & Company (Pvt.) Ltd. V/S FOP through Secretary Revenue, etc.
432	W.P. 4502/2023	M/s MAYROSE Ventures Limited V/S FOP through Secretary Revenue, etc.
433	W.P. 4503/2023	M/s PALMRUSH Investments Limited V/S FOP through Secretary Revenue, etc.
434	W.P. 4504/2023	M/s Pakola Products Limited V/S FOP through Secretary Revenue, etc.
435	W.P. 4505/2023	M/s Hercules Enterprises Limited V/S FOP through Secretary Revenue, etc.
436	W.P. 4506/2023	M/s United Distributors Pakistan Limited V/S FOP through Secretary Revenue, etc.
437	W.P. 4507/2023	M/s ALZARAT Limited V/S FOP through Secretary Revenue, etc.

438	W.P. 4508/2023	M/s ZINCALI Limited V/S FOP through Secretary Revenue, etc.
439	W.P. 4509/2023	M/s Pakistan Beverages Limited V/S FOP through Secretary Revenue, etc.
440	W.P. 4510/2023	M/s CALFRAN Limited V/S FOP through Secretary Revenue, etc.
441	W.P. 4511/2023	M/s PERSICA Limited V/S FOP through Secretary Revenue, etc.
442	W.P. 4512/2023	M/s Attock Cement Pakistan Limited V/S FOP through Secretary Revenue, etc.
443	W.P. 4513/2023	M/s Nishat Mills Limited V/S FOP through Secretary Revenue, etc.
447	W.P. 4517/2023	M/s Springs Edibles Pvt. Ltd. V/S FOP through Secretary Revenue, etc.
444	W.P. 4514/2023	M/s EMMAR DHA, Islamabad V/S FOP through Secretary Revenue, etc.
445	W.P. 4515/2023	M/s Pakistan Refinery Ltd. V/S FOP through Secretary M/o Finance etc.
446	W.P. 4516/2023	M/s Pak-Arab Pipeline Company Ltd. V/S FOP through Secretary Revenue,
448	W.P. 4518/2023	M/s Amin Tai Pvt. Ltd. V/S FOP through Secretary Revenue, etc.
449	W.P. 4520/2023	M/s U and I Garments Pvt. Ltd. V/S FOP through Secretary Revenue, etc.
450	W.P. 4521/2023	M/s Junaid Jamshed Pvt. Ltd. V/S FOP through Secretary Revenue, etc.
451	W.P. 4522/2023	M/s Fauji Oil Terminal and Distribution Co. V/S FOP through Secretary M/o Finance, etc.
452	W.P. 4524/2023	Mst. Zahidjee Textile Mills Ltd. V/S GOP through its Secretary Revenue Division etc.
453	W.P. 4527/2023	M/s Fatima Sugar Mills Ltd. V/S FOP through Secretary Revenue Division etc.
454	W.P. 4528/2023	M/s Al Karam Textile Mills (Pvt.) Ltd. V/S FOP through Secretary Revenue Division etc.
455	W.P. 4529/2023	M/s Crescent Steel and Allied Products Limited V/S FOP through Secretary Revenue Division etc.

456	W.P. 4530/2023	M/s Sapphire Retail Limited V/S FOP through Secretary Revenue Division etc.
457	W.P. 4531/2023	M/s Beacon Impex (Pvt.) Ltd. V/S FOP through Secretary Revenue Division etc.
458	W.P. 4532/2023	M/s Masood Textile Mills Limited V/S FOP through Secretary Revenue Division etc.
459	W.P. 4533/2023	National Radio Telecommunication Corporation V/S FOP through Secretary M/o Finance etc.
460	W.P. 4534/2023	M/s Allied Rental Modaraba V/S FOP through Secretary Finance Division etc.
461	W.P. 4542/2023	M/s Bestway Cement Ltd. V/S FOP through Secretary Revenue Division etc.
462	W.P. 4543/2023	M/s Shan Foods (Private) Limited V/S FOP through Secretary Revenue Division etc.
463	W.P. 4544/2023	M/s HBL Currency Exchange (Private) Limited V/S FOP through Secretary Revenue Division etc.
464	W.P. 4551/2023	Security Papers Limited V/S CM 1/2024 (Stay), FOP
465	W.P. 4552/2023	M/s Fauji Cement Co. Ltd. V/S FOP through Secretary Revenue Division etc.
466	W.P. 4559/2023	M/s Murree Brewery Co LTD V/S FOP through Secretary Revenue Division etc.
467	W.P. 34/2024	M/s Textstyle Corporation V/S FOP through Secretary Revenue Division etc.
468	W.P. 38/2024	M/s Arif Habib Ltd V/S FOP through Secretary Revenue Division etc.
469	W.P. 39/2024	M/s Sitara Petroleum Service Pvt Ltd V/S GOP through Secretary Revenue Division etc.
470	W.P. 41/2024	M/s Toyota GT Motors Tax V/S FOP through Chairman FBR etc.
471	W.P. 51/2024	Superhighway Construction & Rehabilitation Engineering Pvt. Ltd. V/S FOP etc.
472	W.P. 57/2024	M/s Wah Nobel Chemicals Ltd. Tax V/S FOP through Secretary Revenue Division etc.
473	W.P. 70/2024	M/s Wateen Telecom Ltd. V/S FOP through Secretary Revenue Division etc.

474	W.P. 93/2024	M/s Alauddin Feerasta Trust V/S FOP through Secretary Revenue Division etc.
475	W.P. 94/2024	M/s Feerasta Senior Trust etc V/S FOP through Secretary Revenue Division etc.
476	W.P. 95/2024	M/s Generation's School Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
477	W.P. 96/2024	M/s Jahangir Siddiqui and Sons Tax Limited V/S FOP through Secretary Revenue Division etc.
478	W.P. 97/2024	M/s Jahangir Siddiqui Securities Tax Services Limited V/S FOP through Secretary Revenue Division etc.
479	W.P. 98/2024	M/s OLP Financial Services Tax Pakistan Ltd V/S FOP through Secretary Revenue Division etc.
480	W.P. 99/2024	Al-Meezan Investment Management Tax Limited V/S FOP through Secretary Revenue Division etc.
481	W.P. 100/2024	Hussain Ali Masoom V/S FOP through Secretary Revenue Division etc
482	W.P. 101/2024	M/s Al Rahim Textile Industries Ltd V/S FOP through Secretary Revenue Division etc.
483	W.P. 102/2024	M/s Artistic Fabric Mills Pvt Ltd V/S FOP through Secretary Revenue Division etc.
484	W.P. 103/2024	M/S SBRF Enterprises V/S FOP through Secretary Revenue Division etc.
485	W.P. 104/2024	M/S M.Y. Bari Mills Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
486	W.P. 105/2024	M/S Al-Rahim Retail Ltd V/S FOP through Secretary Revenue Division etc.
487	W.P. 106/2024	M/s Wah Nobel (Pvt.) Ltd. V/S FOP through Secretary Revenue Division etc.
488	W.P. 107/2024	M/s Hum Network Ltd V/S FOP through Secretary Revenue Division etc.
489	W.P. 108/2024	M/s Salim Winding Works V/S FOP through Secretary Revenue Division etc.
490	W.P. 113/20	Habibullah Khan V/S FOP through Secretary Revenue Division etc.

491	W.P. 126/2024	Danish Iqbal V/S FOP through Secretary Revenue Division etc.
492	W.P. 127/2024	M/s Maple Leaf Power Ltd V/S FOP through Secretary Revenue Division etc.
493	W.P. 128/2024	M/s Mindbridge (Pvt) Limited V/S FOP through Secretary Revenue Division etc.
494	W.P. 129/2024	Iqbal Ghani V/S FOP through Secretary Revenue Division etc.
495	W.P. 130/2024	M/s Blessed Textiles Ltd V/S FOP through Secretary Revenue Division etc.
496	W.P. 131/2024	M/s Bhanero Textile Mills Ltd V/S FOP through Secretary Revenue Division etc.
497	W.P. 132/2024	M/s Faisal Spinning Mills Ltd V/S FOP through Secretary Revenue Division etc.
498	W.P. 133/2024	M/s Ideas Pvt Ltd V/S FOP through Secretary Revenue Division etc.
499	W.P. 134/2024	M/s Shahnawaz Pvt Ltd V/S FOP through Secretary Revenue Division etc.
500	W.P. 135/2024	M/s Hydrochina Dawood Power Pvt Ltd V/S FOP through Secretary Revenue Division etc.
501	W.P. 136/2024	M/s Shabbir Tiles and CeramicS Ltd V/S FOP through Secretary Revenue Division etc.
502	W.P. 137/2024	Yasmin V/S FOP through Secretary Revenue Division etc.
503	W.P. 138/2024	Zohair Dilwar Agha V/S FOP through Secretary Revenue Division etc.
504	W.P. 139/2024	Dilwar Hussain V/S FOP through Secretary Revenue Division etc.
505	W.P. 144/2024	M/s Energy Infrastructure Holding (Private) Limited V/S FOP through Secretary Revenue Division etc.
506	W.P. 145/2024	M/s Jahangir Siddiqui and Company Limited V/S FOP through Secretary Revenue Division etc.
507	W.P. 146/2024	First Habib Modaraba V/S FOP through Secretary Revenue Division etc.
508	W.P. 147/2024	M/s H4 Management (Pvt.) Ltd V/S FOP through Secretary Revenue Division etc.

509	W.P. 148/2024	M/s Premium Textile Mills Ltd V/S FOP through Secretary Revenue Division etc.
510	W.P. 149/2024	M/s Kamal Limited V/S FOP through Secretary Revenue Division etc.
511	W.P. 150/2024	M/s Poly Pack Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
512	W.P. 151/2024	M/s Rudolf Pakistan Pvt. Ltd V/S FOP through Secretary Revenue Division etc.
513	W.P. 153/2024	M/s Hunza Ghee Industries Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
514	W.P. 154/2024	M/s Ali Murtaza Associates Pvt Ltd V/S FOP through Secretary Revenue Division etc.
515	W.P. 156/2024	M/s Providus Capital V/S FOP through Secretary Revenue Division etc.
516	W.P. 157/2024	M/s Gerry's Donata Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
517	W.P. 161/2024	M/s Providus Investments V/S FOP through Secretary Revenue Division etc.
518	W.P. 168/2024	Sardar Muhammad Ashrad D. Baluch (Pvt) Ltd V/S FOP through Secretary Revenue Division etc
519	W.P. 169/2024	Syed Babar Ali V/S FOP through Secretary Revenue Division etc.
520	W.P. 170/2024	Syed Hyder Ali V/S FOP through Secretary Revenue Division etc.
521	W.P. 180/2024	M/s Roomi Fabrics Limited V/S FOP through Secretary Revenue Division
522	W.P. 181/2024	Shezan International Ltd. V/S FOP through Secretary Revenue Division
523	W.P. 182/2024	The Lake City Holding (Pvt) Ltd. V/S FOP through Secretary Revenue Division etc.
524	W.P. 183/2024	Stylers International V/S FOP through Secretary Revenue Division etc.
525	W.P. 184/2024	A.J. Holding Pvt. Ltd. V/S FOP through Secretary Revenue Division
526	W.P. 185/2024	Masood Fabrics Limited V/S FOP through Secretary Revenue Division

527	W.P. 189/2024	M/s N.P. Cotton Mills Limited V/S GOP through Secretary Revenue Division etc.
528	W.P. 190/2024	M/s Speed (Pvt.) Limited V/S FOP through Secretary Revenue Division
529	W.P. 191/2024	M/s Educational System (Pvt) limited V/S FOP through Secretary Revenue Division
530	W.P. 192/2024	M/s Pardhan Oil Industries (Pvt) Limited V/S FOP through Secretary Revenue Division
531	W.P. 193/2024	M/s Mesky and Femtee (Pvt) Limited V/S FOP through Secretary Revenue Division
532	W.P. 194/2024	M/s Shujabad Agro Industries (Pvt) Limited V/S FOP through Secretary Revenue Division
533	W.P. 195/2024	M/s H. Sheikh Noor ud Din Sons Pvt. Ltd. V/S FOP through Secretary Revenue Division
534	W.P. 221/2024	M/s Abudawood Trading Co. Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
535	W.P. 222/2024	M/s Ary Communication Ltd V/S FOP through Secretary Revenue Division etc.
536	W.P. 227/2024	M/s International Metal Industries Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
537	W.P. 236/2024	Iqbal Ahmed Rajput V/S FOP through Secretary Revenue, Division etc.
538	W.P. 237/2024	Abdullah A. Hashwani V/S FOP through Secretary Revenue Division etc.
539	W.P. 238/2024	M/s Wazir Ali Industries Limited V/S FOP through Secretary Revenue Division etc.
540	W.P. 245/2024	M/s Aslam Energy (Private) Limited V/S FOP through Secretary Revenue Division etc.
541	W.P. 246/2024	Sheraz Jehangir Monnoo V/S FOP through Secretary Revenue Division etc.
542	W.P. 247/2024	Danish Kaiser Monnoo V/S FOP through Secretary Revenue Division etc.
543	W.P. 248/2024	Shahbaz Alam Monnoo V/S FOP through Secretary Revenue Division etc.
544	W.P. 249/2024	M/s Sargodha Jute Mills Limited V/S FOP through Secretary Revenue Division etc.

545	W.P. 263/2024	M/s Hafiz Hannery Association of Persons (AOP) Karachi V/S FOP through Secretary Revenue Division etc.
546	W.P. 269/2024	Muhammad Iqbal Ahmed V/S FOP through Secretary Revenue Division etc.
547	W.P. 270/2024	M/s Feroze 1888 Mills Limited V/S FOP through Secretary Revenue Division etc.
548	W.P. 271/2024	M/s Nadeem Textile Mills V/S FOP through Secretary Revenue Division etc.
549	W.P. 277/2024	M/s Independent Media Corporation V/S FOP through Secretary Revenue Division etc.
550	W.P. 278/2024	Defence Housing Authority V/S FOP through Secretary Revenue Division etc.
551	W.P. 279/2024	M/s Geo Entertainment Television Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
552	W.P. 283/2024	M/s Eastern Garments Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
553	W.P. 284/2024	Js Investment Limited V/S Pakistan and Others
554	W.P. 285/2024	Mr Mazhar Ali Jumani V/S FOP etc
555	W.P. 300/2024	Syed Ahmad Mahmud through Special Attorney Musaddiq Rahim V/S FOP through the Secretary Revenue Division
556	W.P. 325/2024	Ary Laguna Karachi Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
557	W.P. 326/2024	M/s Services Sales Corporation Pvt. Ltd. V/S FOP through Secretary Revenue Division etc.
558	W.P. 327/2024	Mausuf Ahmad V/S FOP through Secretary Revenue Division etc.
559	W.P. 331/2024	Amir Hafeez Ibrahim V/S FOP through Secretary Finance Division etc.
560	W.P. 339/2024	M/s Islamabad Diagnostic Centre V/S FOP through Secretary M/o Finance etc.
561	W.P. 342/2024	Pakistan Television Corporation Ltd V/S FOP through Secretary Revenue Division etc.
562	W.P. 365/2024	M/s MACPAC Films Limited V/S FOP through Secretary Revenue Division etc.
563	W.P. 366/2024	M/s Roots Millennium School (Private) Ltd. V/S FOP through Secretary Revenue Division etc.

564	W.P. 461/2024	M/s Punjnad Feeds Limited V/S FOP through Secretary Revenue Division etc.
565	W.P. 462/2024	M/s National Feeds Limited V/S FOP through Secretary Revenue Division etc.
566	W.P. 487/2024	Shahid Iqbal Khan Lodhi V/S FOP through its Secretary Revenue Division etc.
567	W.P. 493/2024	M.A Oils (Pvt.) Limited V/S FOP through Secretary Revenue etc.
568	W.P. 494/2024	Civil Aviation Authority V/S FOP through Secretary Revenue etc.
569	W.P. 539/2024	Royal International Exchange Company Pvt. Ltd. V/S FOP etc.
570	W.P. 559/2024	Amjad Hafeez V/S FOP through its Secretary Revenue Division etc.
571	W.P. 560/2024	Muhammad Naseem V/S FOP through its Secretary Revenue Division etc.
572	W.P. 561/2024	Tahir Hanif V/S FOP through its Secretary Revenue Division etc.
573	W.P. 562/2024	M/s Shafi Gluco-Chem (Pvt.) Ltd. V/S FOP through its Secretary Revenue Division etc.
574	W.P. 614/2024	Jubilee Corporation V/S FOP etc.
575	W.P. 654/2024	Matco Food Limited V/S FOP through Secretary
576	W.P. 679/2024	M/s PAIR Investment Company Limited V/S FOP through Secretary Revenue Division etc.
577	W.P. 704/2024	Navaid H. Malik V/S FOP, etc.
578	W.P. 768/2024	M/s Bata Pakistan Ltd V/S FOP through Secretary Revenue Division etc.
579	W.P. 792/2024	M/s Towellers Ltd V/S FOP through Secretary M/o Finance etc.
580	W.P. 819/2024	Nisar Kayani V/S FOP through Chairman FBR etc.
581	W.P. 825/2024	Wazir Ali Pardhan V/S FOP etc.
582	W.P. 826/2024	National Telecom Cooperation V/S FOP etc.
583	W.P. 829/2024	Khalid Shahzad V/S FOP, etc.
584	W.P. 867/2024	M/s Babar Ali Foundation V/S FOP etc.
585	W.P. 900/2024	Ahmed Jamal Textile Mills etc. V/S FOP etc.