

JUDGMENT SHEET

IN THE LAHORE HIGH COURT, LAHORE
JUDICIAL DEPARTMENT

ICA No.35908 of 2023

Commissioner Inland Revenue

Versus

Muhammad Osman Gul

J U D G M E N T

Date of Hearing.	25-01-2024
APPELLANTS BY:	M/s. Syed Moazzam Ali Shah, Abdul Muqtadar Khan, Ms. Asma Hamid, Shahzad Ahmad Cheema, Malik Abdullah Raza, Barrister Ahmed Pervaiz, Syed Ahmed Hasnain Rizvi, Rana Muhammad Akram, Hassan Ali, Ms. Sana Azhar, Mustafa Khalid, Ms. Samar Masood Soofi, Bakhtawar Bilal Soofi, Shamsher Ali, Shahjahan Khan, Murad Ali Khan Marwat, Raja Abdul Qadeer, Ms. Hina Bandealy, Ms. Foziya Bukhsh, Barrister Ali Umrao, Barrister Scheherzade Shaharyar, Muhammad Zafar Iqbal, Syed Zeeshan Haider Zaidi, Muhammad Bilal Munir, Barrister Ahtasham Mukhtar, Falak Sher Khan, Muqtedir Akhtar Shabir, Mirza Shahryar Beg, Muhammad Shabbir Hussain, Muhammad Ali Talib, Nadeem Shahzad Hashmi, Malik Ahsan Mehmood, Barrister Raja Abdul Qadeer Janjua and Muhammad Shafique Baloch, Advocates.
RESPONDENTS BY:	M/s Barrister Shaharyar Kasuri, Shahbaz Butt, Syed Muhammad Ijaz, Ali Raza, Sufiyan Zaman, Tanveer Ahmad, Muhammad Ajmal Khan, Muhammad Imran Rashid, Sh. Muhammad Akram, Mian Mahmood Rashid, Syed Naveed A. Andrabi, Khurram Saleem, Abbas Ali Awan, Waqas Qadeer Sheikh, Hasham Maqsood, Ashraf Samar, Sharif Khokhar, Adnan Tariq, Waheed Ahmad, Hafiz M. Adeel Azam, Ashiq Ali Rana, Syed Majid Ali Bukhari, Muhammad Nasir Khan, M. Irfan Aslam Rana, Mian Zahid, Raza Imtiaz Siddiqui, Jamshid Alam, Fasih-ur-Rehman, Abu-ul-Hassan Rana, Muhammad Arshad, Barrister Asad Rahim Khan, Malik Muhammad Abbas Farooq, Syed M. Baqir Ali, Syed Zeeshan Haider Zaidi, Syed Shaukat Ali Shah, Muhammad Ijaz Ali Bhatti, Riaz Ahmad Kharal, M. Tahir Munir, Muhammad Tariq Bashir, Muhammad Kashif Tahir, M. Saqib Jillani, Imran Ashraf Awan, Madiha Farooq Sheikh, Sajid Hussain Qureshi, Waqas Ahmad

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	Ms. Deeba Tasnim Anwar, Assistant Attorney General.
	Mr. M. Zain Ali Qazi, Assistant Attorney General.

Shahid Karim, J:-. This judgment will decide a cluster of Intra Court Appeals (**Appendix-I**) brought by the Income Tax Department / Federal Board of Revenue (**FBR**) and (**Appendix-II**) brought by the private parties to challenge the judgment passed by a learned Single Judge of this Court in W.P No.52559 of 2022 and a large number of connected constitutional petitions which were decided by the same judgment (**The Impugned Judgment**). At the centre of controversy is the provisions of Section 7E in Chapter II (**Section 7E**) with the caption ‘charge of tax’ in the Income Tax Ordinance, 2001 (**The 2001 Ordinance**) which was inserted by the Finance Act, 2022. The petitioners before the learned Single Judge (respondents in these ICAs) contended that section 7E is *ultra vires* the Constitution of Islamic Republic of Pakistan, 1973 (**The Constitution**) and beyond the powers of the National Assembly to promulgate as an impost of tax. In conclusion, the learned Single Judge held that:

27. For what has been discussed, it is held that;

- i. To treat the market value of immovable property as income under Entry 47 is beyond the competence of Federal Legislator, hence is declared *ultra vires*.*
- ii. The provisions of Section 7E are read down to save the taxation on Capital Value of Assets, which is within competence of Federal Legislature under Entry 50.*
- iii. The Entry 50 for taxing Capital Value of Assets requires that the assets should be valued as a whole and taxed inseparably. Curative legislation is expected to bring the provisions, of Section 7E, within the spirit of taxing Capital Value of Assets,*

and to harmonies it with other provisions of the Ordinance of 2001.

- iv. *Exclusion of persons under clauses (i), (iii) and (iv) of Section 7E(2)(d), is discriminatory, offending the Article 25, therefore, are declared ultra vires.*

However, the legislature is expected to remove the pointed out expropriatory and confiscatory aspects in the provisions of Section 7E.

The petitions are allowed to the extent and in the manner, noted in this judgment.

2. The conclusion set out above makes it clear that the learned Single Judge held that treating the market value of immovable property as income under Entry 47 of Fourth Schedule of the Federal Legislative List of the Constitution (**Entry 47**) was beyond the competence of the Parliament and proceeded to declare it unconstitutional on that basis. Further, Section 7E was read down to save the levy as a Capital Value Tax (**CVT**) which was held to be within the competence of the Federal Legislature under Entry 50 of the Federal Legislative List of the Constitution (**Entry 50**). Finally, the learned Single Judge expressed his “expectation” that the provisions of Section 7E would be amended by bringing about “curative legislation” in order to harmonize Section 7E “with other provisions of the Ordinance of 2001”. This was directed on the notion that Entry 50 for the purpose of taxing capital value of assets requires that the “assets should be valued as a whole and taxed inseparably”. The relief granted went on to hold that the exclusions contained in 7E (2) (d)(i), (iii) and (iv) were discriminatory and offended Article 25 of the Constitution. On that basis these provisions were also declared unconstitutional.

3. The respondents who were the petitioners before the learned Single Judge have chosen not to challenge the Impugned Judgment. Our analysis of the Judgment is that it does not strike down Section 7E and in terms of the conclusion set out above at paragraph 27(ii), the provisions of Section 7E were merely read down to save the taxation on capital value of assets which was held to be within the competence of Federal Legislature under Entry 50. In the same vein, the learned Single Judge did not deem it proper to consider the tax to be within the field of Entry 47 as in the opinion of the learned Single Judge it was merely a tax on the market value of immovable property which could not be treated as income. In sum, the learned Single Judge considered the tax to be one covered by Entry 50 as a tax on the capital value of assets but merely required an amendment to bring the entire set of capital assets within the ambit of the law. If we were to view the conclusion drawn by the learned Single Judge holistically, the result reached was that the provisions of Section 7E were saved as also the tax which was imposed thereby.

Counsel's submissions:

4. Learned counsel for the appellants, however, submitted that notwithstanding the conclusion set out above, the learned Single Judge took an erroneous view of Entry 47 as a field of legislative competence. According to the arguments in this Court, tax under Section 7E is squarely covered under Entry 47 and to transpose the tax to Entry 50 by the learned Single Judge

was clearly erroneous. The Appellants discountenanced the construction put on Section 7E and asserted that despite a clear holding by the superior courts, the learned Single Judge while ignoring those precedents went on to hold that tax on deemed income was unconstitutional. Finally, it was stated that the Sindh High Court had upheld the provisions of Section 7E and the challenges made in Sindh to Section 7E were dismissed.

5. Mr. Shahryar Kasuri, Advocate one of the counsels for the respondents contended that Section 7E was not covered by Entry 50 as the Federal Legislature could not impose CVT on immovable property. Secondly, that the assets which had been acquired and on which income tax had already been paid were exempt from payment of tax subsequently. Thirdly, the plea of double taxation was also taken and in this regard it was argued that Section 7E would be tantamount to exproprietary taxation. The learned counsels for respondents addressed more or less the same arguments while Mr. Shahbaz Butt, Advocate additionally argued that the tax was akin to one paid under Section 37 of the 2001 Ordinance which was capital gain tax and therefore according to him Section 7E suffered from the vice of double taxation.

6. Mr. Nasar Ahmad, learned Addl. Attorney General made submissions on behalf of the Federal Government and while supporting the appeals contended that a number of taxes on income could be levied and

the Legislature was not constrained in any way to do so. He also alluded to the purpose of Section 7E which was not only to generate revenues but also to discourage a certain set of behaviour on the part of taxpayers. The Appellants and the learned Addl. Attorney General placed entire reliance upon a case decided by the Supreme Court of Pakistan and reported as *Elahi Cotton Mills v. Federation of Pakistan (PLD 1997 SC 582)* to which we shall advert during the course of our opinion.

Taxation and its Attributes:

7. It has been said by Martin Loughlin in ‘*Idea of Public Law*’ (*Oxford OUP, 2003*) that tax law is a practice of public law and is therefore a constitutive of the State. It shapes the distribution of goods in society by allocating tax burden and tax transfers in furtherance of political decisions (John Snape in a book titled ‘*Legal Interpretation of Tax Law (2nd Edition)*’). We may emphasize the political nature of tax law as embodying reasons of state. It has famously been said by Rowlatt J. in *Cape Brandy Syndicate v IRC (1921) 12 TC 358* that “there is no equity about a tax”. It was said in *Lehnhausen v lake Shore Auto Parts Co. 410 U.S 356, 364 (1973)* by the US Supreme Court that a ‘tax is presumed to be constitutional and the burden is on the one attacking legislative arrangement to negative every conceivable basis which might support it’. In ‘*Treatise on the Law of Taxation*’ by Thomas M. Cooley (relied upon by the learned Addl. Attorney General and a masterpiece on the law of taxation), the taxing power

has been stated to be an incident to sovereignty. The concept has been articulated in the following words:

"The taxing power an incident to sovereignty. The power of taxation is an incident of sovereignty, and is possessed by the government without being expressly conferred by the people. It is a legislative power; and when the people, by their constitutions, create a department of government upon which they confer the power to make laws, the power of taxation is conferred as part of the more general power. Even a wrongful government, if it be for the time being a government de facto, maintaining its authority and enforcing obedience to its laws, may exercise the power of taxation, and the power, so far as it has been completely enforced, must be recognized as lawful. But the overthrow of the de facto government defeats the power; and the rightful government will not thereafter aid in enforcing the uncollected levies.

Every thing to which the legislative power extends may be the subject of taxation, whether it be person or property, or possession, franchise or privilege, or occupation or right. Nothing but express constitutional limitation upon legislative authority can exclude anything to which the authority extends from the grasp of the taxing power, if the legislature in its discretion shall at any time select it for revenue purposes. And not only is the power unlimited in its reach as to subjects, but in its very nature it acknowledges no limits, and may be carried to any extent which the government may find expedient. It may therefore be employed again and again upon the same subjects, even to the extent of exhaustion and destruction, and may thus become in its exercise a power to destroy. If the power be threatened with abuse, security must be found in the responsibility of the legislature which imposes the tax to the constituency who are to pay it. The judiciary can afford no redress against oppressive taxation, so long as the legislature in imposing it, shall keep within the limits of legislative authority and violate no express provision of the constitution. The necessity for imposing it addresses itself to the legislative discretion and it is or may be an urgent necessity which will admit of no property or other conflicting right in the citizen while its remains unsatisfied."

From the portion of the 'Treatise' set out above, it is clear that the power of taxation is unlimited in its reach as to subject and by its very nature it acknowledges no limits and may be carried to any extent which the government may find expedient. The judiciary can afford no redress against taxation so long

as the legislature in imposing it keeps within the limits of legislative authority and violate no express provisions of the constitution. The ‘Treatise’ by Cooley relied upon hereinabove is a seminal study of taxation and is considered as an authority on the subject of taxes and their nature and kinds.

8. In the context of the true construction of the word ‘income’ as used in the Constitution and 2001 Ordinance, we may refer to the observations made by a prominent US Supreme Court Judge Justice Oliver Wendell Holmes who stated in *254 US 418* with regard to the meaning to be ascribed to a word that “*a word is not crystal, transparent and unchanged, it is the skin of a living thought and may vary in colour and content according to the circumstances and the time in which it is used*”.

9. This is true basis on which we have proceeded to consider the extent and meaning of the word ‘income’ as used in the Constitution and the law and have arrived at the conclusion by recognizing that the word ‘income’ has taken colour and content according to the circumstances and the times in which it has been used in the 2001 Ordinance.

10. The sixteenth amendment to the US Constitution grants power on the Congress to impose taxes. It provides that “*the Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States and without regard to any census or enumeration.*”

11. The courts in the U.S have had the occasion to dwell upon the power of the Congress to lay and collect taxes on incomes and the question regarding true import of what constitutes income have also arisen in various cases. We may refer to some of the statements in '*Words and Phrases Permanent Edition Volume 20B*', which on the basis of the decisions of the courts referred to the interpretation of the word 'income' by the courts in the US. The distilled essence of the decisions and the conclusions drawn by courts on the term 'income' has been stated in the 'Treatise' in the following terms:

"U.S 1947. "Income" within Sixteenth Amendment is not limited to direct receipt of cash. U.S.C.A. Const. Amend. 16. __Crane v. C.I.R., 67 S.Ct. 1047, 331 U.S 1, 91 L.Ed. 1301. __ Int Rev 3110

C.C.A.2 1946. Income which is subject to a man's unfettered command, and which he is free to enjoy at his own option, may be taxed to him as his "income" whether he sees fit to enjoy it or not. __Hedrick V. C.I.R., 154 F.2d 90, certiorari denied 67 S.Ct. 53, 329 U.S 719, 91 L.Ed.623. __Int Rev 3110

The term "income" as used in the Sixteenth Amendment and in the revenue statutes is not limited to cash income. "

12. "*In all interpretations, our starting point of course is the language of the statute itself*". (464 U.S 206, 214 [1984]). Judge Learned Hand's statement remains a classic invocation of the interpretive approach of purposivism. The judge said "*it is one of the surest indexes of a mature and developed jurisprudence not to make a fortress out of the dictionary; but to remember that statutes always have some purpose or object to accomplish, whose sympathetic and imaginative discovery is the surest guide to their meaning*". *Cabell v Markham* 148 F.2 d 737, 739.

13. The chargeability to tax of deemed income is a universally accepted notion. The subject, in the context of United Kingdom, is discussed in *Halsbury's Laws of England (Fourth Edition)* (23) in the following words:

"54. Deemed income. For the purpose of preventing the avoidance of tax by such devices as settlements on infant children, gratuitous covenants to pay income to others, and the transfer of assets abroad, the Income Tax Acts contain provisions which deem for the purpose of those Acts income arising under such transactions to be that of someone other than the person to whom under the general law it would belong. In the absence of specific statutory authority income once deemed to be that of someone else cannot be further deemed to be that of yet another person."

14. The subject of statutory definitions has been at the forefront of our thoughts throughout the opinion.

"Statutory definitions are a common feature in legislation and are typically used for one or more purposes... to enlarge or narrow the natural meaning of a term". (Bennion, Bailey and Norbury on *Statutory Interpretation, Eighth Edition*). Bennion further refers to the kinds of definition as Inclusive and Exclusive definitions. The term Inclusive definition has been stated to mean:

- (1) *"An inclusive definition modifies the natural meaning of the defined term by enlarging it or clarifying potential doubt about what is covered. This kind of definition typically takes the form 'X includes'.*

An inclusive definition is used to enlarge the meaning of the defined term to cover things that are not or might not otherwise be caught. It 'does not normally affect the width of the term being enlarged'. The term as used in the Act has its natural meaning (which is left undefined) and in addition has the special meaning given to it by the inclusive definition.

15. The term 'income' as defined in the 2001 Ordinance, is a case of inclusive definition and is used to modify the natural meaning of 'income'. The definition

has enlarged the meaning of the term to cover things that are not or might not otherwise be caught. This is where a link may be established with an expanding field of fiscal sociology around the globe to emphasise that the terminology applies broadly to the role of taxation in social change. In the contemporary constitutions of modern developed states, the institutional focus on the Economic and Political Constitution resonates strongly with the study of questions of tax law. Scholars are influenced by the idea that a constitution is made up of a series of political decisions as to the basic structure of economic life. (For a fuller discussion, see *Tax Law, State-Building and the Constitution* by Dominic de Cogan).

16. In the words of John McEldowney, (*The Changing Constitution*, 8th edn. (Oxford, 2015)):

Political and economic pressures for the reduction of the budget deficit continue to require major cuts in public expenditure. This has had simultaneous effects on the delivery of many public services across most sectors of the economy. The financial crisis and political influences dominate the technical rules of financial reporting and control, with significant constitutional ramifications...

17. Applying the purposive approach to the interpretation of Section 7E, we have no doubt that the purpose that the provision was enacted to accomplish, was to treat as income chargeable to tax, an amount equal to five percent of the fair market value of capital assets, which the taxpayers use for increase in wealth on account of rise in value of the immovable property. The purpose is also clear from the speech of the Finance Minister and the accomplishment of the object of section

7E cannot be frustrated by holding that the legislature does not have power to tax deemed income.

Statutory and Constitutional framework:

18. Section 7E of the 2001 Ordinance provides that:

"7E. Tax on deemed income.- (1) For tax year 2022 and onwards, a tax shall be imposed at the rates specified in Division VIIIC of Part-I of the First Schedule on the income specified in this section.

(2) A resident person shall be treated to have derived, as income chargeable to tax under this section, an amount equal to five percent of the fair market value of capital assets situated in Pakistan held on the last day of tax year excluding the following, namely:-

(a) one capital asset owned by the resident person;

(b) self-owned business premises from where the business is carried out by the persons appearing on the active taxpayers' list at any time during the year;

(c) self-owned agriculture land where agriculture activity is carried out by person excluding farmhouse and land annexed thereto;

(d) capital asset allotted to –

(i) a Shaheed or dependents of a shaheed belonging to Pakistan Armed Forces;

(ii) a person or dependents of the person who dies while in the service of Pakistan armed forces or Federal or provincial government;

(iii) a war wounded person while in service of Pakistan armed forces or Federal or provincial government; and

(iv) an ex-serviceman and serving personal of armed forces or ex-employees or serving personnel of Federal and provincial governments, being original allottees of the capital asset duly certified by the allotment authority;

(e) any property from which income is chargeable to tax under the Ordinance and tax leviable is paid thereon;

(f) capital asset in the first tax year of acquisition where tax under section 236K has been paid;

(g) where the fair market value of the capital assets in aggregate excluding the capital assets mentioned in clauses (a), (b), (c), (d), (e) and (f) does not exceed Rupees twenty-five million;

(h) capital assets owned by a provincial government or a local government; or (i) capital assets owned by a local authority, a development authority, builders and developers for land development and construction, subject to the condition that such persons are registered with Directorate General of Designated NonFinancial Businesses and Professions.

Provided that the exclusions mentioned at clauses (a), (e), (f) and (g) of this sub-section shall not apply in case of a person not appearing in the active taxpayers' list, other than persons covered in rule 2 of the Tenth Schedule.]

(3) The Federal Government may include or exclude any person or property for the purpose of this section.

(4) In this section—

(a) “capital asset” means property of any kind held by a person, whether or not connected with a business, but does not include –

(i) any stock-in-trade, consumable stores or raw materials held for the purpose of business;

(ii) any shares, stocks or securities;

(iii) any property with respect to which the person is entitled to a depreciation deduction under section 22 or amortization deduction under section 24; or

(iv) any movable asset not mentioned in clauses (i), (ii) or (iii);

(b) “farmhouse” means a house constructed on a total minimum area of 2000 square yards with a minimum covered area of 5000 square feet used as a single dwelling unit with or without an annex:

Provided that where there are more than one dwelling units in a compound and the average area of the compound is more than 2000 square yards for a dwelling unit, each one of such dwelling units shall be treated as a separate farmhouse.

19. It would be relevant to set out the definition of the term ‘income’ in the 2001 Ordinance which provides that:

“2(29) “income” includes any amount chargeable to tax under this Ordinance, any amount subject to collection or deduction of tax under section 148, 150, 152(1), 153, 154, 156, 156A, 233, sub-section (5) of section 234, section 236Z and any amount treated as income under any provision of this Ordinance] and any loss of income.

20. The two entries in the Fourth Schedule to the Constitution at the heart of the arguments in this Court are Entry 47 and Entry 50, which provide that:

“Entry 47: Taxes on income other than agricultural income.

Entry 50: Taxes on the capital value of the assets, not including taxes on immovable property.”

Section 7E:

21. Section 7E would require unpacking as this would lend actuality to the analysis. Upon its reading, the first impression that comes out starkly is the essence of the tax given in subsection (1) to impose *“a tax... on the income specified in this section.”* This is bolstered by sub-section (2) which further articulates the intention of legislature to assume that a resident person derives an income chargeable to tax on capital assets situated in Pakistan held on the last day of the tax year. That income shall be treated to have been derived and will be taxed accordingly. Having defined the incidence of tax, the measure of tax is given as an “amount equal to five percent of the fair market value of capital assets.”

22. But the incidence of tax, in essence, falls on the presumptive income of a resident person which he shall be deemed to derive from capital assets held by him. Thus the legislature presumes that a capital asset in the hands of a resident person, in the ordinary course is likely to yield certain income chargeable to tax. There is no doubt in our estimation that the tax is on income (though deemed) in

contradistinction to tax on capital value of an asset covered by Entry 50. The two taxes are distinct and cannot be muddled inter se. The attempt on the part of the learned Single Judge to save section 7E by treating of it under Entry 50 has no legal legs to stand upon. The concept of an income out of a capital asset has to be contrasted with the capital value of an asset. The definition of “capital asset” considered objectively leaves it in no manner of doubt that the tax ensnares immovable property of a resident person (barring certain exceptions enumerated therein) and no other capital assets. The budget speech made it evident that the Government of the day had reasonable grounds to believe that a substantial amount of investment was parked in real estate with potential for exponential growth in value. Section 7E is simply an attempt to treat the increment in value of a capital asset as income and the resident person cannot be left immersed in the thought of deriving double benefit viz. one, increase in value of his capital asset and, two, zero tax. In case he disposes of his capital asset, no tax is leviable under Section 7E. But beyond six years, the resident person does not pay capital gain tax on such sale, too.

23. The tax has been levied on notional income but not a notional asset (from which it is deemed to arise). The legislature has intended to tax an asset apparently lying dormant and not generating an income in cash but indeed capable of increment in value. It is that value addition that section 7E seeks to tax. Notionally the augmentation in value does become part of taxpayer’s income.

Taxing Land and Benefit from Land:

24. “*Land*” observed Anthony Trollope “is about the only thing that can’t fly away”. When income tax was first introduced it was called a tax on property, profits and income. This was because the original rules did not tax income from property (or land) but imposed annual charges based on the value of land. For most part of long and tangled history, tax on property was by reference to value not income.

(For this statement we are indebted to Davies: *Principals of Tax Laws, Geoffery Morse and Sandra Eden, Ninth Edition*)

25. Section 7E in our opinion is a species of taxing income from property business (not from property as such) and more appropriately labelled as property income. We may pause here to emphasis a concept which ought to be borne in mind. What these provisions tax is the benefit that arises from exploiting a legal interest in land not the land itself. (*See Lowe v Ashmore [1971]1 AllER 1057.*)

26. Further, income tax charge is on income and not capital receipts. The essence of the distinction between capital (a stock) and income (a flow) is of utmost importance. Capital receipts are caught by Capital Gains Tax enacted by Section 37 of 2001 Ordinance. In ordinary parlance, although capital gain is not income *per se*, yet it has been treated as taxable income in 2001 Ordinance. This is an illustration of treating as income a sum which would not be income on a conceptual plane.

In many jurisdictions, property income is now charged under provisions similar to those for trading income. In the case of section 7E as well, the legislature is

convinced that persons holding properties in excess of a certain threshold are, in actual fact, trading in properties and must be taxed accordingly. In short, income tax is also imposed on receipts that are not income tax receipts but rather capital receipts. If such can be treated as income for purposes of income tax, then, by same analogy, deemed income can also be subjected to charge of income tax, by treating it as income. In other words this is taxing potential earning and would be considered imputed income from actual return on investment in the form of use rather than money.

27. In the Fourth Schedule, Entries 43 to 54 deal with fields of legislation for taxation purposes for the Parliament. As explicated, we are here concerned with Entries 47 and 50 which have been reproduced above. Entry 47 relates to taxes on income other than agricultural income. The words used in Entry 47 are broad based and open-ended. We will bear in the mind the oft-quoted and settled principles regarding entries in the Fourth Schedule to reiterate that these entries are not the actual source of power to vest in the Parliament. That power is derived from the substantive provisions in the Constitution. They are merely fields of legislation and these fields cannot be read restrictively so as to constrict the powers of the Parliament to pass legislation. The term ‘income’ has not been defined in the Constitution and would take colour from its ordinary meaning or as a term of art which has acquired a definition historically and by the precedents of the

superior courts. The simple proposition in our opinion is that if the term ‘income’ has not been defined in a certain manner by the Constitution, it must be given its widest and broadest meaning and the amplitude of the term cannot be confined to mean a certain thing and not the other. It would then be left to the legislature to define the term ‘income’ which has been done by providing a definition in the 2001 Ordinance as set out above.

28. The definition of ‘income’ given in the 2001 Ordinance does not restrict the meaning of the term ‘income’ but uses the word ‘includes’ which would leave it open for a specific sum to be included in the term ‘income’ as the case may require. By the Finance Act, 2003 the words “any amount treated as income under any provision of this Ordinance” were added to the definition. With the addition of these words in the term ‘income’, we cannot help concluding that the legislature would deem any amount to be income if it has been treated as such under any provision of the 2001 Ordinance. It does not matter whether the amount so treated is tangible income in the form of cash or money or rather notional or deemed income. If the legislature treats a certain amount as income then it must be held to be income for the purposes of chargeability of tax. This is precisely what Section 7E has done by treating an income to be the notional income of a taxpayer at a certain time. We may clarify however that the notional income is not such that it is incapable of being realised

at a future time and in fact the premise of taxation under Section 7E is that in the foreseeable future that notional income would be converted into real tangible income in the hands of the taxpayer. Section 7E presumes that a resident person has certain capital assets situated in Pakistan which though do not generate any income chargeable to tax but may be so charged to a notional income which the resident person shall be treated to have derived. The measure of tax is an amount equal to 5% of the fair market value of capital assets situated in Pakistan. Thus, we have no doubt in our mind that Entry 47 applies to the provisions of Section 7E and is a tax on income duly covered by the term as defined in section 2(29) of the 2001 Ordinance. The legislature has treated deemed/ notional income of a taxpayer holding a capital asset situated in Pakistan as a category of income and so the taxpayers cannot turn around and say that he cannot be taxed on such income being *ultra vires*. If this were the case, the petitioners before the learned Single Judge ought to have challenged the words inserted by Finance Act, 2003 by which the notion of deemed income was introduced in the 2001 Ordinance.

The case of Elahi Cotton:

29. We will now advert our attention to the watershed case of *Elahi Cotton* which was the subject of discussion by both the learned counsel for the appellants and the respondents and each one of them attempted to draw an inference to suit his own case.

30. *Elahi Cotton* squarely related to presumptive tax on income and the question dilated by a powerful Bench of the Supreme Court of Pakistan was whether deemed income could be made part of the term ‘income’ and taxed accordingly. The distilled essence of the precedents considered in *Elahi Cotton* as well as the concepts regarding the term ‘income’ were encapsulated in paragraph 31 of the judgment and the learned counsel for the appellants have relied upon this paragraph in support of their arguments. But, priorly, the provisions of section 80D of the Income Tax Ordinance, 1979 (which was amongst others considered by the Supreme Court) may be set out below in order to bring home the similarity in the concept permeating the two provisions:

80D. Minimum tax on income of certain companies and registered firm—(1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, where no tax is payable or paid by a company or a registered firm resident in Pakistan or the tax payable or paid is less than one-half per cent of the amount representing its turnover from all sources, the aggregate of the declared turnover shall be deemed to be income of the said company or a registered firm and tax thereon shall be charged in the manner specified in Sub-section (2).

(2) The company or a registered firm referred to in Sub-section (1) shall pay as income tax:

(a) an amount, where no tax is payable or paid equal to one-half per cent of the said turnover; and

(b) an amount, where tax payable or paid is less than one-half per cent of the said turnover, equal to the difference between the tax payable or paid and the amount calculated in accordance with clause (a)."

31. The impost levied through section 80D above is, doubtless, on deemed income. Apart from the measure of tax, there is no difference in the incidence of tax and the underlying intention to levy tax on deemed income. For the

purposes of the present appeals, the following observations made in *Elahi Cotton* are relevant and are set out below:

"(ix) That the law should be saved rather than be destroyed and the Court must lean in favour of upholding the constitutionality of a legislation keeping in view that the rule of Constitutional interpretation is that there is a presumption in favour of the constitutionality of the legislative enactments unless ex facie it is violative of a Constitutional provision.

(x) That as per dictionary the word 'income' means "a thing that comes in". Its natural meaning embraces any profit or gain which is actually received. However, while construing the above word used in an entry in a legislative list, the above restricted meaning cannot be applied keeping in view that the allocation of the subjects to the lists is not by way of scientific or logical definition but by way of mere simplex enumeration of broad categories.

(xi) That the expression "income" includes not merely what is received or what comes in by exploiting the use of a property but also what one saves by using it oneself. For example, use of a house by its owner.

(xii) That what is not "income" under the Income Tax Act can be made "income" by a Finance Act. An exemption granted by the Income Tax Act can be withdrawn by the Finance Act or the efficacy of that exemption may be reduced by the imposition of a new charge, of course, subject to Constitutional limitations.

(xvii) That generally the effect of a deeming provision in a taxing statute is that it brings within the tax net an amount which ordinarily would not have been treated as an income. In other words, it brings within the net of chargeability income not actually accrued but which supposedly to have accrued notionally.

(xviii) That when a statute enacts that something shall be deemed to have been done which in fact and in truth was not done, the Court is entitled and bound to ascertain for what purposes and between what persons the statutory fiction is to be resorted to.

(xix) That where a person is deemed to be something the only meaning possible is that whereas he is not in reality that something, the Act required him to be treated as he were with all inevitable corollaries of that state of affairs."

32. The Supreme Court in *Elahi Cotton* firstly alluded to the well established principle that a law must be saved rather

than destroyed and courts must lean in favour of constitutionality of a legislation. Secondly, it was held that while construing the words in an Entry in the Legislative List restricted meaning cannot be applied keeping in view the rule that the allocation of the subjects to the lists is not by way of scientific or logical definition. Thirdly, that the expression ‘income’ includes not merely what is received or what comes in by exploiting the use of a property but also what one saves by using it oneself. Fourthly, the effect of deeming provision of a taxing statute was discussed and it was stated that a deeming provision brings within the tax net an amount which ordinarily would not have been treated as income. In short, it brings within the ambit of chargeability income not actually accrued but supposedly to have accrued notionally.

33. Further alluding to the term ‘income’ it was observed in *Elahi Cotton* “***The word "income" is susceptible as to include not only what is in ordinary parlance it conveys or it is understood, but what is deemed to have arisen or accrued. It is also manifest that income-tax is not only levied in the conventional manner i.e., by working out the net income after adjusting admissible expenses and other items, but the same may also be levied on the basis of gross receipts, expenditure etc. There are new species of income tax, namely, presumptive tax and minimum tax.”***

34. The above observations leave it in no manner of doubt that in *Elahi Cotton* the Supreme Court clearly held deemed income as part of the word ‘income’ used in Entry 47 of the Constitution and wide leeway has been given to the

legislature to include notional income as income of a taxpayer and to impose tax accordingly. While so holding the Supreme Court upheld the constitutionality of section 80C and section 80D of the Income Tax Ordinance, 1979 which related to presumptive tax on deemed income. Our system of administration of justice is founded on the law of precedents and this also finds expression in Article 189 of the Constitution which clearly states that decisions of the Supreme Court are binding on other courts. The decision in *Elahi Cotton* decided a question of law and is based upon and enunciates a principle of law and is thus binding on this Court. It would be improper and erroneous on the part of this Court to ignore the clear *ratio decidendi* in *Elahi Cotton* as we do not find any distinction between what was decided in *Elahi Cotton* and the present appeals where a challenge has been laid to tax on deemed income and section 7E more particularly. When juxtaposed, we do not find any sunlight between the present cases and *Elahi Cotton* and the question of law decided therein applies on all fours to these cases. Any challenge to section 7E should have been thrown out on the basis that the concept of deemed income has been recognized and upheld by the Supreme Court of Pakistan in *Elahi Cotton* and nothing further remains to be decided.

35. Similar challenges were brought before the Sindh High Court and a Division Bench at Karachi proceeded to dismiss the petitions in inter alia C.P No.4614 of 2022. The Sindh High Court relied upon the judgment of *Elahi Cotton* and stated as follows:

"As to the argument that a tax has been levied without there being any transaction not resulting in any income, it would suffice that again the same does not appear to be a correct approach as apparently holding of property beyond the threshold as provided in Section 7E(2)(g) is by itself a transaction which has been deemed to be an income within the ambit of Section 7E ibid. Similarly, the argument that a transaction only occurs when an actual amount of income has been received is also misconceived as apparently a deemed income concept has been upheld by the Hon'ble Supreme Court in Elahi Cotton case and we need not go any further to elaborate the said concept of deemed income which apparently is an income, notwithstanding that it is being received in terms of money or otherwise. It is a fictional income concept, and if at all, it is to be relatable to an actual transaction or an attempt to generate an income, as contended, it would then not be an income deemed to have arisen. Deemed income of a tax-payer is always not an actual income; hence, if the conditions of an enactment are satisfied, it is deemed income, irrespective of the actual transaction. This is what the concept of a deemed income is. Any other interpretation and meaning would not be a deemed income; but an actual income. A fictional income is not needed to create a situation which already exists in reality. It is an income which is deemed to have arisen and that is all. Once it is so, then any other relative happenings are materially irrelevant. The definition of income is an inclusive definition; it enlarges the meaning of income. An income from property which has been made liable to tax is not its actual income in money but an artificial or statutory income as explained in the impugned section 7E of the Ordinance. In fact, by way of insertion of this Section another head of income has been created; though fictionally. Therefore the fact that the owner of the property receives no income in fact or even that there is no possibility of his receiving an income is irrelevant for the consideration of the question as to what the artificial or statutory income of an assessee is from property."

36. While on the subject, a reference may also be made to section 113 of 2001 Ordinance which is headed 'minimum tax on the income of certain persons'. The provision applies to certain taxpayers who have declared loss for the years, are exempt from tax or after claiming of allowances or deductions, no tax is payable for the tax year. In such cases, by Sub-section (2), the aggregate of the persons' turnover (as defined in Sub-section (3) ***shall be treated as the income of***

the person for the year chargeable to tax. Again the notion of deemed income has been applied to treat the turnover of a person, as income. In this manner, these categories of taxpayers are also made chargeable to tax by treating the amount of turnover as their income based upon the extended meaning given in section 2(29) of 2001 Ordinance. Sections 7E and 113 belong to the same genre and such provisions are now woven into the fibre of our tax laws.

37. Learned counsel for the respondents relied upon a judgment of the Supreme Court of Pakistan which is a three-members judgment and reported as Pakistan Industrial Development Corporation v. Pakistan through Secretary Ministry of Finance (1992 SCMR 891) (PIDC case). This case came under discussion in *Elahi Cotton* and was distinguished. The observations made in PIDC case were not approved in *Elahi Cotton* which was decided by larger Bench of the Supreme Court of Pakistan in the following terms:

"As regards cases of Pakistani origin referred to hereinabove in para.29, it may be observed that the learned counsel for the appellants heavily relied upon the case of Government of Pakistan and others v. Muhammad Ashraf and others (supra) mentioned in sub-para. (viii) of para.29 hereinabove, the same has been again dealt with hereinbelow in para.44. Reliance was also placed by the learned counsel for the appellants on certain observations in the case of Pakistan Industrial Development Corporation v. Pakistan (supra) mentioned at para. 29(vii) hereinabove, particularly on the general observation that "thus the deeming provision in section 4 of the Act By this provision anything which is not income cannot be treated as income Before charging tax an assessee must be shown to have received income or it has arisen and accrued or deemed to be so", (which has been referred to hereinabove in sub-para. (xxxiii) of para. 31).

The above observations no doubt seemingly support the learned counsel for the appellants, but the same are to be viewed with reference to the context in which they were made, namely, whether the definition of income as extended by newly-added section 2(6-C) of the late Act, whereby

even free reserves exceeding paid-up ordinary share capital of the company as on the last day of the previous year, was included in the income. The above provisions were not declared ultra vires by this Court in the above report. Furthermore, the above general observation founded on traditional approach cannot be pressed into service to examine the Constitutional validity of the above three impugned sections.”

38. It can be seen that the observations made in PIDC case were not approved in *Elahi Cotton* and it was specifically stated that general observations founded on traditional approach could not be pressed into service to examine the Constitutional validity of three sections impugned in *Elahi Cotton*. In short, *Elahi Cotton* did not favour restrictive meaning of the term ‘income’ as used in Entry 47. The High Court of Sindh in the case referred to above, was also of the opinion that no reliance could be placed on PIDC case and that the holding in PIDC case had been disapproved by the Supreme Court in the later case of *Elahi Cotton*.

Error Regarding Source of Levy:

39. The controversy before the learned Single Judge turned on whether the levy was covered by Entry 47 or Entry 50.

40. Entry 50 was the subject matter of discussion in a number of appeals before a Division Bench of which one of us (Shahid Karim, J.) was a member and it was held that tax on capital value of immovable property was beyond the legislative competence of the Parliament and was within the power of the Provincial Assemblies to legislate upon. We will advert to this aspect and the holding of this Court in the later part of this judgment.

41. At the cost of repetition, it is reiterated that the allocation of the subjects to the lists is not by way of

scientific or logical definition but by way of mere simple enumeration of broad categories. A single tax may derive its sanction from one or more entries and many taxes may emanate from one single entry. An entry in the Legislative List must be given a wide and liberal interpretation.

42. Entry 47 simply says that the legislature has the power to impose taxes on income other than agricultural income. The learned Addl. Attorney General is right when he contends that the words used would mean a wide array of different taxes which may be imposed on income and this is clearly discernible from reading of the Ordinance which indeed imposes taxes of different nature on the income of a person or different persons. It may be that the legislature chooses to impose a tax on certain set of persons and to grant exemption in respect of the other set of persons. By this mere categorization the tax will not be unconstitutional. Moreover, a person may be subjected to more than one taxes on his income to be caught by double taxation. In case the law permits clearly and without equivocation, such a tax would not be unlawful by the mere fact that it taxes the same income twice over. It has been said that "*the power to tax twice is as ample as to tax once*". (Cited with approval in a number of U.S Supreme Court cases).

43. As stated earlier, the term 'income' has not been defined in the Constitution. The intention is clear and we do not harbour any doubt in this regard *viz.* that the framers of the Constitution intended the term to be

elastic in the hands of the legislature to define it in whatever manner it deems appropriate in a given case. This is the very essence of Entry 47 and to attribute an intention to restrict or circumvent the powers of the legislature to define the term ‘income’ would be an unconstitutional argument.

44. For the purposes of these cases, the important words in the definition are “any amount treated as income under any provision of this Ordinance”. These words do not convey the meaning as proffered by the learned Single Judge to mean that the word “amount” used in this sentence would relate to a tangible and realisable amount and not an amount which is notional. This would be reading the word ‘amount’ separately and out of context with the entire sentence reproduced above. The sentence “any amount treated as income under any provision of this Ordinance” has to be read as a whole. Clearly, these words, when read as a whole, would convey ineluctably that the legislature may treat any amount as income and the use of word ‘treated’ is crucial and would connote an amount which may be deemed or imputed as income. Otherwise there was no logical basis for insertion of these words so as to confer power on the legislature to treat certain amounts as income. The purpose of these words cannot be defeated by a fantastic set of reasoning to achieve a desired result.

45. It may be noted that income tax is imposed for each tax year at the rate specified in different Divisions of Part I of the First Schedule on every person who has

taxable income for the year (*Sec. 4 of the Ordinance*).

Section 9 relates to the term ‘taxable income’ and provides that:

“9. Taxable income.—The taxable income of a person for a tax year shall be the total income under clause (a) of section 10 of the person for the year reduced (but not below zero) by the total of any deductible allowances under Part IX of this Chapter of the person for the year.”

46. Thus, taxable income as envisaged in the Ordinance would mean the total income of a person for the year reduced by the total of any deductible allowances. Section 10 of the Ordinance further defines the term ‘total income’ to mean a persons’ income under all heads of income for the year. The heads of income have been provided in section 11 and include salary, income from property, income from business, capital gains and income from other sources. These heads of income clearly relate to real and tangible income and so the legislature in including the words “any amount treated as income under any provision of this Ordinance” was cognizant of what taxable income was and so proceeded to extend the meaning of the term ‘income’ to include deemed and notional income imputable to a taxpayer.

47. Notwithstanding the above and even if we were to ignore the definition of the word ‘income’ used in the Ordinance, section 7E refers to an amount which has been treated as income under the provisions of the Ordinance and the legislature has sought to do so under its powers conferred by Entry 47 which, to reiterate, does not give a restrictive and cloistered meaning to the term ‘income’. In our considered view, a resort to the definition of income as given in the

dictionaries cannot be had since the term has already been defined in the Ordinance and section 7E clearly refers to tax on deemed income. In doing so, the legislature is imposing a tax on deemed income being fully aware of the sweep of the term ‘income’ as used in the Constitution to include deemed income.

Parliamentary Debates:

48. The learned counsel for the appellants also referred to the budget speech of 2022-23 by the Finance Minister who while placing before the National Assembly the budget proposals stated that:

“The major part of the wealth of rich people is parked in the real estate sector in Pakistan. This is a double-faceted menace. It leads to the accumulation of unproductive assets and raises the prices of housing for the poor and lower-income groups. We intend to correct this imbalance. Therefore, all persons who have more than one immovable property exceeding Rs.25 million situated in Pakistan shall be deemed to have received rent equal to 5% of the fair market value of the immovable property and shall pay tax at the rate of 1% of the fair market value of the said property. However, one house of each individual will be excluded.”

49. It is not unusual for the courts to rely upon Parliamentary debates as an extrinsic material to gauge the intention of the legislation. The milestone case in relation to looking beyond the legislative wording was *Pepper v. Hart* (1992) 65 TC 421 which opened up transcendent interpretative possibilities by allowing reference to parliamentary record to establish parliamentary intention while interpreting legislation which is ambiguous or obscure. The case of *Pepper* has been cited with approval by our superior courts which have also used the concept to analyse the parliamentary debates for reaching the true intention behind a legislative measure. Although in this case we do

not find the legislation to be ambiguous or obscure, we have merely referred to the budget speech in order to establish that the impugned tax was directed at the wealth of rich people parked in real estate sector in Pakistan. This aspect of the matter is widely known and governments over the years have struggled to bring this sector within the tax net. Real estate sector in Pakistan which, in the opinion of the Finance Minister, is accumulation of unproductive assets raises the price of housing for the poor and lower income groups. It was under these circumstances that the persons who have more than one immovable properties exceeding worth 25 million and resident in Pakistan, will be deemed to have received income equal to 5% of the fair market value of the immovable property. In doing so, legislature was acutely aware that tax is very much a social and institutional practice and therefore proceeded to tax a social practice having significant ramifications.

Reading Down:

50. The learned Single Judge has employed the rule of reading down to recast the provisions of section 7E in an attempt to “save the legislation, within competence under Entry 50”. Thus, although the learned Single Judge was of the opinion that the tax was outwith the powers under Entry 47, it was nevertheless covered by Entry 50 and should be deemed as a tax on the capital value of assets within the meaning of Entry 50. By this method, the learned Single Judge in fact saved the levy under Section 7E. Since we have held that the tax is covered by Entry 47 and is a tax on income, though

deemed, this portion of the impugned judgment falls to the wayside. We may however observe that the rule of reading down is rarely applied by the courts in Pakistan and in fact, in our opinion, is a rule to be disapplied for countries with a written constitution. It is a concept peculiar to the U.K administration of justice which does not have a written constitution and the courts have fallen back on the rule of reading down (or reading in) to save a statutory provision or to conform it with constitutional principles. What the learned Single Judge has in fact done is to resort to judicial legislation by deleting some words from section 7E and substituting the others. In conclusion, the learned Single Judge also impressed upon the legislature to harmonize section 7E with the spirit of “taxing capital value of assets” so that the assets could be valued as a whole and taxed inseparably. Once again this was in the nature of Advisory declaration. That is why we have failed to understand as to how the respondents have felt satisfied with the ultimate conclusion drawn in the impugned judgment. Suffice to say that the courts cannot use the device of reading down in order to re-write a statutory provision. There is no compulsion on the courts to save legislation and if it is beyond the legislative competence and is unconstitutional, it must be struck down and not saved.

Section 7E & Section 37 of the 2001 Ordinance:

51. Mr. Shahbaz Butt, Advocate, representing some of the respondents drew a comparison between section 7E and section 37 of the Ordinance to assert that the

taxpayers were being subjected to double taxation as these were taxes of same genus. This argument was not raised before the learned Single Judge and thus there is no obligation on us to consider it at the appellate stage. Yet, the argument is rebutted with the following observations:

- Section 7E concerns with tax on income whereas section 37 is a tax on capital gains.
- Income is either earned or deemed to be earned from various sources during the tax year regardless of sale or disposal of any asset whereas tax on capital gains is a tax on profits arising from eventual sale/ disposal of an asset.

52. It is the realization of gains from appreciation in the value of an asset and clearly if no gain arises from disposal of asset then no tax on capital gains is liable to be paid. In other words, while income tax is applied on the entire amount of the taxable income, capital gains is applied to the extent of gain in amount from a particular asset and not on the entire money received by the taxpayer from the disposal of asset. Sub-clause (2)(f) of section 7E provides that for a property on which tax under Section 236K (advance tax on purchase or transfer of immovable property) has been paid that taxation will be excluded from the ambit of section 7E for the first tax year of acquisition. Further, section 8 of the Ordinance provides that tax under Section 7E shall be a final tax on the amount in respect of which the tax is imposed.

53. Capital gain tax is imposed under Section 37 at the rates given in Division VIII of Part I of the First

Schedule to the Ordinance and presupposes that i) the immovable property was purchased by the taxpayer, ii) sold by the taxpayer; iii) at a price higher than the purchase price resulting in capital gain, iv) sold within five years of its purchase. It is pertinent to mention that rate of capital gains tax on the holding period exceeding six years is zero per cent. Therefore, it is not guaranteed that the property will be sold at all and meet the conditions (i) to (iv) above so as to attract capital gains tax. Ms. Asma Hamid, Advocate who prepared a Note in this regard and from which we have had the benefit of making the distinctions above further supported her arguments with illustrations in order to underline the difference between incidence of tax under Section 7E and section 37 of the Ordinance:

- i. *“Assume that A Purchases a property in tax year 2002, which he later sells within that tax year for a higher price. A’s income is taxable under Section 37 as he incurred capital gains, however, it is not taxable under Section 7E because that property was not held on the last day of the tax year.*
- ii. *Similarly, assume that A purchases a property in tax year 2022 for which withholding tax under Section 236K has been paid, and which he later sells for a higher price in tax year 2023. A is liable to pay tax under Section 37 at the prescribed rate as he incurred capital gains for tax year 2023. A is not liable to pay tax under Section 7E in respect of deemed income from this immovable property either in tax year 2022 (as per sub-clause 2(f) of Section 7E), and neither in tax year 2023 because the property was not held on the last day of the year 2023.*
- iii. *Assume that A inherits a property in tax year 2022 and holds it till the last day of that tax year, A will be liable for tax under Section 7E as he is holding the property on the last day of the tax year 2022. However, A may not be liable to pay tax under Section 37 as there is no disposal of the property by A.*
- iv. *Assume that A purchased a property in tax year 2022 for which tax under Section 236K has been paid, and sells the same at a higher price in tax year 2025. In this situation, A is liable to pay tax under Section 7E for tax year 2023 and*

tax year 2024. The gain earned by A is also liable to be taxed under Section 37 in tax year 2025.

54. It is clear from the above illustrations that the incidence of tax in respect of both sections 7E and 37 of the Ordinance are distinct and separate and are triggered under different circumstances. There is no duplication in the imposition of taxes under Section 7E and 37 and the question of double taxation does not arise.

Exemptions and Discrimination:

55. Sub-section (2) of section 7E excludes certain capital assets from the ambit of tax under Section 7E. We are here concerned with the following capital assets which were declared to be unconstitutional by the learned Single Judge on the ground that Article 25 of the Constitution did not permit such classification to be made. Clause (d) of Sub-section (2) of section 7E provides that:

(d) capital asset allotted to –

(i) a Shaheed or dependents of a shaheed belonging to Pakistan Armed Forces;

(ii) a person or dependents of the person who dies while in the service of Pakistan armed forces or Federal or provincial government;

(iii) a war wounded person while in service of Pakistan armed forces or Federal or provincial government; and

(iv) an ex-serviceman and serving personal of armed forces or ex-employees or serving personnel of Federal and provincial governments, being original allottees of the capital asset duly certified by the allotment authority;

56. The capital assets enumerated above have been excluded from taxation under Section 7E but in the impugned judgment this exclusion was held to be unconstitutional. The learned Single Judge relied upon the well-worn test regarding discriminatory legislation as vouched by respectable authority and the superior courts have relied upon it in a number of precedents. These principles have also been reiterated in *Elahi Cotton Mills* where it was stated that persons similarly situated are to be treated alike and if there is a reasonable classification to be made, it must be founded on intelligible criteria having rational nexus to the objectives sought to be achieved by such classification.

57. The classification which was made in section 7E is in respect of capital assets allotted to certain persons which include Shaheeds of Pakistan Armed Forces or their dependents, persons who died while in the service of Pakistan Armed Forces or Federal or Provincial Government etc. It must be borne in mind that the exclusion is in respect of capital asset and not in respect of persons and strictly therefore the provisions of Article 25 are not attracted. If the rule applied by learned Single Judge were to hold sway, the entire Sub-section (2) should have been struck down being discriminatory and not merely clause (d) of Sub-section (2).

58. Notwithstanding the above, we do not find clause (d)(i to iv) to be suffering from vice of discriminatory legislation which could be held to offend Article 25 of the Constitution. Sub-section (2) (d)(i to iv) indeed

carves out categories of persons which are distinct and apart from general category of taxpayers. There is no cavil that the legislature is indeed empowered to create categories of taxpayers and to tax one and not other. The only rule which constrains that power has been set out above. We do not find the categories so made to violate that rule.

59. Section 7E (2)(d)(i) has been held to be unconstitutional as in the opinion of the learned Single Judge, Shaheeds and dependents of police and other forces have been left out of this class who are similarly placed. Suffice to say that next paragraph (ii) has been held to be not discriminatory although that paragraph contemplates Shaheed and dependents of police and other forces. Therefore, the very basis of holding of (i) is erroneous. Similarly, section 7E (2)(d)(iii) has also been held to be unconstitutional and the learned Single Judge has equated this category with a labourer who also should be compensated for a wound or being disabled. We will reiterate that this category relates to person in the service of Pakistan Armed Forces or Federal or Provincial Government who are wounded in times of war. Certainly, a labourer will not be employed at the time of war and it will only be the persons in service of Pakistan Armed Forces and other security forces attached with Federal or Provincial Government. Thus, in our opinion, it creates a distinct category which is not discriminatory at all. Lastly, section 7E (2)(d)(i) is also a category apart and relates to ex-service men and

service personnel of armed forces or serving personnel of Federal and Provincial Governments who are original allottees of a capital asset duly certified by the allotment authority. Once again, this category cannot be equated with persons generally who have purchased capital assets from their own earning. The category relates to salaried class in the service of Federal and Provincial Government who have limited means and are allotted a capital asset during the tenure of their service. They have limited financial means to acquire an asset otherwise and should not be burdened with the imposition of tax under Section 7E. This portion of the impugned judgment contained in paragraph 25 is also set aside having been issued on an erroneous view of law.

60. Before we tear ourselves away, it is indeed incredulous to note that the respondents chose not to challenge the Impugned Judgment which has, in actual fact, upheld the levy by saving it under Entry 50. This was done by reading down. The respondents were not spared the taxation under Section 7E.

61. In conclusion, we *allow* the appeals (Appendix-I attached with this judgment). The Impugned Judgment is set aside.

62. The Appeals at Appendix-II (attached with this judgment) have been filed by the appellants (petitioners before the Single Bench) on the ground that the relief granted by the learned Single Judge is materially opposed to what was sought in the constitutional petitions. We allow these appeals on the same basis as above. But, in the same vein, the

respective constitutional petitions brought by these appellants will be dismissed for the reasons enumerated above.

(RASAAL HASAN SYED)
JUDGE

(SHAHID KARIM)
JUDGE

Announced in open Court on 15-02-2024

Approved for reporting.

JUDGE

JUDGE

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Rafaqat Ali

APPENDIX-I

Sr. No.	I.C.A Nos.	Title
1.	35908/23	Commissioner Inland Revenue Vs. Muhammad Osman Gul
2.	60293/23	Commissioner Inland Revenue Vs. Iftikhar Ahmad
3.	60281/23	Federal Board of Revenue Vs. Rukhsana Roshan
4.	60299/23	Federal Board of Revenue Vs. Muhammad Waqas Ashraf
5.	59252/23	Commissioner Inland Revenue Vs. Abdul Ghaffar, etc.
6.	59604/23	Commissioner Inland Revenue Vs. Muhammad Iftikhar
7.	59582/23	Commissioner Inland Revenue Vs. Rana Asmat Ali Khan
8.	59596/23	Commissioner Inland Revenue Vs. Nadeem Arif
9.	59535/23	Commissioner Inland Revenue Vs. Muhammad Shahid
10.	59528/23	Commissioner Inland Revenue Vs. Muhammad Waqas
11.	59584/23	Commissioner Inland Revenue Vs. Zia Rasool
12.	59206/23	Commissioner Inland Revenue Vs. Muhammad Shahid
13.	59871/23	Commissioner Inland Revenue Vs. Muhammad Zahid
14.	59625/23	Commissioner Inland Revenue Vs. Muhammad Mumtaz
15.	59568/23	Commissioner Inland Revenue Vs. Syed Muhammad Rauf Anjum Bukhari
16.	59526/23	Commissioner Inland Revenue Vs. Whajj Tariq
17.	59565/23	Commissioner Inland Revenue Vs. Khalid Nazir
18.	59590/23	Commissioner Inland Revenue Vs. Osman Hameed Ch., etc.
19.	59601/23	Commissioner Inland Revenue Vs. Faiza Faiz Khan
20.	59598/23	Commissioner Inland Revenue Vs. Shoukat Ali
21.	59585/23	Commissioner Inland Revenue Vs. Arif Anwar
22.	59886/23	Commissioner Inland Revenue Vs. Shazia Zaman Tabassam
23.	59879/23	Commissioner Inland Revenue Vs. Unique Alliance Pvt. Ltd.
24.	59269/23	Commissioner Inland Revenue Vs. Mustafa Ali Siddiqi, etc.
25.	60300/2023	Commissioner Inland Revenue Vs. Danyal Sheikh etc
26.	59245/23	Commissioner Inland Revenue Vs. Kohistan Corporation Pvt. Ltd., etc.
27.	60280/23	Commissioner Inland Revenue Vs. Mubashir Zafar
28.	59119/23	Commissioner Inland Revenue Vs. Muhammad Yousaf, etc.

29.	60290/23	Commissioner Inland Revenue Vs. Rafiq Baig, etc.
30.	59739/23	Commissioner Inland Revenue Vs. Jawad Anwar, etc.
31.	60116/2023	Commissioner Inland Revenue Vs. Zia ul Mustafa, etc.
32.	59282/23	Commissioner Inland Revenue Vs. Muhammad Umar Afzal, etc.
33.	59232/23	Commissioner Inland Revenue Vs. Shakeel Maqbool, etc.
34.	60040/23	Commissioner Inland Revenue Vs. Muhammad Arshad Acchi, etc.
35.	60111/23	Commissioner Inland Revenue Vs. Rubina Amjad, etc.
36.	60296/23	Commissioner Inland Revenue Vs. Rizwana Arif, etc.
37.	59230/23	Commissioner Inland Revenue Vs. Jamal Jan, etc.
38.	59224/23	Commissioner Inland Revenue Vs. Hamza Waheed, etc.
39.	59257/23	Commissioner Inland Revenue Vs. Sa Pharmaceutical Pvt. Ltd., etc.
40.	59210/23	Commissioner Inland Revenue Vs. Mehwish Shaiq, etc.
41.	59145/23	Commissioner Inland Revenue Vs. Mansoor Javed, etc.
42.	59234/23	Commissioner Inland Revenue Vs. Muhammad Mohsin Ali
43.	59167/23	Commissioner Inland Revenue Vs. Rustam Ali Chatha, etc.
44.	59008/23	Commissioner Inland Revenue Vs. Raazia Rashid, etc.
45.	59161/23	Commissioner Inland Revenue Vs. Rana Zahid Tausif, etc.
46.	59591/23	Commissioner Inland Revenue Vs. Ikram ul Haq
47.	60338/23	Commissioner Inland Revenue Vs. Hamza Yousaf, etc.
48.	59296/23	Commissioner Inland Revenue Vs. Muhammad Aslam Bashir, etc.
49.	59236/23	Commissioner Inland Revenue Vs. Basit Manzoor Azhar
50.	59057/23	Commissioner Inland Revenue Vs. M/s. Sitara Energy Limited, etc.
51.	59196/23	Commissioner Inland Revenue Vs. Zeeshan Saeed, etc.
52.	60185/23	Commissioner Inland Revenue Vs. Mrs. Shereen Masood, etc.
53.	59039/23	Commissioner Inland Revenue Vs. Muhammad Younas, etc.
54.	59036/23	Commissioner Inland Revenue Vs. Syed Azfar Ali Nasir, etc.
55.	60307/23	Commissioner Inland Revenue Vs. Zahid Anwar, etc.
56.	59208/23	Commissioner Inland Revenue Vs. Naureen Shehzad, etc.
57.	59255/23	Commissioner Inland Revenue Vs. Nazakat Yousaf, etc.
58.	59123/23	Commissioner Inland Revenue Vs. Muhammad Ijaz, etc.
59.	59144/23	Commissioner Inland Revenue Vs.

		Usman Ali Akram, etc.
60.	59218/23	Commissioner Inland Revenue Vs. Muhammad Haroon Waheed, etc.
61.	59660/23	Commissioner Inland Revenue Vs. Tanveer Ahmad, etc.
62.	60339/23	Commissioner Inland Revenue Vs. Sadia Irfan, etc.
63.	59718/23	Commissioner Inland Revenue Vs. Muhammad Ajmal, etc.
64.	59258/23	Commissioner Inland Revenue Vs. Muhammad Majad, etc.
65.	59061/23	Commissioner Inland Revenue Vs. M/s.Masood Textile Mills Ltd.
66.	59101/23	Commissioner Inland Revenue Vs. Ali Shahid Khan, etc.
67.	59406/23	Commissioner Inland Revenue Vs. Mst. Haniah Javed, etc.
68.	60335/23	Commissioner Inland Revenue Vs. Javaid Iqbal, etc.
69.	59235/23	Commissioner Inland Revenue Vs. Mian Muhammad Tahir, etc.
70.	59713/23	Commissioner Inland Revenue Vs. Muhammad Ahmad, etc.
71.	6027523	Commissioner Inland Revenue Vs. Manshad Bashir, etc.
72.	59532/23	Commissioner Inland Revenue Vs. Azhar Iqbal
73.	59081/23	Commissioner Inland Revenue Vs. Tanveer Ahmad, etc.
74.	59214/23	Commissioner Inland Revenue Vs. Nadeem Ahmad, etc.
75.	59070/23	Commissioner Inland Revenue Vs. Sufian Javed, etc.
76.	59151/23	Commissioner Inland Revenue Vs. Ahsan Kamal, etc.
77.	59264/23	Commissioner Inland Revenue Vs. Rauf Amjad
78.	59261/23	Commissioner Inland Revenue Vs. Talat Parveen, etc.
79.	59240/23	Commissioner Inland Revenue Vs. Omer Saeed, etc.
80.	59031/23	Commissioner Inland Revenue Vs. Amir Riaz
81.	59046/23	Commissioner Inland Revenue Vs. Muhammad Yousaf, etc.
82.	59045/23	Commissioner Inland Revenue Vs. Muhammad Amjad Javed, etc.
83.	59262/23	Commissioner Inland Revenue Vs. Mr. Abdul Salam
84.	59146/23	Commissioner Inland Revenue Vs. Sultan Muhammad Ali
85.	59091/23	Commissioner Inland Revenue Vs. Muhammad Usman Afzal, etc.
86.	59226/23	Commissioner Inland Revenue Vs. Aamir Mehmood Butt, etc.
87.	60236/23	Commissioner Inland Revenue Vs. Muhammad Azhar Javaid, etc.
88.	60087/23	Commissioner Inland Revenue Vs. Ahsan Shamim Chaudhary, etc.
89.	59750/23	Commissioner Inland Revenue Vs. Ikram Shahid, etc.

90.	59292/23	Commissioner Inland Revenue Vs. Muhamad Ibrar, etc.
91.	59260/23	Commissioner Inland Revenue Vs. Muhammad Ikram, etc.
92.	59253/23	Commissioner Inland Revenue Vs. Sheikh Parvez Saeed, etc.
93.	59200/23	Commissioner Inland Revenue Vs. Mr. Wazir Ali, etc.
94.	59725/23	Commissioner Inland Revenue Vs.Robina Jawad, etc.
95.	59038/23	Commissioner Inland Revenue Vs. Mr. Shahzad Malik, etc.
96.	59106/23	Commissioner Inland Revenue Vs. Ejaz Ahmad, etc.
97.	59117/23	Commissioner Inland Revenue Vs. Hyder Javed
98.	59143/23	Commissioner Inland Revenue Vs. Muhammad Nadeem Ahmad, etc.
99.	59164/23	Commissioner Inland Revenue Vs. Shahzad Ahmad Sheikh, etc.
100.	60190/23	Commissioner Inland Revenue Vs. Mr. Tayyab Najib, etc.
101.	59456/23	Commissioner Inland Revenue Vs. Muhammad Mushtaq Ahmad, etc.
102.	59387/23	Commissioner Inland Revenue Vs. Shehryar Arshad, etc.
103.	59229/23	Commissioner Inland Revenue Vs. Muhammad Ahsan Waheed
104.	60125/23	Commissioner Inland Revenue Vs. Muhammad Ahmad, etc.
105.	60336/23	Commissioner Inland Revenue Vs. Muhammad Ammar Saeed
106.	59150/23	Commissioner Inland Revenue Vs. Muhammad Jameel Chawla, etc.
107.	59159/23	Commissioner Inland Revenue Vs. Bilal Paracha, etc.
108.	60209/23	Commissioner Inland Revenue Vs. Parveen Sarwar, etc.
109.	59427/23	Commissioner Inland Revenue Vs. Mr. Shahid Iqbal Khan Lodhi, etc.
110.	60109/23	Commissioner Inland Revenue Vs. Muhammad Waqas, etc.
111.	60084/23	Commissioner Inland Revenue Vs. Mr. Zaheer Iqbal, etc.
112.	59268/23	Commissioner Inland Revenue Vs. Muhammad Kamran Aslam, etc.
113.	59044/23	Commissioner Inland Revenue Vs. Zain Shahid Khan, etc.
114.	59034/23	Commissioner Inland Revenue Vs. Farhat Jehan
115.	60289/23	Commissioner Inland Revenue Vs. Ms. Software Creations Pvt. Ltd., etc.
116.	59220/23	Commissioner Inland Revenue Vs.Azhar Saleem Vohra, etc.
117.	59266/23	Commissioner Inland Revenue Vs. Muhammad Sarwar, etc.
118.	59212/23	Commissioner Inland Revenue Vs. Nageen Faiq
119.	59448/23	Commissioner Inland Revenue Vs. Asif Iqbal Paracha, etc.
120.	59437/23	Commissioner Inland Revenue Vs.

		Amjad Saeed, etc.
121.	59027/23	Commissioner Inland Revenue Vs. Ms. Ayesha Tariq, etc.
122.	60081/23	Commissioner Inland Revenue Vs. Muzammal Hanif, etc.
123.	59704/23	Commissioner Inland Revenue Vs. Mr. Noor Elahi, etc.
124.	59420/23	Commissioner Inland Revenue Vs. Mr. Naeem Akhtar, etc.
125.	59312/23	Commissioner Inland Revenue Vs. Tahir Aslam, etc.
126.	60337/23	Commissioner Inland Revenue Vs. Muhammad Tahir Butt, etc.
127.	59289/23	Commissioner Inland Revenue Vs. Muhammad Tayyab, etc.
128.	59241/23	Commissioner Inland Revenue Vs. Sheikh Saed Ullah, etc.
129.	60176/23	Commissioner Inland Revenue Vs. Sadaf Aamir Arshad, etc.
130.	59300/23	Commissioner Inland Revenue Vs. Khalid Nadeem
131.	59095/23	Commissioner Inland Revenue Vs. Mr. Usman Rana, etc.
132.	59267/23	Commissioner Inland Revenue Vs. Asad Hayat Ahmad
133.	59263/23	Commissioner Inland Revenue Vs. Imran Fiaz, etc.
134.	59105/23	Commissioner Inland Revenue Vs. Muhammad Naeem, etc.
135.	59112/23	Commissioner Inland Revenue Vs. Muhammad Zahid, etc.
136.	59051/23	Commissioner Inland Revenue Vs. Javed Akhtar, etc.
137.	60333/23	Commissioner Inland Revenue Vs. Sundar Impex Pvt. Ltd.,etc.
138.	59225/23	Commissioner Inland Revenue Vs. Bilal Mansha, etc.
139.	59024/23	Commissioner Inland Revenue Vs. Anum Faiq
140.	59249/23	Commissioner Inland Revenue Vs. Malik Zafar Iqbal, etc.
141.	59279/23	Commissioner Inland Revenue Vs. Huzaifa Rehman, etc.
142.	59412/23	Commissioner Inland Revenue Vs. Mst. Naghmi Waqar
143.	59052/23	Commissioner Inland Revenue Vs. Naveeda Baig, etc.
144.	59103/23	Commissioner Inland Revenue Vs. Muhammad Tariq Iqbal Mughal, etc.
145.	59138/23	Commissioner Inland Revenue Vs. Talat Nishat, etc.
146.	59100/23	Commissioner Inland Revenue Vs. M/s. Beacon Impex Pvt. Ltd.
147.	59111/23	Commissioner Inland Revenue Vs. Gulfraz Sultan
148.	59219/23	Commissioner Inland Revenue Vs. Ms. Shamim & Company Pvt. Ltd.
149.	59110/23	Commissioner Inland Revenue Vs. Abdul Rehman Qureshi
150.	59121/23	Commissioner Inland Revenue Vs. Tariq Hafeez Saithi

151.	59058/23	Commissioner Inland Revenue Vs. Muhammad Hussain
152.	60112/23	Commissioner Inland Revenue Vs. Shifa Tayab, etc.
153.	59113/23	Commissioner Inland Revenue Vs. Muhammad Abdul Qayyum
154.	59265/23	Commissioner Inland Revenue Vs. Muhammad Maqbool, etc.
155.	59132/23	Commissioner Inland Revenue Vs. Saba Anees
156.	59418/23	Commissioner Inland Revenue Vs. Saqib Aziz Awan, etc.
157.	59272/23	Commissioner Inland Revenue Vs. Hassan Nasrullah
158.	59384/23	Commissioner Inland Revenue Vs. Fawad Arshad, etc.
159.	59066/23	Commissioner Inland Revenue Vs. Khawaja Muhammad Qasim
160.	60282/23	Commissioner Inland Revenue Vs. Haroon Bashir, etc.
161.	59125/23	Commissioner Inland Revenue Vs. Shuja ud Din
162.	60222/23	Commissioner Inland Revenue Vs. Khalid Riaz, etc.
163.	59271/23	Commissioner Inland Revenue Vs. Humayoun Bashir, etc.
164.	59364/23	Commissioner Inland Revenue Vs. Salman Jahangir, etc.
165.	59388/23	Commissioner Inland Revenue Vs. Chaudhary Khalil ur Rehman, etc.
166.	59020/23	Commissioner Inland Revenue Vs. Muhammad Munir
167.	60195/23	Commissioner Inland Revenue Vs. Ali Raza
168.	59173/23	Commissioner Inland Revenue Vs. Muhammad Hanif
169.	59118/23	Commissioner Inland Revenue Vs. Muhammad Amer Irshad
170.	59153/23	Commissioner Inland Revenue Vs. Javed Anwar
171.	60286/23	Commissioner Inland Revenue Vs. Aliya Ashfaq
172.	59250/23	Commissioner Inland Revenue Vs. Shazia Butt, etc.
173.	59092/23	Commissioner Inland Revenue Vs. Fouzia Wahab, etc.
174.	59242/23	Commissioner Inland Revenue Vs. Saif ur Rehman, etc.
175.	59399/23	Commissioner Inland Revenue Vs. Tariq Mahmood, etc.
176.	59408/23	Commissioner Inland Revenue Vs. Amir Mehmood, etc.
177.	59298/23	Commissioner Inland Revenue Vs. Mr. Muhammad Tahir, etc.
178.	59228/23	Commissioner Inland Revenue Vs. Mr. Muhammad Anees, etc.
179.	59115/23	Commissioner Inland Revenue Vs. Naimat Ali
180.	59352/23	Commissioner Inland Revenue Vs. Qayyum Mohsin Malik, etc.
181.	59392/23	Commissioner Inland Revenue Vs.

		Muhammad Zahid, etc.
182.	60228/23	Commissioner Inland Revenue Vs. Abdul Ghaffar, etc.
183.	60202/23	Commissioner Inland Revenue Vs. M/s. Ahmad Fine Weaving Ltd., etc.
184.	59021/23	Commissioner Inland Revenue Vs. Mr. Muhammad Adrees, etc.
185.	59185/23	Commissioner Inland Revenue Vs. Saira Ikram Ilahi, etc.
186.	59754/23	Commissioner Inland Revenue Vs. Khalid Pervaiz
187.	59373/23	Commissioner Inland Revenue Vs. Farrukh Javed, etc.
188.	59033/23	Commissioner Inland Revenue Vs. Ahsan Gulzar, etc.
189.	60099/23	Commissioner Inland Revenue Vs. Javed Iqbal Anjum
190.	60034/23	Commissioner Inland Revenue Vs. Muhammad Iftikhar
191.	59099/23	Commissioner Inland Revenue Vs. Majid Naseer
192.	59746/23	Commissioner Inland Revenue Vs. Faisal Rasheed, etc.
193.	60328/23	Commissioner Inland Revenue Vs. Jawad Arshad, etc.
194.	59359/23	Commissioner Inland Revenue Vs. Usman Ullah Naseer, etc.
195.	59243/23	Commissioner Inland Revenue Vs. Mian Muhammad Sarwar, etc.
196.	59048/23	Commissioner Inland Revenue Vs. Chaudhry Yaqoob Hussain
197.	59142/23	Commissioner Inland Revenue Vs. M/s. Taimur Ibrar Mumtaz, etc.
198.	59107/23	Commissioner Inland Revenue Vs. Khalid Bashir
199.	60047/23	Commissioner Inland Revenue Vs. Imtiaz Ahmad
200.	59254/23	Commissioner Inland Revenue Vs. Muhammad Hamid Khan, etc.
201.	59104/23	Commissioner Inland Revenue Vs. Muhammad Atif Aziz, etc.
202.	59211/23	Commissioner Inland Revenue Vs. Faiq Jawed, etc.
203.	59184/23	Commissioner Inland Revenue Vs. Fahmeeda Khanam
204.	59313/23	Commissioner Inland Revenue Vs. Arzoo Textile Mills Ltd. etc.
205.	60078/23	Commissioner Inland Revenue Vs. Jannat Rasheed, etc.
206.	59040/23	Commissioner Inland Revenue Vs. M/s. Jilani Poly Industries Pvt. Ltd.
207.	59073/23	Commissioner Inland Revenue Vs. Shahzad Mushtaq, etc.
208.	59055/23	Commissioner Inland Revenue Vs. Muhammad Aslam
209.	60203/23	Commissioner Inland Revenue Vs. Ahmad Raza, etc.
210.	59063/23	Commissioner Inland Revenue Vs. Shaiq Jawed, etc.
211.	60044/23	Commissioner Inland Revenue Vs. Sharjeel Yasin

212.	59215/23	Commissioner Inland Revenue Vs. Muhammad Atif Aziz, etc.
213.	59293/23	Commissioner Inland Revenue Vs. M/s. Power Chemicals Industries Limited
214.	59755/23	Commissioner Inland Revenue Vs. Umar Asad Mukhtar, etc
215.	59053/23	Commissioner Inland Revenue Vs. Ahsan Mehmood Cheema, etc.
216.	60279/23	Commissioner Inland Revenue Vs. Qaiser Sajid, etc.
217.	59284/23	Commissioner Inland Revenue Vs. Muhammad Arshad, etc.
218.	60025/23	Commissioner Inland Revenue Vs. Muhammad Azhar Aziz
219.	59193/23	Commissioner Inland Revenue Vs. Khizra Rashid, etc.
220.	59244/23	Commissioner Inland Revenue Vs. Muhammad Saleem Sadiq
221.	59216/23	Commissioner Inland Revenue Vs. M. Asghar, etc.
222.	59774/23	Commissioner Inland Revenue Vs. Syed Imran Ali Abbasi, etc.
223.	59655/23	Commissioner Inland Revenue Vs. Sheraz Jehangir Mannoo
224.	59628/23	Commissioner Inland Revenue Vs. Sobia Waseem, etc.
225.	60196/23	Commissioner Inland Revenue Vs. M/s. Reliance Weaving Mills Ltd., etc.
226.	59603/23	Commissioner Inland Revenue Vs. Sarfraz Babar, etc.
227.	59396/23	Commissioner Inland Revenue Vs. Muhammad Tahir
228.	59516/23	Commissioner Inland Revenue Vs. Hafiz Avais Ghani
229.	59519/23	Commissioner Inland Revenue Vs. Eman Javed
230.	60023/23	Commissioner Inland Revenue Vs. Muhammad Rameez Malik
231.	59026/23	Commissioner Inland Revenue Vs. Mazhar Mahmood, etc.
232.	59239/23	Commissioner Inland Revenue Vs. Mehreen Rafique
233.	59648/23	Commissioner Inland Revenue Vs. Syed Mohsin Raza, etc.
234.	60153/23	Commissioner Inland Revenue Vs. Mr. Zeid Yousaf Majid
235.	59188/23	Commissioner Inland Revenue Vs. Muhammad Nadeem, etc.
236.	59227/23	Commissioner Inland Revenue Vs. Muhammad Saleem Khan
237.	59137/23	Commissioner Inland Revenue Vs. Qamar ul Zaman, etc.
238.	59658/23	Commissioner Inland Revenue Vs. Muhammad Akram
239.	59653/23	Commissioner Inland Revenue Vs. Aasia Khalid
240.	59659/23	Commissioner Inland Revenue Vs. Choudhary Khan Muhammad
241.	59666/23	Commissioner Inland Revenue Vs. Salman Rahim

242.	59022/23	Commissioner Inland Revenue Vs. Mustajab Ali Siddiqui, etc.
243.	59894/23	Commissioner Inland Revenue Vs. Shabnam Zulqarnain, etc.
244.	59096/23	Commissioner Inland Revenue Vs. Nasir Mahmud Kasuri
245.	59619/23	Commissioner Inland Revenue Vs. Muhammad Shafiq
246.	60136/23	Commissioner Inland Revenue Vs. Waqar Ahmad
247.	59608/23	Commissioner Inland Revenue Vs. Shehzad Ali
248.	59124/23	Commissioner Inland Revenue Vs. Syed Mazhar Abbas
249.	59606/23	Commissioner Inland Revenue Vs.Tanveer Ahmad
250.	59102/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Usman
251.	59064/23	Commissioner Inland Revenue Vs. Mustafa Munir, etc.
252.	59889/23	Commissioner Inland Revenue Vs. Qamar Aftab, etc.
253.	59900/23	Commissioner Inland Revenue Vs. Adil Bashir, etc.
254.	60269/23	Commissioner Inland Revenue Vs. Umair Rehman, etc.
255.	59667/23	Commissioner Inland Revenue Vs. Muhammad Usman
256.	59077/23	Commissioner Inland Revenue Vs. Adil Mannoo
257.	59085/23	Commissioner Inland Revenue Vs. Sajid Latif Sheikh
258.	60172/23	Commissioner Inland Revenue Vs. Taj ud Din Javed
259.	59090/23	Commissioner Inland Revenue Vs. Muhammad Usman, etc.
260.	59575/23	Commissioner Inland Revenue Vs. Imran Salman Malik
261.	60302/23	Commissioner Inland Revenue Vs. Shoaib Akram, etc.
262.	59561/23	Commissioner Inland Revenue Vs. Haroon Latif
263.	59644/23	Commissioner Inland Revenue Vs. Syed Qasim Ahmed
264.	59646/23	Commissioner Inland Revenue Vs. Raza Nasir
265.	59548/23	Commissioner Inland Revenue Vs. Hina Meer
266.	59994/23	Commissioner Inland Revenue Vs. Azka Sarosh, etc.
267.	59555/23	Commissioner Inland Revenue Vs. Moonis Elahi
268.	59280/23	Commissioner Inland Revenue Vs. Mr. Yasin Khalid, etc.
269.	59552/23	Commissioner Inland Revenue Vs. Farrukh Shahzad Malik
270.	60159/23	Commissioner Inland Revenue Vs. Farooq Ahmad Butt
271.	59075/23	Commissioner Inland Revenue Vs. Muhammad Zahid
272.	60157/23	Commissioner Inland Revenue Vs.

		Asif Hanif
273.	59539/23	Commissioner Inland Revenue Vs. Saad Rehman
274.	60163/23	Commissioner Inland Revenue Vs.Ahmed Sadiq Chughtai
275.	59641/23	Commissioner Inland Revenue Vs. Anis Ahmed
276.	59577/23	Commissioner Inland Revenue Vs. Umair Javed
277.	60160/23	Commissioner Inland Revenue Vs. Muhammad Azeem Rafiq
278.	59458/23	Commissioner Inland Revenue Vs. Muhammad Amir Shahbaz
279.	60151/23	Commissioner Inland Revenue Vs. Sheikh Akhtar
280.	59410/23	Commissioner Inland Revenue Vs. Muhammad Faraz Qadri, etc.
281.	59302/23	Commissioner Inland Revenue Vs. M/s. Nimir Industrial Chemicals Ltd.
282.	60149/23	Commissioner Inland Revenue Vs. Qazi Humayun Fareed
283.	60106/23	Commissioner Inland Revenue Vs. Hamid Ali Malik
284.	59009/23	Commissioner Inland Revenue Vs. Humaira Majid, etc.
285.	59156/23	Commissioner Inland Revenue Vs. Junaid Yousaf, etc.
286.	59083/23	Commissioner Inland Revenue Vs. Ghulam Ahmad Khan Gadi, etc.
287.	59192/23	Commissioner Inland Revenue Vs. Muhammad Atif Iqbal, etc.
288.	60182/23	Commissioner Inland Revenue Vs. Fezan Majid Kapur
289.	60103/23	Commissioner Inland Revenue Vs. M/s. Ghani Glass Ltd.
290.	59074/23	Commissioner Inland Revenue Vs. M/s. Mughal Steel Metallurgies corporation
291.	59197/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Arshad
292.	59221/23	Commissioner Inland Revenue Vs. Muhammad Akmal, etc.
293.	60177/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Amjad
294.	59126/23	Commissioner Inland Revenue Vs. Muhammad Abid
295.	59180/23	Commissioner Inland Revenue Vs. Muhammad Aslam
296.	60332/23	Commissioner Inland Revenue Vs. Muhammad Babar, etc.
297.	59247/23	Commissioner Inland Revenue Vs. Mubashir Nasim Ch., etc.
298.	60146/23	Commissioner Inland Revenue Vs. Muhammad Ayub Sheikh
299.	59285/23	Commissioner Inland Revenue Vs. Saleem Hamid Malik
300.	59016/23	Commissioner Inland Revenue Vs. Riffat Aslam, etc.
301.	59283/23	Commissioner Inland Revenue Vs. Abdul Rahim Nasir
302.	60188/23	Commissioner Inland Revenue Vs.

		Khawaja Muhammad Jawad
303.	59863/23	Commissioner Inland Revenue Vs. Inam Elahi
304.	59015/23	Commissioner Inland Revenue Vs. Rafia Mudassir, etc.
305.	59623/23	Commissioner Inland Revenue Vs. Shahzad Rafiq
306.	59394/23	Commissioner Inland Revenue Vs. Nuzhat Mahrukh, etc.
307.	59127/23	Commissioner Inland Revenue Vs. Muhammad Khalid, etc.
308.	59621/23	Commissioner Inland Revenue Vs. Arshad Gulzar, etc.
309.	59521/23	Commissioner Inland Revenue Vs. Aftab Ahmad
310.	59523/23	Commissioner Inland Revenue Vs. Naseer ud Din, etc.
311.	59297/23	Commissioner Inland Revenue Vs. Farhat Ali
312.	59213/23	Commissioner Inland Revenue Vs. Karim Bakhsh Qureshi, etc.
313.	59306/23	Commissioner Inland Revenue Vs. Waqas Wahab
314.	59011/23	Commissioner Inland Revenue Vs. Dr. Muhammad Khalid Javed Ch.
315.	57309/23	Commissioner Inland Revenue Vs. Parvez Hassan
316.	57311/23	Commissioner Inland Revenue Vs. Rana Nasim Ahmed
317.	57304/23	Commissioner Inland Revenue Vs. Huma Shoaib Malik
318.	59259/23	Commissioner Inland Revenue Vs. Sad Jilani
319.	58948/23	Commissioner Inland Revenue Vs. Muhammad Abdullah
320.	57361/23	Commissioner Inland Revenue Vs. Muhammad Ali Qureshi
321.	58922/23	Commissioner Inland Revenue Vs. Naseer Ahmad
322.	57306/23	Commissioner Inland Revenue Vs. Shafiq Ahmad Naqi
323.	58987/23	Commissioner Inland Revenue Vs. Naseem Sabir
324.	57359/23	Commissioner Inland Revenue Vs. Mian Nasir Ali
325.	58933/23	Commissioner Inland Revenue Vs. Abid Sarfraz Malik
326.	58997/23	Commissioner Inland Revenue Vs. Raja Muhammad Imran
327.	58952/23	Commissioner Inland Revenue Vs. Imran Mehmood
328.	58929/23	Commissioner Inland Revenue Vs. Tanveer Ahmed Qureshi
329.	57320/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Naeem
330.	58955/23	Commissioner Inland Revenue Vs. Arslan Nayyar Sheikh
331.	58935/23	Commissioner Inland Revenue Vs. Bilquis Dawood
332.	57332/23	Commissioner Inland Revenue Vs. Sabahat Ahsan

333.	59093/23	Commissioner Inland Revenue Vs. Ch. Muhammad Shahid Mehmood
334.	59309/23	Commissioner Inland Revenue Vs. Sheikh Abdul Majeed
335.	57335/23	Commissioner Inland Revenue Vs. Zareen Asad
336.	58983/23	Commissioner Inland Revenue Vs. Salman Akbar
337.	59291/23	Commissioner Inland Revenue Vs. Haider Nadeem
338.	58945/23	Commissioner Inland Revenue Vs. Muhammad Arif Butt
339.	58976/23	Commissioner Inland Revenue Vs. Rana M. Faisal Rauf Khan
340.	57274/23	Commissioner Inland Revenue Vs. Mobeen Afzal
341.	59097/23	Commissioner Inland Revenue Vs. Shiraz Babar
342.	59041/23	Commissioner Inland Revenue Vs. Naheed Shafiq
343.	57333/23	Commissioner Inland Revenue Vs. Bilal Ahmad
344.	57390/23	Commissioner Inland Revenue Vs. Muhammad Asad Aziz
345.	57330/23	Commissioner Inland Revenue Vs. Sadia Anwar
346.	59035/23	Commissioner Inland Revenue Vs. Rana Amir Rauf
347.	57328/23	Commissioner Inland Revenue Vs. Amina Tayyab
348.	59172/23	Commissioner Inland Revenue Vs. Shazia Asim Chaudhry
349.	59014/23	Commissioner Inland Revenue Vs. Sheikh Nadeem Anwar
350.	58924/23	Commissioner Inland Revenue Vs. Khalid Aijaz
351.	59000/23	Commissioner Inland Revenue Vs. Jamil Ahmad
352.	59152/23	Commissioner Inland Revenue Vs. Faraz Baig
353.	57337/23	Commissioner Inland Revenue Vs. Zain Mahmood Randhawa
354.	59141/23	Commissioner Inland Revenue Vs. Shahzad Anwar
355.	57372/23	Commissioner Inland Revenue Vs. Shahid Iqbal
356.	59347/23	Commissioner Inland Revenue Vs. Babar Ali
357.	58946/23	Commissioner Inland Revenue Vs. Muhammad Lateef Ch.
358.	58960/23	Commissioner Inland Revenue Vs. Tahira Rana
359.	57319/23	Commissioner Inland Revenue Vs. Basharat Ali
360.	57278/23	Commissioner Inland Revenue Vs. M. Munawer Siddiqui
361.	59407/23	Commissioner Inland Revenue Vs. Muhammad Nadeem
362.	57356/23	Commissioner Inland Revenue Vs. Naveed Anwar
363.	59071/23	Commissioner Inland Revenue Vs.

		Shakeel Ahmad
364.	57686/23	Commissioner Inland Revenue Vs. Azra Abdul Qayyum
365.	57375/23	Commissioner Inland Revenue Vs. Asif Siddique
366.	57297/23	Commissioner Inland Revenue Vs. Saima Junaid
367.	59299/23	Commissioner Inland Revenue Vs. Humayun Bakht
368.	57379/23	Commissioner Inland Revenue Vs. Ahsan Rehman Sheikh
369.	57295/23	Commissioner Inland Revenue Vs. Muhammad Ahsan Bhoon
370.	57259/23	Commissioner Inland Revenue Vs. Muhammad Imran Sabir
371.	59475/23	Commissioner Inland Revenue Vs. Muzaffar Ali
372.	59307/23	Commissioner Inland Revenue Vs. Muhammad Zulqarnain Mahmood Khan
373.	57367/23	Commissioner Inland Revenue Vs. Muhammad Shoai
374.	57281/23	Commissioner Inland Revenue Vs. Iftikhar Ahmad
375.	58943/23	Commissioner Inland Revenue Vs. Ch. Muhammad Khurshid
376.	60233/23	Commissioner Inland Revenue Vs. Shahzad Ali Khan
377.	59133/23	Commissioner Inland Revenue Vs. Sheharyar Hassan Qadri
378.	58986/23	Commissioner Inland Revenue Vs. Kashif Elahi Khawaja
379.	59233/23	Commissioner Inland Revenue Vs. Tehmina Akbar Muggo
380.	58932/23	Commissioner Inland Revenue Vs. Basharat Khalique
381.	58981/23	Commissioner Inland Revenue Vs. Ahmer Bilal Soofi
382.	57260/23	Commissioner Inland Revenue Vs. Ghazala Zahid
383.	58949/23	Commissioner Inland Revenue Vs. Farah Humayun Monnoo
384.	60263/23	Commissioner Inland Revenue Vs. Tayyab Mohyuddin
385.	59018/23	Commissioner Inland Revenue Vs. Rizwan Ali Ch.
386.	58941/23	Commissioner Inland Revenue Vs. Amer Abbas
387.	57395/23	Commissioner Inland Revenue Vs. Muhammad Nawaz Chattha
388.	59174/23	Commissioner Inland Revenue Vs. Mian Shafique Ahmad
389.	60246/23	Commissioner Inland Revenue Vs. Muhammad Kamran Sabir
390.	58985/23	Commissioner Inland Revenue Vs. Farah Naz
391.	59303/23	Commissioner Inland Revenue Vs. Mirza Riaz Ahmad
392.	57354/23	Commissioner Inland Revenue Vs. Sh. Shahzad Elahi
393.	58980/23	Commissioner Inland Revenue Vs.

		Muhammad Zubair
394.	59023/23	Commissioner Inland Revenue Vs. Salman Basit
395.	57303/23	Commissioner Inland Revenue Vs. Sardar Aamir Hussain
396.	59006/23	Commissioner Inland Revenue Vs. Abdul Manan Abbasi
397.	57659/23	Commissioner Inland Revenue Vs. Sheikh Ahmad Dawood
398.	60240/23	Commissioner Inland Revenue Vs. Mian Muhammad Riaz
399.	59238/23	Commissioner Inland Revenue Vs. Roohi Farooq Naseem
400.	57313/23	Commissioner Inland Revenue Vs. Khurram Mahmood Rana
401.	57325/23	Commissioner Inland Revenue Vs. Mian Haseeb Hamid
402.	58938/23	Commissioner Inland Revenue Vs. Muhammad Umer Shahzad
403.	58966/23	Commissioner Inland Revenue Vs. Muhammad Ashraf, etc.
404.	57275/23	Commissioner Inland Revenue Vs. Zaeem Shafeeq
405.	57300/23	Commissioner Inland Revenue Vs. Naseer Ahmad
406.	57269/23	Commissioner Inland Revenue Vs. Ikram ul Haq Qureshi
407.	57358/23	Commissioner Inland Revenue Vs. Imran Afzal
408.	57250/23	Commissioner Inland Revenue Vs. Zunaira Atif
409.	58919/23	Commissioner Inland Revenue Vs. Javed Iqbal
410.	60235/23	Commissioner Inland Revenue Vs. Zulfiqar Ali Anjum
411.	57296/23	Commissioner Inland Revenue Vs. Faiz Munir
412.	57293/23	Commissioner Inland Revenue Vs. Umair Ikram Qureshi
413.	58937/23	Commissioner Inland Revenue Vs. Zarina Masud
414.	58998/23	Commissioner Inland Revenue Vs. Muhammad Asghar Syed
415.	57261/23	Commissioner Inland Revenue Vs. Shahbaz Ali Ghouri
416.	57336/23	Commissioner Inland Revenue Vs. Wajid Ali
417.	59155/23	Commissioner Inland Revenue Vs. Khalid Mehmood
418.	59345/23	Commissioner Inland Revenue Vs. Shahzad Hassan Qadri
419.	59222/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Jamil
420.	58928/23	Commissioner Inland Revenue Vs. Muhammad Naseem
421.	58973/23	Commissioner Inland Revenue Vs. Najeeb Ahmad
422.	59308/23	Commissioner Inland Revenue Vs. Faisal Mehmood Akhtar
423.	57827/23	Commissioner Inland Revenue Vs. Sheikh Tariq Nazir

424.	59986/23	Commissioner Inland Revenue Vs. Mian Manzoor Ahmad
425.	59371/23	Commissioner Inland Revenue Vs. Akbar Abid Farooq
426.	58988/23	Commissioner Inland Revenue Vs. Zahid Iqbal Ghauri
427.	57258/23	Commissioner Inland Revenue Vs. Abid Ali Butt
428.	57346/23	Commissioner Inland Revenue Vs. Munir Ahmad
429.	59049/23	Commissioner Inland Revenue Vs. Munir Ahmad Khan
430.	59032/23	Commissioner Inland Revenue Vs. Javed Iqbal Siddiqui
431.	58940/23	Commissioner Inland Revenue Vs. Salman Danish Naseer
432.	57317/23	Commissioner Inland Revenue Vs. Muniza Qayyum Malik
433.	57263/23	Commissioner Inland Revenue Vs. Mian Muhammad Ahsan, etc.
434.	58982/23	Commissioner Inland Revenue Vs. Hassan Yousaf
435.	59082/23	Commissioner Inland Revenue Vs. Muhammad Mustafa Kamal
436.	60194/23	Commissioner Inland Revenue Vs. Ali Mahmud Kasuri
437.	57253/23	Commissioner Inland Revenue Vs. Sadia Randhana
438.	58930/23	Commissioner Inland Revenue Vs. Taimur Dawood
439.	60007/23	Commissioner Inland Revenue Vs. Rohale Asghar Sh.
440.	57298/23	Commissioner Inland Revenue Vs. Zahid Hussain
441.	59397/23	Commissioner Inland Revenue Vs. Ahmad Munir
442.	60245/23	Commissioner Inland Revenue Vs. Waqar Ahmad Chughtai
443.	57310/23	Commissioner Inland Revenue Vs. Muhammad Umair Bhatti
444.	59148/23	Commissioner Inland Revenue Vs. Aamir Iftikhar
445.	59012/23	Commissioner Inland Revenue Vs. Khawaja Ashfaq Ahmad
446.	59003/23	Commissioner Inland Revenue Vs. Muhammad Ali Durrani
447.	57314/23	Commissioner Inland Revenue Vs. Mr. Wasif Mehmood
448.	59650/23	Commissioner Inland Revenue Vs. Syed Shaukat Ali Shah
449.	60262/23	Commissioner Inland Revenue Vs. Zulqarnain Nawaz Chatha
450.	58918/23	Commissioner Inland Revenue Vs. Ahmad Hasnain
451.	60033/23	Commissioner Inland Revenue Vs. Qasim Lateef Chaudhary, etc.
452.	59882/23	Commissioner Inland Revenue Vs. Muhammad Younas
453.	60274/23	Commissioner Inland Revenue Vs. Azhar Ali, etc.
454.	58972/23	Commissioner Inland Revenue Vs.

		Hassan Tariq Atta
455.	57285/23	Commissioner Inland Revenue Vs. Dr. Ikram ul Haq
456.	57312/23	Commissioner Inland Revenue Vs. Mr. Khurram Mir
457.	59342/23	Commissioner Inland Revenue Vs. Muhammad Saeed Asad Mukhtar
458.	57307/23	Commissioner Inland Revenue Vs. Muhammad Saleem Akhtar
459.	57257/23	Commissioner Inland Revenue Vs. Khurram Ruhail
460.	59019/23	Commissioner Inland Revenue Vs. Yousaf Latif Khan
461.	58975/23	Commissioner Inland Revenue Vs. Uzair Ikram Qureshi
462.	58931/23	Commissioner Inland Revenue Vs. Mahmood Haroon
463.	58961/23	Commissioner Inland Revenue Vs. Ahsan Saeed
464.	59163/23	Commissioner Inland Revenue Vs. Aisha Mehmood
465.	59974/23	Commissioner Inland Revenue Vs. Naushaba Zaka Ashraf
466.	59996/23	Commissioner Inland Revenue Vs. Ahsan Bashir, etc.
467.	60002/23	Commissioner Inland Revenue Vs. Faiz Yaqub, etc.
468.	60310/23	Commissioner Inland Revenue Vs. Muhammad Jahangir Muggo
469.	60013/23	Commissioner Inland Revenue Vs. Aamir Ibrahim
470.	59699/23	Commissioner Inland Revenue Vs. Mian Taufique Sayed Saigol, etc.
471.	57349/23	Commissioner Inland Revenue Vs. Kamran Ayub
472.	57321/23	Commissioner Inland Revenue Vs. Shahid Mahmood Khan
473.	57326/23	Commissioner Inland Revenue Vs. Farah Saeed Mansoor
474.	58974/23	Commissioner Inland Revenue Vs. Javaid Arshad
475.	59305/23	Commissioner Inland Revenue Vs. Shoib Zahid
476.	58965/23	Commissioner Inland Revenue Vs. Muhammad Saeed Ahmad
477.	58959/23	Commissioner Inland Revenue Vs. Khalid Ekhlas
478.	58990/23	Commissioner Inland Revenue Vs. Muhammad Saleem
479.	57327/23	Commissioner Inland Revenue Vs. Farhana Nusrat
480.	57329/23	Commissioner Inland Revenue Vs.Sadaf Umer
481.	57342/23	Commissioner Inland Revenue Vs. Navil Patel
482.	57347/23	Commissioner Inland Revenue Vs. Aziz A. Anwar
483.	57362/23	Commissioner Inland Revenue Vs. Kamran Afzal Noor
484.	59663/23	Commissioner Inland Revenue Vs. Jamshed Iqbal, etc.

485.	57350/23	Commissioner Inland Revenue Vs. Usman Zahoor
486.	57289/23	Commissioner Inland Revenue Vs. Sheikh Khalid Manzoor
487.	59390/23	Commissioner Inland Revenue Vs. Humayun Ejaz Akbar
488.	57272/23	Commissioner Inland Revenue Vs. Hussain Tariq Atta
489.	58916/23	Mirza Javed Iqbal, etc.
490.	57302/23	Commissioner Inland Revenue Vs. Sardar Ramesh Singh Arora
491.	59013/23	Commissioner Inland Revenue Vs. Mrs. Tasnim Shnawar
492.	57345/23	Commissioner Inland Revenue Vs. Sufia Kasim Kasuri
493.	60251/23	Commissioner Inland Revenue Vs. Ibrar Ahmad Mumtaz
494.	57368/23	Commissioner Inland Revenue Vs. Zuleikha Khan
495.	57366/23	Commissioner Inland Revenue Vs. Saad Sheikh, etc.
496.	60341/23	Commissioner Inland Revenue Vs. Shahbaz Alam Manoo, etc.
497.	59687/23	Commissioner Inland Revenue Vs. Wisal Ahmad Monoo, etc.
498.	60029/23	Commissioner Inland Revenue Vs. Sajid Saleem Minhas, etc.
499.	59982/23	Commissioner Inland Revenue Vs. Danish Kaisar Monnoo, etc.
500.	60018/23	Commissioner Inland Revenue Vs. Khurram Tariq
501.	59351/23	Commissioner Inland Revenue Vs. Khalid Rasheed
502.	58947/23	Commissioner Inland Revenue Vs. Farbat Tariq Sheikh
503.	60340/23	Commissioner Inland Revenue Vs. Omer Farooq Kabir Sheikh, etc.
504.	59680/23	Commissioner Inland Revenue Vs. Nasreen Mahmood Kasuri
505.	59682/23	Commissioner Inland Revenue Vs. Tahir Majid Kapur
506.	57270/23	Commissioner Inland Revenue Vs. Hina Qamar
507.	58977/23	Commissioner Inland Revenue Vs. Saad Shaukat
508.	58953/23	Commissioner Inland Revenue Vs. Fatima Shazil Rafi
509.	59286/23	Commissioner Inland Revenue Vs. Sajid Ali Malik
510.	57352/23	Commissioner Inland Revenue Vs. Sheharyar Ali Khan
511.	58950/23	Commissioner Inland Revenue Vs. Babar Sultan
512.	59007/23	Commissioner Inland Revenue Vs. Irshad Humayun
513.	57364/23	Commissioner Inland Revenue Vs. Hasnat Ahmed Haider
514.	57292/23	Commissioner Inland Revenue Vs. Muhammad Zahid Ahmad
515.	60244/23	Commissioner Inland Revenue Vs. Imran Mukhtar Chaudhary, etc.

516.	57316/23	Commissioner Inland Revenue Vs. Sohail Afzal
517.	58936/23	Commissioner Inland Revenue Vs. Noreen Manzar
518.	60268/23	Commissioner Inland Revenue Vs. Mansoor Majeed Ayaat
519.	60183/23	Commissioner Inland Revenue Vs. Muhammad Farooq Naseem
520.	59868/23	Commissioner Inland Revenue Vs. Muhammad Ayaz Khan
521.	59674/23	Commissioner Inland Revenue Vs. Humayun Monnoo, etc.
522.	58963/23	Commissioner Inland Revenue Vs. Faqir Muhammad Sabir
523.	58979/23	Commissioner Inland Revenue Vs. Rizwan Fareed
524.	58957/23	Commissioner Inland Revenue Vs. Muhammad Salman Khan
525.	58954/23	Commissioner Inland Revenue Vs. Ahmad Mukhtar, etc.
526.	58942/23	Commissioner Inland Revenue Vs. Asifa Sohail
527.	57323/23	Commissioner Inland Revenue Vs. Zahid Ali Malik
528.	59992/23	Commissioner Inland Revenue Vs. Ch. Muhammad Zaka Ashraf, etc.
529.	59662/23	Commissioner Inland Revenue Vs. Dr. Shamila Shafiq
530.	59668/23	Commissioner Inland Revenue Vs. Talat Khan, etc.
531.	59177/23	Commissioner Inland Revenue Vs. Nusrat Basit
532.	57315/23	Commissioner Inland Revenue Vs. Muhammad Riaz Qadri
533.	57343/23	Commissioner Inland Revenue Vs. Shahneela Naveed
534.	57672/23	Commissioner Inland Revenue Vs. Muneera Arif
535.	60239/23	Commissioner Inland Revenue Vs. Javeria Aijaz
536.	59905/23	Commissioner Inland Revenue Vs. Mst. Fouzia Razzaq
537.	60189/23	Commissioner Inland Revenue Vs. Ikram Elahi
538.	60256/23	Commissioner Inland Revenue Vs. Khalid Hadayat Ullah Sufi, etc.
539.	59130/23	Commissioner Inland Revenue Vs. Sonia Hasnain
540.	59892/23	Commissioner Inland Revenue Vs. Tariq Ullah Sufi, etc.
541.	59542/23	Commissioner Inland Revenue Vs. Ahsan Saleem
542.	58939/23	Commissioner Inland Revenue Vs. Zahid Mohyuddin
543.	59358/23	Commissioner Inland Revenue Vs. Muhammad Sarwar Bhatti
544.	57819/23	Commissioner Inland Revenue Vs. Momina Ahmed
545.	59251/23	Commissioner Inland Revenue Vs. Muhammad Hanif Bhatti
546.	59246/23	Commissioner Inland Revenue Vs.

		Sheikh Fawad
547.	57267/23	Commissioner Inland Revenue Vs. Sohail Yousaf Mughal
548.	57282/23	Commissioner Inland Revenue Vs. Asia Ashraf
549.	59062/23	Commissioner Inland Revenue Vs. Haseeb Haroon
550.	59580/23	Commissioner Inland Revenue Vs. Zeest Shahzad
551.	59165/23	Commissioner Inland Revenue Vs. Ashfaq Ahmad Khan
552.	58968/23	Commissioner Inland Revenue Vs. Mazhar Hussain Siddiqui
553.	58993/23	Commissioner Inland Revenue Vs. Adeel Khalid Bajwa
554.	59002/23	Commissioner Inland Revenue Vs. Lubna Zahid
555.	59350/23	Commissioner Inland Revenue Vs. Kamran Ejaz
556.	59001/23	Commissioner Inland Revenue Vs. Sajid Siddique
557.	60255/23	Commissioner Inland Revenue Vs. Dr. Muhammad Akram Ch.
558.	59030/23	Commissioner Inland Revenue Vs. Usman Zafar Butt
559.	59028/23	Commissioner Inland Revenue Vs. Ifrah Adnan
560.	59017/23	Commissioner Inland Revenue Vs. Shahid Naeem
561.	57271/23	Commissioner Inland Revenue Vs. Lubna Ruhail
562.	60231/23	Commissioner Inland Revenue Vs. Farah Deeba
563.	59054/23	Commissioner Inland Revenue Vs. Naveen Fareed
564.	59401/23	Commissioner Inland Revenue Vs. Syed Muhammad Habib
565.	58925/23	Commissioner Inland Revenue Vs. Fozia Kamal
566.	57338/23	Commissioner Inland Revenue Vs. Atif Razzaq, etc.
567.	57339/23	Commissioner Inland Revenue Vs. Nusrat Ara
568.	59205/23	Commissioner Inland Revenue Vs. Muhammad Waleed Muggo
569.	58923/23	Commissioner Inland Revenue Vs. Aijaz Akhtar
570.	58989/23	Commissioner Inland Revenue Vs. Belal Jabbar Memon
571.	57287/23	Commissioner Inland Revenue Vs. Fauzia Amir
572.	58967/23	Commissioner Inland Revenue Vs. Zaka Muhammad Naseem
573.	59482/23	Commissioner Inland Revenue Vs. Hamid Zaman
574.	59168/23	Commissioner Inland Revenue Vs. Muhammad Asif Liaqat
575.	59231/23	Commissioner Inland Revenue Vs. Asim Saeed
576.	58962/23	Commissioner Inland Revenue Vs. Omar Mohyuddin Malik

577.	57280/23	Commissioner Inland Revenue Vs. Imran Ali Chaudhry
578.	59010/23	Commissioner Inland Revenue Vs. Ayesha Azhar
579.	57264/23	Commissioner Inland Revenue Vs. Saadat Khalique
580.	58969/23	Commissioner Inland Revenue Vs. Sahir Rasheed
581.	58970/23	Commissioner Inland Revenue Vs. Muhammad Amr Irshad
582.	57331/23	Commissioner Inland Revenue Vs. Bushra Salamat
583.	58984/23	Commissioner Inland Revenue Vs. Hassan Irfan Khan
584.	59005/23	Commissioner Inland Revenue Vs. Talha Saeed Ahmed
585.	58956/23	Commissioner Inland Revenue Vs. Mir Shoaib Ahmed, etc.
586.	59636/23	Commissioner Inland Revenue Vs. Abid Kamal
587.	59634/23	Commissioner Inland Revenue Vs. M/s. Alnu Trust, etc.
588.	59631/23	Commissioner Inland Revenue Vs. Abid Mehmood Qureshi
589.	59544/23	Commissioner Inland Revenue Vs. Nayyar Sheikh
590.	59624/23	Commissioner Inland Revenue Vs. Sh. Amer Majid Kapur
591.	60257/23	Commissioner Inland Revenue Vs. Rabia Khan
592.	58926/23	Commissioner Inland Revenue Vs. Sehar Murtaza Latif
593.	57812/23	Commissioner Inland Revenue Vs. Mr. Ahmed Hameed
594.	58964/23	Commissioner Inland Revenue Vs. Iftikhar Ahmed
595.	58951/23	Commissioner Inland Revenue Vs. Altaf Muhammad Saleem
596.	6248/23	Commissioner Inland Revenue Vs. Muhammad Rafique
597.	59060/23	Commissioner Inland Revenue Vs. Muhammad Zeeshan Sabir
598.	58995/23	Commissioner Inland Revenue Vs. Ahmad Hassan
599.	57284/23	Commissioner Inland Revenue Vs. Anwar Mahmood
600.	59550/23	Commissioner Inland Revenue Vs. Abdul Razzaq Dawood, etc.
601.	59940/23	Commissioner Inland Revenue Vs. Abdullah Mudasir, etc.
602.	60318/23	Commissioner Inland Revenue Vs. Hassan Shahid Warraich, etc.
603.	60208/23	Commissioner Inland Revenue Vs. Yasmin Hamid, etc.
604.	59994/23	Commissioner Inland Revenue Vs. Ana Muggo, etc.
605.	60294/23	Commissioner Inland Revenue Vs. Jahanara Muggo, etc.
606.	60076/23	Commissioner Inland Revenue Vs. Khurshid Mehmud Kasuri, etc.
607.	59770/23	Commissioner Inland Revenue Vs.

		Madiha Malik, etc.
608.	60321/23	Commissioner Inland Revenue Vs. Mehreen Dawood, etc.
609.	60096/23	Commissioner Inland Revenue Vs. Muhammad Asif Raazee, etc.
610.	60348/23	Commissioner Inland Revenue Vs. Waleed Ali Malik, etc.
611.	59426/23	Commissioner Inland Revenue Vs. Abdul Qayyum Hafiz, etc.
612.	59944/23	Commissioner Inland Revenue Vs. Miss Narien Gul, etc.
613.	60102/23	Commissioner Inland Revenue Vs. Muhammad Aan Muggo, etc.
614.	60309/23	Commissioner Inland Revenue Vs. Muhammad Atif Aziz, etc.
615.	60343/23	Commissioner Inland Revenue Vs. Afshan Muggo, etc.
616.	60345/23	Commissioner Inland Revenue Vs. Sohail Khattak, etc.
617.	59990/23	Commissioner Inland Revenue Vs. Abid Ali Malik, etc.
618.	59463/23	Commissioner Inland Revenue Vs. Hina Tayyaba Khalil, etc.
619.	59733/23	Commissioner Inland Revenue Vs. Nazia Iftikhar, etc.
620.	60349/23	Commissioner Inland Revenue Vs. Muhammad Moazzam Zaman, etc.
621.	60306/23	Commissioner Inland Revenue Vs. Shahida Ehsan, etc.
622.	59749/23	Commissioner Inland Revenue Vs. Nouman Rafique, etc.
623.	59934/23	Commissioner Inland Revenue Vs. Muhammad Omer
624.	60326/23	Commissioner Inland Revenue Vs. Rukhsana Jabbar Memon, etc.
625.	60218/23	Commissioner Inland Revenue Vs. Humaira Ayub, etc.
626.	59943/23	Commissioner Inland Revenue Vs. Muhammad Ghalib Raazee, etc.
627.	60092/23	Commissioner Inland Revenue Vs. Shaista Abid, etc.
628.	60095/23	Commissioner Inland Revenue Vs. Muhammad Saqlain Akhtar, etc.
629.	59776/23	Commissioner Inland Revenue Vs. Federation of Pakistan, etc.
630.	59856/23	Commissioner Inland Revenue Vs. Farah Munir, etc.
631.	59797/23	Commissioner Inland Revenue Vs. Sana Shafi, etc.
632.	60158/23	Commissioner Inland Revenue Vs. Federation of Pakistan, etc.
633.	59492/23	Commissioner Inland Revenue Vs. Rubina Bashir, etc.
634.	60139/23	Commissioner Inland Revenue Vs. Ahsan Shahid Waraich, etc.
635.	60238/23	Commissioner Inland Revenue Vs. Muhammad Shahbaz, etc.
636.	59715/23	Commissioner Inland Revenue Vs. Khurram Elahi, etc.
637.	59564/23	Commissioner Inland Revenue Vs. Adeeba Naz, etc.

638.	59479/23	Commissioner Inland Revenue Vs. Junaid Zahid, etc.
639.	59860/23	Commissioner Inland Revenue Vs. Sarosh Javed, etc.
640.	59549/23	Commissioner Inland Revenue Vs. Bushra Ashfaq, etc.
641.	60273/23	Commissioner Inland Revenue Vs. Nouman Nayyar Sh., etc.
642.	60295/23	Commissioner Inland Revenue Vs. Azaan Faisal, etc.
643.	59906/23	Commissioner Inland Revenue Vs. Mahnoor Imran, etc.
644.	59496/23	Commissioner Inland Revenue Vs. Mariah Tariq, etc.
645.	59581/23	Commissioner Inland Revenue Vs. Bashir Ahmad Shaikh, etc.
646.	59709/23	Commissioner Inland Revenue Vs. Abdul Karim, etc.
647.	59744/23	Commissioner Inland Revenue Vs. Ayesha Ahmed, etc.
648.	60148/23	Commissioner Inland Revenue Vs. Mian Muhammad Ijaz, etc.
649.	60264/23	Commissioner Inland Revenue Vs. Dr. Muhammad Arshad, etc.
650.	60331/23	Commissioner Inland Revenue Vs. Saba Khan, etc.
651.	59534/23	Commissioner Inland Revenue Vs. Javed Akhtar, etc.
652.	60241/23	Commissioner Inland Revenue Vs. Haroon Anwar, etc.
653.	60271/23	Commissioner Inland Revenue Vs. Mrs. Sumaira Hassan Bhatti, etc.
654.	59937/23	Commissioner Inland Revenue Vs. Najma Butt, etc.
655.	59489/23	Commissioner Inland Revenue Vs. Salman Farooq, etc.
656.	59980/23	Commissioner Inland Revenue Vs. Shokat Ali, etc.
657.	59616/23	Commissioner Inland Revenue Vs. Attique Ahmad, etc.
658.	60260/23	Commissioner Inland Revenue Vs. Sohail Akhtar, etc.
659.	59135/23	Commissioner Inland Revenue Vs. Muhammad Ahmad Madni
660.	60342/23	Commissioner Inland Revenue Vs. Hijab Fatima, etc.
661.	60267/23	Commissioner Inland Revenue Vs. Zainab Iftikhar, etc.
662.	60325/23	Commissioner Inland Revenue Vs. Altaf Umer, etc.
663.	60123/23	Commissioner Inland Revenue Vs. Zainab Ali, etc.
664.	60346/23	Commissioner Inland Revenue Vs. Sumaira Farman, etc.
665.	60344/23	Commissioner Inland Revenue Vs. Raza Khan, etc.
666.	59763/23	Commissioner Inland Revenue Vs. Shazia Naveed, etc.
667.	60093/23	Commissioner Inland Revenue Vs. Hamza Nadeem, etc.
668.	59445/23	Commissioner Inland Revenue Vs.

		Bilal Shahid Waraaih, etc.
669.	60119/23	Commissioner Inland Revenue Vs. Samina Amir
670.	60126/23	Commissioner Inland Revenue Vs. Naheed Iqbal, etc.
671.	59939/23	Commissioner Inland Revenue Vs. Ch. Khalid Shafique, etc.
672.	59769/23	Commissioner Inland Revenue Vs. Sonia Karim, etc.
673.	59485/23	Commissioner Inland Revenue Vs. Imran Ejaz, etc.
674.	60287/23	Commissioner Inland Revenue Vs. Fatima Khan, etc.
675.	59788/23	Commissioner Inland Revenue Vs. Ahmad Hameed, etc.
676.	59478/23	Commissioner Inland Revenue Vs. Faisal Dawood, etc.
677.	59470/23	Commissioner Inland Revenue Vs. Mobasher Ahmad Mian, etc.
678.	59559/23	Commissioner Inland Revenue Vs. Zahid Mansoor, etc.
679.	60301/23	Commissioner Inland Revenue Vs. Abdul Basit, etc.
680.	60305/23	Commissioner Inland Revenue Vs. Nighat Saeed, etc.
681.	60249/23	Commissioner Inland Revenue Vs. Ch. Muhammad Afzal
682.	60144/23	Commissioner Inland Revenue Vs. Muhammad Ahmed Kamal, etc.
683.	60135/23	Commissioner Inland Revenue Vs. Muhammad Hussain, etc.
684.	57681/23	Commissioner Inland Revenue Vs. Muhammad Asim Khan
685.	60162/23	Commissioner Inland Revenue Vs. Mst. Kiran Sahiba Taimur, etc.
686.	60283/23	Commissioner Inland Revenue Vs. Muteeb Siddiqui, etc.
687.	59567/23	Commissioner Inland Revenue Vs. Muhammad Waseem, etc.
688.	60304/23	Commissioner Inland Revenue Vs. Saeed Ullah Babar, etc.
689.	60114/23	Commissioner Inland Revenue Vs. Ch. Muhammad Sadiq, etc.
690.	60086/23	Commissioner Inland Revenue Vs. Shehla Anwar, etc.
691.	59945/23	Commissioner Inland Revenue Vs. Waqas Masood, etc.
692.	60237/23	Commissioner Inland Revenue Vs. Jalal Alaf Khan, etc.
693.	60258/23	Commissioner Inland Revenue Vs. Taufiq Ahmad Khan
694.	60113/23	Commissioner Inland Revenue Vs. Muhammad Ramzan, etc.
695.	60217/23	Commissioner Inland Revenue Vs. Muhammad Ashraf, etc.
696.	60270/23	Commissioner Inland Revenue Vs. Muhammad Akram Hayat, etc.
697.	60292/23	Commissioner Inland Revenue Vs. Sadia Ali, etc.
698.	60003/23	Commissioner Inland Revenue Vs. Nawabzadi Begum Shamim Shafqat

699.	59801/23	Commissioner Inland Revenue Vs. Asma Shahid, etc.
700.	60347/23	Commissioner Inland Revenue Vs. Brig. R. Ahmed Abas, etc.
701.	60200/23	Commissioner Inland Revenue Vs. Reema Ahsan, etc.
702.	60109/23	Commissioner Inland Revenue Vs. Muhammad Sultan Tipu
703.	60311/23	Commissioner Inland Revenue Vs. Shaheen Akhtar, etc.
704.	60206/23	Commissioner Inland Revenue Vs. Muhammad Azeem, etc.
705.	60133/23	Commissioner Inland Revenue Vs. Ahsan Masud, etc.
706.	59949/23	Commissioner Inland Revenue Vs. Aila Azhar, etc.
707.	60166/23	Commissioner Inland Revenue Vs. Farida Tariq, etc.
708.	59936/23	Commissioner Inland Revenue Vs. Bushra Amjad, etc.
709.	60315/23	Commissioner Inland Revenue Vs. Zia Yaqoob, etc.
710.	60173/23	Commissioner Inland Revenue Vs. Muhammad Nadeem, etc.
711.	60272/23	Commissioner Inland Revenue Vs. Kashif Latif Mian, etc.
712.	59909/23	Commissioner Inland Revenue Vs. Ahsan Ashraf, etc.
713.	60226/23	Commissioner Inland Revenue Vs. Shahid Javed, etc.
714.	60284/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Saleem, etc.
715.	60205/23	Commissioner Inland Revenue Vs. Muhammad Yahya Khan, etc.
716.	59954/23	Commissioner Inland Revenue Vs. Anam Shafi, etc.
717.	59999/23	Commissioner Inland Revenue Vs. Muhammad Azhar Aslam, etc.
718.	59941/23	Commissioner Inland Revenue Vs. Muhammad Mussadiq, etc.
719.	60212/23	Commissioner Inland Revenue Vs. Muhammad Zaheer, etc.
720.	60317/23	Commissioner Inland Revenue Vs. Muhammad Amjad Rafique, etc.
721.	57388/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Naeem
722.	57386/23	Commissioner Inland Revenue Vs. Sadiq Yaqoob
723.	60254/23	Commissioner Inland Revenue Vs. Abdul Shahid Ch., etc.
724.	60089/23	Commissioner Inland Revenue Vs. Abdul Waheed Ch., etc.
725.	60259/23	Commissioner Inland Revenue Vs. Naeem Anwar, etc.
726.	60252/23	Commissioner Inland Revenue Vs. Ahmad Naveed, etc.
727.	60297/23	Commissioner Inland Revenue Vs. Nadeem Shafi, etc.
728.	60261/23	Commissioner Inland Revenue Vs. Anjum Nisar, etc.
729.	60320/23	Commissioner Inland Revenue Vs.

		Sheikh Mujeeb Qamar, etc.
730.	60107/23	Commissioner Inland Revenue Vs. Shabbir Ahmad, etc.
731.	60061/23	Commissioner Inland Revenue Vs. Sadia Naveed, etc.
732.	59966/23	Commissioner Inland Revenue Vs. Asher Faisel Khan, etc.
733.	59765/23	Commissioner Inland Revenue Vs. Adeel Anwar, etc.
734.	60291/23	Commissioner Inland Revenue Vs. Shahzeb Akram, etc.
735.	60214/23	Commissioner Inland Revenue Vs. Mukhtar Ahmad, etc.
736.	59961/23	Commissioner Inland Revenue Vs. Ch. Javed Iqbal, etc.
737.	60091/23	Commissioner Inland Revenue Vs. Raheel Anwar, etc.
738.	60253/23	Commissioner Inland Revenue Vs. Muhammad Yousaf, etc.
739.	60101/23	Commissioner Inland Revenue Vs. Asim Akram, etc.
740.	59950/23	Commissioner Inland Revenue Vs. Nabeel Yasin, etc.
741.	60181/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Aamir, etc.
742.	60187/23	Commissioner Inland Revenue Vs. Waqas Ahmad, etc.
743.	59942/23	Commissioner Inland Revenue Vs. Sadaf Majeed, etc.
744.	60210/23	Commissioner Inland Revenue Vs. Shafiq Ahmad Fayyaz, etc.
745.	59131/23	Commissioner Inland Revenue Vs. Abubakar Mehmood, etc.
746.	59147/23	Commissioner Inland Revenue Vs. Naveel Amin
747.	59778/23	Commissioner Inland Revenue Vs. Hamida Bano Razee, etc.
748.	59913/23	Commissioner Inland Revenue Vs. Qaiser Riaz, etc.
749.	60234/23	Commissioner Inland Revenue Vs. Amir Nadeem Butt, etc.
750.	60313/23	Commissioner Inland Revenue Vs. Ch. Muhammad Sarwar
751.	60080/23	Commissioner Inland Revenue Vs. Syed M. Akhyar Habib Irfani, etc.
752.	60079/23	Commissioner Inland Revenue Vs. Muhammad Kamran, etc.
753.	59938/23	Commissioner Inland Revenue Vs. Rao Amir Sohail, etc.
754.	60035/23	Commissioner Inland Revenue Vs. Muhammad Kamran, etc.
755.	59952/23	Commissioner Inland Revenue Vs. Shafqat Ullah Chohan, etc.
756.	59957/23	Commissioner Inland Revenue Vs. Soofia Haroon
757.	60288/23	Commissioner Inland Revenue Vs. Ahmad Nadeem, etc.
758.	59795/23	Commissioner Inland Revenue Vs. Sheikh Javed Iqbal, etc.
759.	60128/23	Commissioner Inland Revenue Vs. Nasreen Rafique, etc.

760.	60042/23	Commissioner Inland Revenue Vs. Haseeb Yousaf, etc.
761.	60232/23	Commissioner Inland Revenue Vs. Kashif Hussain Gohar, etc.
762.	60308/23	Commissioner Inland Revenue Vs. Sbiha Shahbaz Butt, etc.
763.	60215/23	Commissioner Inland Revenue Vs. Osaa Ikram Qureshi, etc.
764.	60165/23	Commissioner Inland Revenue Vs. Khalid Farooq, etc.
765.	60298/23	Commissioner Inland Revenue Vs. Khawaja Altaf Ahmad, etc.
766.	60001/23	Commissioner Inland Revenue Vs. Zafar Iqbal, etc.
767.	59310/23	Commissioner Inland Revenue Vs. Muhammad Saqib, etc.
768.	60316/23	Commissioner Inland Revenue Vs. Muhammad Irfan, etc.
769.	60312/23	Commissioner Inland Revenue Vs. Malik Muhammad Ashraf, etc.
770.	57384/23	Commissioner Inland Revenue Vs. Sohail Amir Khan
771.	57252/23	Commissioner Inland Revenue Vs. Komal Shahzad
772.	59515/23	Commissioner Inland Revenue Vs. Muhammad Asad Ullah, etc.
773.	59830/23	Commissioner Inland Revenue Vs. Muhammad Abid, etc.
774.	59842/23	Commissioner Inland Revenue Vs. Riaz Ahmed Chohan, etc.
775.	59796/23	Commissioner Inland Revenue Vs. Hussain Nasir, etc.
776.	59764/23	Commissioner Inland Revenue Vs. Muhammad Razzaq, etc.
777.	60204/23	Commissioner Inland Revenue Vs. Muhammad Ashraf, etc.
778.	59817/23	Commissioner Inland Revenue Vs. Mrs. Riffat Ikram, etc.
779.	59825/23	Commissioner Inland Revenue Vs. Mian Farhan Rauf, etc.
780.	59432/23	Commissioner Inland Revenue Vs. Sana Ashraf
781.	59551/23	Commissioner Inland Revenue Vs. Ms. Sabah Haroon Khan, etc.
782.	59979/23	Commissioner Inland Revenue Vs. Muhammad Nadeem Akhtar
783.	59527/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Yasin, etc.
784.	59558/23	Commissioner Inland Revenue Vs. Abdul Ghaffar, etc.
785.	59850/23	Commissioner Inland Revenue Vs. Waseem Mushtaq, etc.
786.	59969/23	Commissioner Inland Revenue Vs. Sheikh Sajjad Ahmad, etc.
787.	60243/23	Commissioner Inland Revenue Vs. Muhammad Waqar, etc.
788.	60019/23	Commissioner Inland Revenue Vs. Alnu Trust, etc.
789.	59762/23	Commissioner Inland Revenue Vs. Sarfraz Hussain, etc.
790.	60211/23	Commissioner Inland Revenue Vs.

		Muhammad Sadiq Qamar, etc.
791.	59839/23	Commissioner Inland Revenue Vs. Sadia Waqra, etc.
792.	60184/23	Commissioner Inland Revenue Vs. Afzal Electronics, etc.
793.	59779/23	Commissioner Inland Revenue Vs. Hafiz Muhammad Akhtar, etc.
794.	60327/23	Commissioner Inland Revenue Vs. Zia ur Rashid
795.	59838/23	Commissioner Inland Revenue Vs. Mian Yasir Mahmood
796.	60055/23	Commissioner Inland Revenue Vs. Begum Tanveer Khalid Bashir
797.	59726/23	Commissioner Inland Revenue Vs. Muhammad Aslam Tipu, etc.
798.	60169/23	Commissioner Inland Revenue Vs. Muhammad Afzal, etc.
799.	59828/23	Commissioner Inland Revenue Vs. Aamar Farooq Butt, etc.
800.	60223/23	Commissioner Inland Revenue Vs. Zahid Mustafa, etc.
801.	59517/23	Commissioner Inland Revenue Vs. Tariq Mahmood Sheikh, etc.
802.	60225/23	Commissioner Inland Revenue Vs. Anjum Shamim Ahmed, etc.
803.	60060/23	Commissioner Inland Revenue Vs. Naveeda Raees, etc.
804.	59692/23	Commissioner Inland Revenue Vs. Muhammad Javaid Tufail, etc.
805.	59688/23	Commissioner Inland Revenue Vs. Muhammad Tahir Rafiq, etc.
806.	59791/23	Commissioner Inland Revenue Vs. Amaan Khalid Aslam, etc.
807.	59813/23	Commissioner Inland Revenue Vs. Muhammad Shahid Awan, etc.
808.	59421/23	Commissioner Inland Revenue Vs. Abid Hafeez, etc.
809.	59983/23	Commissioner Inland Revenue Vs. Nadeem Arif, etc.
810.	60219/23	Commissioner Inland Revenue Vs. Shah Faisal, etc.
811.	60322/23	Commissioner Inland Revenue Vs. Muhammad Nazir, etc.
812.	59962/23	Commissioner Inland Revenue Vs. Shahid Mahmood, etc.
813.	60221/23	Commissioner Inland Revenue Vs. Shahid Mahmood, etc.
814.	59824/23	Commissioner Inland Revenue Vs.Syed Shahid Raza Zaidi, etc.
815.	59620/23	Commissioner Inland Revenue Vs. Toseef Ahmad, etc.
816.	59684/23	Commissioner Inland Revenue Vs. Shahrez Azeem Khan, etc.
817.	59508/23	Commissioner Inland Revenue Vs. Sheikh Khurshid Alam, etc.
818.	59833/23	Commissioner Inland Revenue Vs. Rana Muhammad Afzal, etc.
819.	59562/23	Commissioner Inland Revenue Vs. Sohail Ahmad Kabir, etc.
820.	59507/23	Commissioner Inland Revenue Vs. Fahad Masud, etc.

821.	59818/23	Commissioner Inland Revenue Vs. Fariha Nadeem, etc.
822.	59823/23	Commissioner Inland Revenue Vs. Zartash Fazil, etc.
823.	59847/23	Commissioner Inland Revenue Vs. Faaiz Rahim Khan, etc.
824.	60067/23	Commissioner Inland Revenue Vs. Sana Ullah Ch., etc.
825.	60207/23	Commissioner Inland Revenue Vs. M/s. TM Enterprises Pvt. Ltd., etc.
826.	59454/23	Commissioner Inland Revenue Vs. Umer Sharif, etc.
827.	59976/23	Commissioner Inland Revenue Vs. Abdul Rehman, etc.
828.	65145/23	Commissioner Inland Revenue Vs. Aamer Aslam Mughal
829.	65109/23	Commissioner Inland Revenue Vs. Asad Gul, etc.
830.	65134/23	Commissioner Inland Revenue Vs. Rashid Nasir
831.	65131/23	Commissioner Inland Revenue Vs. Shakeel Anjum
832.	65137/23	Commissioner Inland Revenue Vs. Rizwan Mushtaq
833.	65115/23	Commissioner Inland Revenue Vs. Zain ul Hassan Shabbir
834.	65129/23	Commissioner Inland Revenue Vs. Muhammad Ashraf
835.	65138/23	Commissioner Inland Revenue Vs. Rahat Chand, etc.
836.	65140/23	Commissioner Inland Revenue Vs. Muhammad Arif, etc.
837.	65147/23	Commissioner Inland Revenue Vs. Sajida Begum
838.	65114/23	Commissioner Inland Revenue Vs. Muhammad Naeem
839.	65123/23	Commissioner Inland Revenue Vs. Khawar Rafiq Sheikh
840.	65096/23	Commissioner Inland Revenue Vs. Nadeem Mushtaq
841.	65121/23	Commissioner Inland Revenue Vs. Khalid Pervez Ch.
842.	65110/23	Commissioner Inland Revenue Vs. Sh. Amer Majid Kapur
843.	65116/23	Commissioner Inland Revenue Vs. Muhammad Iqbal
844.	65105/23	Commissioner Inland Revenue Vs. Muhammad Hassan Khalid
845.	65126/23	Commissioner Inland Revenue Vs. Mahnaz Khawar
846.	65119/23	Commissioner Inland Revenue Vs. Sher Zaman
847.	65136/23	Commissioner Inland Revenue Vs. Shoaib Maqbool Khilji
848.	65093/23	Commissioner Inland Revenue Vs. Federation of Pakistan, etc.
849.	65125/23	Commissioner Inland Revenue Vs. Sh. Muhammad Majid Kapur
850.	65142/23	Commissioner Inland Revenue Vs. Muhammad Faisal Aslam
851.	59970/23	Commissioner Inland Revenue Vs.

		Ahmad Majid Kapur
852.	59605/23	Commissioner Inland Revenue Vs. Muhammad Usman Khalid
853.	59136/23	Commissioner Inland Revenue Vs. Komal Hamid, etc.
854.	59047/23	Commissioner Inland Revenue Vs. Sohail Farooq, etc.
855.	59204/23	Commissioner Inland Revenue Vs. Shoaib Altaf, etc.
856.	59129/23	Commissioner Inland Revenue Vs.Fahad Naeem, etc.
857.	59202/23	Commissioner Inland Revenue Vs. Ms. Aisha Khalid, etc.
858.	59190/23	Commissioner Inland Revenue Vs. Hanna Khan, etc.
859.	59068/23	Commissioner Inland Revenue Vs. Muhammad Bashir, etc.
860.	59805/23	Commissioner Inland Revenue Vs. Atta ur Rehman, etc.
861.	59056/23	Commissioner Inland Revenue Vs. Muhammad Omer Aziz, etc.
862.	59089/23	Commissioner Inland Revenue Vs. Muhammad Shahid Javed, etc.
863.	59237/23	Commissioner Inland Revenue Vs. Abdul Ghaffar, etc.
864.	59531/23	Commissioner Inland Revenue Vs. Akhlaq Hussain, etc.
865.	59822/23	Commissioner Inland Revenue Vs. Ansar Ahmad Malik
866.	59157/23	Commissioner Inland Revenue Vs. Farooq Shahid
867.	60334/23	Commissioner Inland Revenue Vs. Taimoor Hussain
868.	60216/23	Commissioner Inland Revenue Vs. Shahbaz, etc
869.	59503/23	Commissioner Inland Revenue Vs. Nadeem Sohail, etc.
870.	60330/23	Commissioner Inland Revenue Vs. Nisar Ahmad Malik
871.	59449/23	Commissioner Inland Revenue Vs. Muhammad Abdul Majid Zia, etc.
872.	60178/23	Commissioner Inland Revenue Vs. Javaid Iqbal, etc.
873.	60199/23	Commissioner Inland Revenue Vs. Muhammad Omer Saleem, etc.
874.	59820/23	Commissioner Inland Revenue Vs. Ahmed Riaz, etc.
875.	60175/23	Commissioner Inland Revenue Vs. Jahangir Azam Monnon, etc.
876.	59989/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Naeem, etc.
877.	59612/23	Commissioner Inland Revenue Vs. Muhammad Haseeb, etc.
878.	59579/23	Commissioner Inland Revenue Vs. Shahid Karim, etc.
879.	59679/23	Commissioner Inland Revenue Vs. Mian Safdar Hussain, etc.
880.	59615/23	Commissioner Inland Revenue Vs. Riaz Haider Ali, etc.
881.	59855/23	Commissioner Inland Revenue Vs. Bilal Amjad, etc.

882.	59837/23	Commissioner Inland Revenue Vs. Yasir Ali, etc.
883.	59708/23	Commissioner Inland Revenue Vs. Shahid Mehmood, etc.
884.	59626/23	Commissioner Inland Revenue Vs. Uzma Nadeem, etc.
885.	59722/23	Commissioner Inland Revenue Vs. Kausar Sultana, etc.
886.	59865/23	Commissioner Inland Revenue Vs. Fahad Elahi, etc.
887.	59757/23	Commissioner Inland Revenue Vs. Nasir Waheed Saleem, etc.
888.	59771/23	Commissioner Inland Revenue Vs. Anjum Sheraz Malik, etc.
889.	60031/23	Commissioner Inland Revenue Vs. Muhammad Yawar Irfan Khan, etc.
890.	59685/23	Commissioner Inland Revenue Vs. Muhammad Tayyab Akbar, etc.
891.	59845/23	Commissioner Inland Revenue Vs. Sajid Mahmood,, etc.
892.	59839/23	Commissioner Inland Revenue Vs. Shahid Nazir Ahmad, etc.
893.	59851/23	Commissioner Inland Revenue Vs. Anjum Zafar, etc.
894.	59731/23	Commissioner Inland Revenue Vs. syed Shamshad Hussain, etc.
895.	59747/23	Commissioner Inland Revenue Vs. Tariq Zaman, etc.
896.	59702/23	Commissioner Inland Revenue Vs. Ahmad Shafi
897.	59995/23	Commissioner Inland Revenue Vs. Waqar Afzal Qureshi
898.	59872/23	Commissioner Inland Revenue Vs. Mian Muhammad Jehangir, etc.
899.	60053/23	Commissioner Inland Revenue Vs. Sarha Nadeem Kamal, etc.
900.	59767/23	Commissioner Inland Revenue Vs. M/s. Al Bashir Pvt. Ltd.
901.	59201/23	Commissioner Inland Revenue Vs. Usman Khalid, etc.
902.	59080/23	Commissioner Inland Revenue Vs. Muhammad Ikram, etc.
903.	59785/23	Commissioner Inland Revenue Vs. Irshad Mushtaq, etc.
904.	59753/23	Commissioner Inland Revenue Vs. Muhammad Ashraf Malik, etc.
905.	59441/23	Commissioner Inland Revenue Vs. Amir Farooq Khan, etc.
906.	59533/23	Commissioner Inland Revenue Vs. Jawed Iqbal, etc.
907.	59694/23	Commissioner Inland Revenue Vs. Ch. M. Attiq ur Rehman Cheema, etc.
908.	60026/23	Commissioner Inland Revenue Vs. Ahmad Sadiq Chughtai, etc.
909.	59510/23	Commissioner Inland Revenue Vs. Rehan Saeed Khawaja, etc.
910.	59752/23	Commissioner Inland Revenue Vs. Rumman Saeed, etc.
911.	60170/23	Commissioner Inland Revenue Vs. Imran Saeed, etc.
912.	59968/23	Commissioner Inland Revenue Vs.

		Amanat Ali, etc.
913.	59462/23	Commissioner Inland Revenue Vs. Umer Farooq Butt, etc.
914.	60242/23	Commissioner Inland Revenue Vs. Iqra Zahid, etc.
915.	59737/23	Commissioner Inland Revenue Vs. Abdul Rehman Dogar, etc.
916.	59122/23	Commissioner Inland Revenue Vs. Moazzam Tariq, etc.
917.	59649/23	Commissioner Inland Revenue Vs. Muhammad Munir, etc.
918.	59635/23	Commissioner Inland Revenue Vs. Osman H. Malik, etc.
919.	59742/23	Commissioner Inland Revenue Vs. Waqar Ali Malik, etc.
920.	59834/23	Commissioner Inland Revenue Vs. Syed Muhammad Rauf Anjum Bukhari, etc.
921.	60065/23	Commissioner Inland Revenue Vs. Mian Zahoor Ahmad, etc.
922.	59622/23	Commissioner Inland Revenue Vs. Shahid Iqbal, etc.
923.	59602/23	Commissioner Inland Revenue Vs. Muhammad Tajammal Akbar, etc.
924.	59640/23	Commissioner Inland Revenue Vs. Omer Baig, etc.
925.	59808/23	Commissioner Inland Revenue Vs. Khawaja Talha Zubair, etc.
926.	59698/23	Commissioner Inland Revenue Vs. Omer Saeed, etc.
927.	59570/23	Commissioner Inland Revenue Vs. Qasim Mehmood Kasuri, etc.
928.	60213/23	Commissioner Inland Revenue Vs. Maaher Tazeem
929.	60319/23	Commissioner Inland Revenue Vs. Tariq Ibrahim Sheikh
930.	59849/23	Commissioner Inland Revenue Vs. Mian Babar Iqbal, etc.
931.	59409/23	Commissioner Inland Revenue Vs. Nasir Mehmood
932.	57357/23	Commissioner Inland Revenue Vs. Mobin Qadri
933.	59072/23	Commissioner Inland Revenue Vs. Waseem Yaqoob Butt, etc.
934.	59589/23	Commissioner Inland Revenue Vs. Aqeel ijaz
935.	59857/23	Commissioner Inland Revenue Vs. Khawar Anwar Khawaja
936.	59599/23	Commissioner Inland Revenue Vs. Muhammad Naseer Bhatti
937.	59854/23	Commissioner Inland Revenue Vs. Khurram Ali Ilyas
938.	60132/23	Commissioner Inland Revenue Vs. Javed Iqbal
939.	59656/23	Commissioner Inland Revenue Vs. Sheikh Suleman Rafique Sethi
940.	59592/23	Commissioner Inland Revenue Vs. Nuzhat Khawar Khawaja
941.	59600/23	Commissioner Inland Revenue Vs. Shahid Hameed Dar
942.	60277/23	Commissioner Inland Revenue Vs.

		Abdullah Saim Ahmed, etc.
943.	59967/23	Commissioner Inland Revenue Vs. Sheikh Zohaib Rafique Sethi
944.	60285/23	Commissioner Inland Revenue Vs. Abid Khan
945.	59829/23	Commissioner Inland Revenue Vs. Farough Tahir Butt
946.	59963/23	Commissioner Inland Revenue Vs. Shahid Niaz
947.	59958/23	Commissioner Inland Revenue Vs. Khurram Anwar Khawaja
948.	59597/23	Commissioner Inland Revenue Vs. Ch. Arshad Javed Warraich
949.	59840/23	Commissioner Inland Revenue Vs. Bilal Haider Agha
950.	60131/23	Commissioner Inland Revenue Vs. Suleman Aslam
951.	60220/23	Commissioner Inland Revenue Vs. Muhammad Jalil Aslam
952.	60224/23	Commissioner Inland Revenue Vs. Muhammad Jamil Amin
953.	59953/23	Commissioner Inland Revenue Vs. Muhammad Afzal
954.	60278/23	Commissioner Inland Revenue Vs. Omer Khawar Khawaja
955.	60314/23	Commissioner Inland Revenue Vs. Muhammad Arshad, etc.
956.	59810/23	Commissioner Inland Revenue Vs. Hassan Ali, etc.
957.	59043/23	Commissioner Inland Revenue Vs. Muhammad Akhtar Cheema, etc.
958.	59134/23	Commissioner Inland Revenue Vs. Muhammad Ismail Abbasi, etc.
959.	59069/23	Commissioner Inland Revenue Vs. Tariq Iqbal, etc.
960.	59194/23	Commissioner Inland Revenue Vs. Farrukh Ijaz, etc.
961.	60011/23	Commissioner Inland Revenue Vs. Haji Muhammad Sharif, etc.
962.	60329/23	Commissioner Inland Revenue Vs. Kamran Khalid Butt, etc.
963.	58999/23	Commissioner Inland Revenue Vs. Sabir Hussain, etc.
964.	60266/23	Commissioner Inland Revenue Vs. Faisal Mumtaz Ch., etc.
965.	59065/23	Commissioner Inland Revenue Vs. Muhammad Salman Sharif, etc.
966.	59108/23	Commissioner Inland Revenue Vs. M/s. Maha Metal
967.	59079/23	Commissioner Inland Revenue Vs. Ijaz Ahmed Khawaja, etc.
968.	59088/23	Commissioner Inland Revenue Vs. Muhammad Hanif Muggo, etc.
969.	59025/23	Commissioner Inland Revenue Vs. M/s. Jawwad & Fawwad Engineering Company, etc.
970.	59037/23	Commissioner Inland Revenue Vs. M/s. Steelman Heavy Industries, etc.
971.	59311/23	Commissioner Inland Revenue Vs. Muhammad Zulfiqar, etc.
972.	59490/23	Commissioner Inland Revenue Vs.

Tahir Ramzan Qawish		
973.	59877/23	Commissioner Inland Revenue Vs. Talib Hussain Mehr
974.	59880/23	Commissioner Inland Revenue Vs. Shafqat Mehmood
975.	59495/23	Commissioner Inland Revenue Vs.Sheikh Mubashir Afzal
976.	59513/23	Commissioner Inland Revenue Vs. Ch. Muhammad Qasim, etc.
977.	59588/23	Commissioner Inland Revenue Vs. Uzma Ghulam Ghaus
978.	59869/23	Commissioner Inland Revenue Vs. Ashfaq Ahmad
979.	60323/23	Commissioner Inland Revenue Vs. Niamat Ali
980.	59862/23	Commissioner Inland Revenue Vs. Muhammad Jahangir
981.	60016/23	Commissioner Inland Revenue Vs. Jawad Hassan Manj, etc.
982.	59086/23	Commissioner Inland Revenue Vs. Shafee ur Rehman Farooqi
983.	59274/23	Commissioner Inland Revenue Vs. Dewan Mohd Zia ur Rehman Farooqi
984.	59029/23	Commissioner Inland Revenue Vs. Abdul Latif, etc.
985.	60009/23	Commissioner Inland Revenue Vs. Akbar Ali, etc.
986.	60020/23	Commissioner Inland Revenue Vs.Najm us Saher, etc.
987.	59094/23	Commissioner Inland Revenue Vs. Fahad Irshad, etc.
988.	59867/23	Commissioner Inland Revenue Vs. Sheikh Muhammad Anwar
989.	60247/23	Commissioner Inland Revenue Vs. Anwar Khawaja Industries Pvt. Ltd.
990.	60250/23	Commissioner Inland Revenue Vs. Sadia Karim
991.	60074/23	Commissioner Inland Revenue Vs. Amar Ayub
992.	59594/23	Commissioner Inland Revenue Vs. Dr. Nassar Ali Khan
993.	60324/23	Commissioner Inland Revenue Vs. Muhammad Saeed, etc.
994.	59610/23	Commissioner Inland Revenue Vs. Khawaja Muhammad Tanveer, etc.
995.	59502/23	Commissioner Inland Revenue Vs. Imad Rafique
996.	59506/23	Commissioner Inland Revenue Vs. Abid Farooque
997.	59614/23	Commissioner Inland Revenue Vs. Jehangir Karamat, etc.
998.	57348/23	Commissioner Inland Revenue Vs. Muhammad Umer Maqsood
999.	65082/23	Commissioner Inland Revenue Vs. Ilayas Ahmad Malik, etc.
1000.	68441/23	Commissioner Inland Revenue Vs. Muhammad Iqbal, etc.
1001.	3586/24	Commissioner Inland Revenue Vs. Ejaz Muhammad etc.
1002.	3577/24	Commissioner Inland Revenue Vs. Abidoon Subhani, etc.

1003.	3582/24	Commissioner Inland Revenue Vs. Khawaja Khalid Aziz Lone, etc.
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APPENDIX-II

Sr. No.	I.C.A Nos.	Title
1.	59209/23	Mian Taufique Saeed Saigol Vs. Federation of Pakistan, etc.
2.	59207/23	Dr. Ikram ul Haq Vs. Federation of Pakistan, etc.
3.	59195/23	Mst. Fouzia Razzak Vs. Federation of Pakistan, etc.
4.	59128/23	Wahaaj Tariq, etc. Vs. Federation of Pakistan, etc.
5.	58992/23	Muhammad Ayaz Khan Niazi Vs. Federation of Pakistan, etc.
6.	59078/23	Abid Ali Butt Vs. Federation of Pakistan, etc.
7.	60014/23	Sheikh Fawad Masood Vs. Federation of Pakistan, etc.
8.	59256/23	Sabiha Shahbaz Butt Vs. Federation of Pakistan, etc.
9.	58996/23	Sohail Ahmed Kabir, etc. Vs. Federation of Pakistan, etc.
10.	59248/23	Omer Farooq Kabir Sheikh, etc. Vs. Federation of Pakistan, etc.
11.	60049/23	Saad Jillani Vs. Federation of Pakistan, etc.
12.	59076/23	M/s. Shamim & Company Pvt. Ltd. Vs. Federation of Pakistan, etc.
13.	59402/23	Sheikh Muhammad Jamil Vs. Federation of Pakistan, etc.
14.	59059/23	Sundar Impex Pvt. Ltd. Vs. Federation of Pakistan, etc.
15.	59400/23	Ahmad Munir Vs. Federation of Pakistan, etc.
16.	59154/23	M/s. Beacon Impex Pvt. Ltd. Vs. Federation of Pakistan, etc.
17.	59451/23	Azaan Faisal Vs. Federation of Pakistan, etc.
18.	59447/23	Ms. Shehla Anwar Vs. Federation of Pakistan, etc.
19.	59468/23	M/s. Kohistan Corporation Pvt. Ltd. Vs. Federation of Pakistan, etc.
20.	59004/23	M/s. The Ball Room Marriage Hall Vs. Federation of Pakistan, etc.
21.	59474/23	Faiz Munir Vs. Federation of Pakistan, etc.
22.	59411/23	Anis Ahmed Vs. Federation of Pakistan, etc.
23.	59480/23	M/s. Software Creations Pvt. Ltd. Vs. Federation of Pakistan, etc.
24.	59471/23	Khalid Hadayat Ullah Sufi, etc. Vs. Federation of Pakistan, etc.
25.	59487/23	M/s. Masood Textile Mills Ltd. Vs. Federation of Pakistan, etc.
26.	59405/23	Ms. Farhat Tanvir, etc. Vs. Federation of Pakistan, etc.
27.	59098/23	Monis Elahi Vs. Federation of Pakistan, etc.

28.	59428/23	Altaf Muhammad Saleem Vs. Federation of Pakistan, etc.
29.	59460/23	Sheikh Muhammad Usman Vs. Federation of Pakistan, etc.
30.	59497/23	Muneera Arif Vs. Federation of Pakistan, etc.
31.	59483/23	Syed Mohsin Raza Naqvi Vs. Federation of Pakistan, etc.
32.	59120/23	Muhammad Ijaz Vs. Federation of Pakistan, etc.
33.	59442/23	Naseer ud Din Siddiqui Vs. Federation of Pakistan, etc.
34.	59439/23	Shahid Nazir Ahmad Vs. Federation of Pakistan, etc.
35.	59464/23	Farhana Nusrat Vs. Federation of Pakistan, etc.
36.	59453/23	Sajid Mahmood Vs. Federation of Pakistan, etc.
37.	59424/23	Aziz A. Anwar Vs. Federation of Pakistan, etc.
38.	59415/23	Tariq Ullah Sufi, etc. Vs. Federation of Pakistan, etc.
39.	59493/23	Sheikh Muhammad Anwar Vs. Federation of Pakistan, etc.
40.	59198/23	Mirza Javed Iqbal, etc. Vs. Federation of Pakistan, etc.
41.	59183/23	Muhammad Tariq Iqbal Mughal, etc. Vs. Federation of Pakistan, etc.
42.	59277/23	Jamshed Iqbal, etc. Vs. Federation of Pakistan, etc.
43.	59294/23	Faiq Jawed Vs. Federation of Pakistan, etc.
44.	59295/23	Anum Faiq Vs. Federation of Pakistan, etc.
45.	59290/23	Mehwish Shaiq Vs. Federation of Pakistan, etc.
46.	59288/23	Nuzhat Mahrukh Vs. Federation of Pakistan, etc.
47.	59287/23	Jawed Anwar Vs. Federation of Pakistan, etc.
48.	59281/23	Farhat Jehan Vs. Federation of Pakistan, etc.
49.	59278/23	Nageen Faiq Vs. Federation of Pakistan, etc.
50.	59275/23	Sadia Irfan Vs. Federation of Pakistan, etc.
51.	59273/23	Sadaf Aamir Vs. Federation of Pakistan, etc.
52.	59270/23	Shaiq Jawed Vs. Federation of Pakistan, etc.
53.	60066/23	Qayyum Mohsin Malik Vs. Federation of Pakistan, etc.
54.	65127/23	Shahid Iqbal Vs. Federation of Pakistan, etc.

(RASAAL HASAN SYED)
JUDGE

(SHAHID KARIM)
JUDGE

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Rafaqat Ali