

**JUDGMENT SHEET**  
**IN THE ISLAMABAD HIGH COURT, ISLAMABAD**  
**JUDICIAL DEPARTMENT**

**Writ Petition No.684 of 2019**

Hafiz S.A Rehman

Versus

FOP, Secretary Revenue Division/Chairman Federal Board of Revenue and others

**Writ Petition No.2384 of 2019**

Abdul Waheed

Versus

FOP, Secretary Revenue Division/Chairman Federal Board of Revenue and others

**Writ Petition No.2385 of 2019**

Naseer Ahmad

Versus

FOP, Secretary Revenue Division/Chairman Federal Board of Revenue and others

**Writ Petition No.2398 of 2019**

Ejaz Mehmood

Versus

FOP, Secretary Revenue Division/Chairman Federal Board of Revenue and others

**Writ Petition No.2735 of 2019**

Ms.Yasmeen Awan Khan

Versus

FOP, Secretary Revenue Division/Chairman Federal Board of Revenue and others

Petitioner by:

Ch. Naeem ul Haq, Advocate

Respondents by:

M/s Sardar Muhammad Nasir, Syed Ishfaq  
Hussain Naqvi and Arooj Zaib Abbasi  
Advocate

Date of Decision:

08.09.2022

**Sardar Ejaz Ishaq Khan, J:** By this common judgment, the captioned 5 writ petitions are decided.

2     The petitioners were issued notices by Inland Revenue in connection with the assessment and payment of Income Support Levy under the Income Support Levy Act, 2013. The Income Support Levy was also challenged before the Sindh High Court, which set it aside, finding that the Income Support Levy Act, 2013, could not have been passed embedded in the Finance Act, 2013, for it was not a money bill and did

not deal with the subject of taxation. The Hon'ble Supreme Court declined leave to appeal by a detailed judgment titled Commissioner Inland Revenue, Karachi versus Muhammad Mustafa Gigi and others ((2022) 125 TAX 277 (S.C. Pak).

3 Therefore, the question of law in these petitions stands decided by the Hon'ble Supreme Court in favour of the petitioners that the Income Support Levy was unconstitutional.

4 Resultantly, these petitions are allowed and the notices impugned in all these petitions are set aside.

**(SARDAR EJAZ ISHAQ KHAN)**  
**JUDGE**

S.Akhtar