IN THE SUPREME COURT OF PAKISTAN
(Appellate Jurisdiction)

PRESENT:
Mr. Justice Yahya Afridi
Mr. Justice Syed Hasan Azhar Rizvi
Mr. Justice Shahid Waheed

Civil Appeals. No. 947 of 2002, 980, 981 & 982 of 2007 and 224 of 2010
And Civil Petition No. 246 of 2009

[Against the judgment dated 04.12.2001, passed by the Lahore High Court, Rawalpindi Bench, in CA No.66 of 1999; the judgment dated 29.11.2006, passed by High Court of Sindh, Karachi in S.S.T.R.As. No.142 and 172 of 2005; the judgment dated 25.03.2008, passed by the High Court of Sindh, Karachi in S.S.T.R.A. No.58 of 2007; and the judgment dated 28.11.2008, passed by the High Court of Sindh, Karachi in S.S.T.R.A. No.350 of 2007]

The Commissioner Inland Revenue, Legal Zone, Large Taxpayers Office, Lahore. *(in CA No.947)*
The Collector of Sales Tax & Federal Excise, Large Taxpayers Unit, Karachi. *(in CAs No.980-982, 224-K and CP No.246)*

...Appellants/Petitioner

Versus

M/s Mayfair Spinning Mills Ltd. etc. *(in CA No.947)*
M/s Johnson and Johnson Pakistan Pvt. Ltd. *(in CA No.980)*
M/s Abbott Laboratories Ltd. *(in CA No.981)*
M/s Merch Sharp & Dohme of Pakistan Ltd. *(in CA No.982)*
M/s Glaxo Smith Kline Pakistan Ltd. *(in CA No.224)*
M/s Wyeth Pakistan Ltd. *(in CP No.246)*

...Respondent(s)

For the Appellant(s) (in CA No.947) : Ch. Muhammad Zafar Iqbal, ASC assisted by Muhammad Abdul Hassan, Advocate

For the Appellant(s) (in CAs No.980-982) : Mr. Muhammad Siddique Mirza, ASC

For the Appellant(s) (in CA No.224 & CP 246) : Raja Muhammad Iqbal, ASC

For the Respondent(s) (in CA No.947) : Mr. Salman Akram Raja, ASC
Along with Malik Ahsan Mahmood, ASC
Malik Ghulam Sabir, Advocate, HC

For the Respondent(s)	:	Dr. Muhammad Farough Naseem, ASC (via video link from Karachi)
For the Respondent(s) (in CA No.224)	:	Syed Naveed Amjad Andrabi, ASC
For the Respondent(s) (in CA No.246)	:	Nemo.
For the Federation	:	Malik Javed Iqbal Wains, Additional Attorney General for Pakistan
For the Department	:	Mr. Zubair Khan, Additional Commissioner, CTO, Lahore (via video link from Lahore)
Date of Hearing	:	02.10.2024

J U D G M E N T

Yahya Afridi, J. Through this judgment, we will dispose of all the listed appeals and the petition, as they involve a common issue that was decided by the Lahore High Court and is impugned before this Court in one of the appeals, namely **The Commissioner Inland Revenue, Lahore v. Mayfair Spinning Mills Ltd.** (C.A. No. 947/2002). Since the said decision of the Lahore High Court was followed by the Sindh High Court, whose judgments have also been challenged before this Court in other appeals and the petition, it is appropriate to first decide **Mayfair Spinning Mills Ltd.** (supra). The decision rendered therein shall also apply to the resolution of the other appeals and the petition arising from the judgments of the Sindh High Court.

The Commissioner Inland Revenue v. Mayfair Spinning Mills Ltd.

Factual Background

2. M/s Mayfair Spinning Mills Ltd. **("the respondent-taxpayer")**, a manufacturer of cotton yarn, purchased 28,899 bales of ginned cotton in December 1996. The total value of the purchase amounted to Rs. 305.12 million (Rs. 305,120,240/-), with the input tax paid by the

respondent-taxpayer amounting to Rs. 30.69 million (Rs. 30,693,841/-). The respondent-taxpayer submitted its sales tax return for December 1996 on January 20, 1997, wherein the total output tax was determined to be Rs. 2.113 million (Rs. 2,113,969/-). After adjusting the input tax paid for December 1996, a refund of Rs. 28.579 million (Rs. 28,579,872/-) was claimed.

Adjudicatory Orders of the Tax Authorities and the Tribunal

3. After issuing a show cause notice to the respondent-taxpayer to justify the refund claim, the Tax Officer passed an order dated 15.09.1998, granting the respondent-taxpayer a partial refund of Rs. 12.95 million (Rs. 12,950,669/-) of input tax. This decision was based on the ground that some of the cotton bales purchased by the respondent-taxpayer had been partially damaged, while others were completely destroyed in a fire on 11.01.1997, rendering them unusable for taxable supplies. Dissatisfied with this order, the respondent-taxpayer appealed to the Collector (Appeals), who upheld the original order and dismissed the appeal on 25.11.1998. The respondent-taxpayer appealed to the Customs, Excise and Sales Tax Tribunal, which also rejected the appeal through an order dated 01.05.1999.

Split Decision of the Lahore High Court

4. The Deputy Collector Sales Tax (Refund), Lahore, then challenged the said order before the Lahore High Court, which decided the appeal in a 2:1 split decision in favour of the respondent-taxpayer, through a judgment dated 04.12.2001 **("impugned judgment")**. The learned Judge in minority opined:

> [T]he sales tax paid on a taxable supply would only be denominated as input tax subject to adjustment if same taxable supply is consumed for converting it into another kind of taxable supply. In case the taxable supply procured for a further taxable activity, but for one or the other reason the same is not consumed or the purchaser is prevented to consume the same, the tax paid on the goods in the first instance

> would be sales tax simpliciter and it would not be taken as input tax. The right to seek adjustment would only follow when the same goods are utilized in furtherance of taxable activity for making another taxable supply.

On the other hand, the majority of two learned Judges reasoned, thus:

> According to section 7, a registered person is entitled to deduct input tax paid during the tax period for the purpose of taxable supply made or to be made by him from the output tax. ... [T]he use of word "purpose" and "supplies made or to be made" are indicative of the fact that the payment of input tax is available for adjustment as well as refund not with regard to any specific goods but with regard to the input tax paid during a particular period.
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> To co-relate payment of input tax to the goods in question ... is not in accordance with the provisions of the Act. The interpretation of departmental authorities does not appear justified while placing stress more on goods in respect of which the input tax was paid rather than the amount of tax itself and the period during which it was paid. Section 7 of the Act supports outrightly the submissions ... that the claim of input tax for adjustment as well as for refund is co-related only to the payment of input tax "paid during the tax period" and for the purpose of "supplies made or to be made". ... The claim that input tax is related more to a tax period rather than the goods in relation to which it was paid is also supported by the provisions of section 10 (excess amount to be carried forward or refunded) and section 11 (assessment of tax) of the Sales Tax Act, 1990.

Leave to Appeal

5. The Commissioner Inland Revenue **("the appellant-tax authority")** was granted leave to appeal by this Court, vide order dated 29.05.2022, against the impugned judgment to primarily consider whether the provisions of sections 7 and 10 of the Sales Tax Act, 1990 were misconstrued and misinterpreted in the impugned judgment of the Lahore High Court, resulting in a serious miscarriage of justice.

Contentions of the Parties

6. In essence, the appellant-tax authority urged this Court to adopt the minority view, while the respondent-taxpayer maintained and supported the majority view as recorded in the impugned judgment. The appellant-tax authority contended that the majority had erroneously concluded that input tax is adjustable with reference to the tax period and is not tied to the goods or taxable supplies made or to be made. It was emphatically argued that the right to seek adjustment or refund is available only when the goods on which input tax was paid

are used in further taxable activities for making taxable supplies, and not when those goods are consumed or destroyed.

7. On the other hand, while defending the majority view of the impugned judgment, the respondent-taxpayer argued that, in determining sales tax liability, a registered person may deduct from the output tax not only the input tax paid for the purpose of taxable supplies already made but also the input tax paid for taxable supplies likely to be made in the future. It was contended that, to qualify for the adjustment of input tax, it is sufficient that the goods on which the tax has been paid are intended for use in the production or manufacturing of taxable supplies. In conclusion, it was argued that it is not necessary for these goods to be actually used in the production or manufacturing of taxable supplies in order to avail adjustment or receive a refund.

Question for Determination

8. In essence, the contentions made before this Court in the appeal revolve around Question No. 1, as formulated before the Lahore High Court, which is as follows:

> Whether input tax deduction can be made under section 7 of the Sales Tax Act, 1990 in respect of goods which got destroyed by the fire and which do not remain available for making taxable supplies?

Relevant Provisions of the Sales Tax Act, 1990

9. Section 7 of the Sales Tax Act, 1990 **("Sales Tax Act")** remains the core provision around which the entire contested claims of the parties revolve. The said provision, at the relevant time, read as follows:

> **7. Determination of tax liability.** ---(1) For the purpose of determining his tax liability in respect of taxable supplies made during a tax period, a registered person shall be entitled to deduct input tax paid for the purpose of taxable supplies made, or to be made, by him from the output tax that is due from him in respect of that tax period and to make such other adjustments as are specified in section 9.
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> (Emphasis provided)

Before we delve into the legal interpretation of the intricate aspects of the above section, it is important to note that, generally, under the tax regime envisaged in the Sales Tax Act, this section is not a charging provision[1] but rather a beneficial one, introduced to ease the burden of sales tax on suppliers of taxable supplies/goods.[2] To facilitate suppliers, the legislature, through section 7 of the Sales Tax Act, has provided for the adjustment of input tax against the output tax payable at the time of making the supply of value-added goods. This process continues at each stage of the supply chain until the final product is sold to the end consumer, who ultimately bears the entire burden of the sales tax.

11. Upon a more introspective review of section 7 of the Sales Tax Act, we note that it provides a registered person with the opportunity to adjust input tax at the stage of determining his tax liability, particularly in respect of taxable supplies made during the tax period. For a registered person to avail himself of the beneficial adjustment of input tax against output tax, section 7 as it was at the relevant time, mandates the following conditions:

> **Firstly**, the input tax paid on purchases of inputs or raw materials must be intended for the purpose of making taxable supplies.
>
> **Secondly**, the input tax paid must be for producing taxable supplies, irrespective of whether those taxable supplies have actually been made or are to be made in the future.
>
> **Thirdly**, the input tax paid in a tax period is to be deducted from the output tax due for the same tax period and not against any future tax period.

Given the above essential conditions that must be fulfilled by a registered person to avail the beneficial adjustment facility provided under section 7 of the Sales Tax Act, we must first consider whether the

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[1] Section 3: quantifying tax to be based on value of goods imported into or taxable supplies made in Pakistan by a registered person.
[2] Commissioner Inland Revenue v. Attock Cement Pakistan Ltd. (2023 SCMR 279) and Sheikoo Sugar Mills v. Govt. of Pakistan. (2001 SCMR 1376)

respondent-taxpayer met these conditions, thereby entitling it to the claimed adjustment or refund.

First Condition – Purpose of Purchase

12.1. As for the first condition, there is no dispute between the parties that the cotton gin purchased by the respondent-taxpayer was an essential input/raw material for the production or manufacture of textiles—the final goods produced. Thus, the purchase of cotton gin, on which the input tax was paid by the respondent-taxpayer, qualifies to fulfil the first requirement; it was purchased as raw material for the purpose of manufacturing the final product, namely, textile products—the taxable supplies. This core issue, concerning the correlation between the "purpose" of purchasing the input/raw material and the making of the taxable supplies by the registered person, has been aptly addressed in the majority opinion and requires no further commentary, save for appreciation.

Second Condition – Taxable Supplies Made or to be Made

12.2. The words "*taxable supplies made, or to be made*" in section 7 do not limit the scope of the correlation between the purchase of the input/raw material and the actual manufacture or production of taxable supplies, that is the making of taxable supplies. Instead, they expressly expand its legal ambit to include input/raw materials intended for use in future for making taxable supplies. This explicit legislative intent to encompass future taxable supplies cannot be overlooked. In such circumstances, a registered person need not wait for the raw material, on which input tax has been paid, to be actually consumed in the manufacturing process before availing the adjustment against output tax. This interpretation aligns with sound commercial and manufacturing reasoning, as highlighted in the majority opinion of

the impugned judgment. Reading into and imposing a time-based restriction as to the use of the input/raw material, which was not provided by the legislature at that time, by way of interpretation would be contrary to settled principles of statutory interpretation. Indeed, there is no express requirement that the raw material, for which input tax is paid, must be actually used during the same tax period to qualify for adjustment. Denying such adjustment solely because the raw material has not been consumed during the same tax period contradicts the legislative intent. Thus, in the present case, the fact that the raw material, on which input tax had been paid, was not fully consumed during the tax period or was damaged, cannot, on its own, be a reason to deny the adjustment of input tax against output tax to the respondent-taxpayer, provided that the respondent-taxpayer fulfils the other conditions stipulated in section 7 of the Sales Tax Act.

Third Condition – Input Tax and Output Tax of the Same Tax Period

12.3. The final and most crucial condition in the present case for the respondent-taxpayer to avail the beneficial input-tax adjustment pertains to the "tax period" itself. The term "tax period", as defined in section 2(43) of the Sales Tax Act, gains significant importance when read in conjunction with the terms "due date" and "monthly returns", as outlined therein. This has a fundamental role in the levy, determination, adjustment and payment of sales tax under the legal framework, as discussed in the earlier decision of this Court rendered in **Commissioner, Inland Revenue v. Attock Cement Pakistan Ltd. (2023 SCMR 279)**, wherein it was observed:

> 14. For complete understanding, section 7 of the Sales Tax Act cannot be read in isolation, and has to be read with the preceding provisions of section 6, which stipulates the time and manner of payment of the sales tax. Subsection (1) of section 6 caters for goods imported into Pakistan, while subsection (2), which is relevant to the issue in hand, provides for taxable supplies made in Pakistan during a tax period to be paid by the registered person, unless it is specified otherwise through a notification in the official gazette, at the time of filing of the

> return as provided for under Chapter V of the Sales Tax Act. This Chapter of the Sales Tax Act deals with different categories of returns envisaged under the Sales Tax Act. Returns of the kind related to the present controversy are provided for in section 26 of the Sales Tax Act, and to appreciate the provisions contained therein, we are to consider also the definition of the terms 'tax period' and 'due date' provided under the Sales Tax Act. ..... A careful conjunctive reading of the above provisions clarifies the position that the registered person is put under an obligation to submit a monthly return for the 'tax period', on the 'due date', that is, the 20th of the month following the end of the tax period, recording therein all purchases and supplies made during a 'tax period', the 'output tax' due, and the actual amount paid after adjustment of the 'input tax'.

Given this interpretation of the mode and manner of input-tax adjustment, it is clear that a registered person, such as the respondent-taxpayer, is legally mandated to file monthly returns for each tax period. These returns must specifically outline, among other things, the purchases and supplies made, the tax due and the tax paid within the said tax period. The monthly tax period, thus serves as a distinct and discrete timeframe for determining the liability to pay sales tax.

Refund of Excess Amount of Input Tax

13. Sections 10 and 66 of the Sales Tax Act govern the refund of tax. At the relevant time, these provisions read as follows:

> **10. Refund of excess amount of input tax.-** (1) Subject to the provisions of subsection (2), if in relation to a tax period the total deduction of input tax and other adjustments specified in section 9 exceed the amount of output tax, the excess amount outstanding at the end of that period shall be refunded to the registered person within ninety days of filing of tax return subject to such conditions as may be specified by the Board:
>
> Provided that the refund shall also be admissible to the registered person who, at the time of taking delivery of taxable plant and machinery, its components and spare parts is not making taxable supplies, subject to the condition that he shall, within the period specified by the Board by notification in the Official Gazette commence taxable supplies and complies with such other conditions as are specified therein.
>
> Provided further that the Board may, by notification in the Official Gazette, restrict or regulate the amount of refund claimed by a person as input tax credit to such extent and in such manner as it may specify therein.
>
> **66. Refund to be claimed within one year.** No refund of tax claimed to have been paid or over paid through inadvertence, error or misconstruction shall be allowed, unless the claim is made within one year of the date of payment.

A careful review of the above provisions makes it clear that a valid refund claim under section 10 of the Sales Tax Act can be lawfully

made when the amount of “input tax” cannot be fully adjusted against the “output tax” within a tax period. In such circumstances, the excess amount of “input tax” is to be refunded to the registered person within ninety days of filing the tax return. Conversely, section 66 of the Sales Tax Act provides for the refund of tax claimed to have been “paid or overpaid” through “inadvertence, error, or misconstruction” and prescribes a period of one year for such claims, which is not applicable to the circumstances of the present case. Accordingly, the claim for a refund of Rs. 28.579 million made by the respondent-taxpayer in the sales tax return for December 1996 was legally valid under the scope envisaged in section 10 of the Sales Tax Act.

Objection of the Tax Authority to the Refund Claim

14. As for the objection raised by the appellant-tax authority regarding the claim of respondent-taxpayer being contrary to the mandate of section 8 of the Sales Tax Act, we find that the said provision does not apply to the circumstances of the present case. Section 8 of the Sales Tax Act, at the relevant time, read as follows:

> **8. Tax credit not allowed**.-(1) Notwithstanding anything contained in this Act, a registered person shall not be entitled to reclaim or deduct input tax paid on—
>
> (a) the goods used or to be used for any purpose other than for taxable supplies made or to be made by him;
>
> (b) any other goods which the Federal Government may, by a notification in the official Gazette, specify.
>
> (2) If a registered person deals in taxable and non-taxable supplies, he can reclaim only such proportion of the input tax as is attributable to taxable supplies in such manner as may be specified by the Board.
>
> (3) No person other than a registered person shall make any deduction or reclaim input tax in respect of taxable supplies made or to be made by him.
>
> (4) No person engaged in taxable activity specified in clause (d) of sub-section (2) of section 3, section 3A and section 3AA shall make any deduction or reclaim input tax, nor shall this tax be creditable as input tax for the taxable activity of any other registered person.

A careful reading of the above provision suggests that section 8 only prohibits the claim, credit or deduction of input tax on input/raw materials that were either never intended for use in making taxable

supplies or were actually used for purposes other than making taxable supplies by a registered person. The loss of input/raw materials through fire, as in the present case, does not fall within the scope of "*used or to be used for any purpose other than for taxable supplies made or to be made*", as stipulated in section 8. Loss of goods due to damage does not equate to "use". Therefore, section 8(1)(a) does not apply to cases where input/raw materials have been lost through fire. Moreover, as we are informed, no notification under section 8(1)(b) related to goods lost due to damage or fire has ever been issued. Even otherwise, section 8(1)(b) permits the exclusion of specific input goods from the scope of section 7 of the Sales Tax Act, requiring a clear identification of such goods or classes of goods, which, as we are informed, has never included damaged cotton-gin. Accordingly, the objection raised by the appellant-tax authority against the claim of the respondent-taxpayer is rejected.

Conclusion in the case of Mayfair Spinning Mills Ltd.

15. For the above reasons, we find that the majority opinion in the impugned judgment of the Lahore High Court has applied the law correctly, requiring no intervention by this Court. Consequently, the appeal filed against it by the appellant-tax authority is dismissed.

Other Appeals and the Petition

The Collector of Sales Tax v. M/s Johnson and Johnson
The Collector of Sales Tax v. M/s Abbott Laboratories
The Collector of Sales Tax v. M/s Merch Sharp & Dohme
The Collector of Sales Tax v. M/s Glaxo Smith Kline
The Collector of Sales Tax v. M/s Wyeth Pakistan

Factual Background

16. As for the other listed cases, the respondents-taxpayers therein are registered manufacturers of pharmaceutical products, and each of them was served with a show-cause notice by the tax authorities,

disputing their input tax adjustments, in light of the amendment introduced through the Sales Tax (Amendment) Ordinance, 2002 **("Ordinance of 2002")** and SRO No. 555(I)/2002 dated 23.08.2002 **("SRO No. 555")**, as further amended by SRO No. 869(I)/2002 dated 30.11.2002 **("SRO No. 869")**. Sales tax on pharmaceutical supplies was initially levied on 21.03.2002 and subsequently withdrawn on 23.08.2002, with the withdrawal being given retrospective effect from 01.07.2002 through SRO No. 869, issued on 30.11.2002.

17. The respondents-taxpayers were issued show cause notices following audits of their records. It was observed that they had adjusted the input tax paid on raw materials, which were not used in the manufacturing of taxable supplies, against the output tax, in contravention of sections 7 and 8 of the Sales Tax Act. They were asked to explain why this input tax, along with the applicable additional tax, should not be recovered from them under section 36, read with section 34, of the Sales Tax Act.

Matter in Dispute

18. In short, the dispute between the parties pertains to the legal implications of giving retrospective effect to the exemption from the levy of sales tax on pharmaceutical supplies, and its impact on input adjustments already made by suppliers of pharmaceutical products.

Contentions of the Parties

19. The appellants-tax authorities maintained that SRO No. 555, as amended by SRO No. 869, effective from 01.07.2002, precluded the respondent-taxpayers from adjusting input tax against output tax after the specified date. The respondents-taxpayers, however, strongly opposed this position, arguing that their adjustments were validly made

during the period when sales tax was applicable to pharmaceutical products. They contended that the adjustments, having been completed during that period, constituted closed and past transactions, thereby creating vested rights in their favour.

Tax Period – Filing of Sales Tax Returns and Benefit Availed

20. We observe that the exemption from the payment of sales tax on pharmaceutical products was notified on 23.08.2002 and was given retrospective effect from 01.07.2002. During the interregnum, the respondents-taxpayers had already availed the input tax adjustment as envisaged under section 7 of the Sales Tax Act. As discussed above, under the statutory requirements of the Sales Tax Act, the sales tax return for a given tax period was to be filed by the 15th of the following month. Accordingly, for the tax periods of June 2002 and July 2002, the respondents filed their sales tax returns on 15th July and 15th August 2002, respectively. Notably, at the time of filing the sales tax return for July 2002, i.e., on 15th August 2002, the respondents-taxpayers had properly adjusted the input tax against the output tax for the said tax period. They could not have anticipated that, later on 23rd August 2002 through SRO No. 555, as further clarified by SRO No. 869 issued on 30th November 2002, sales tax on pharmaceutical products would be exempted with effect from 01.07.2002. Thus, the benefit of input tax adjustment availed by the respondents for the tax periods of June 2002 and July 2002 had already accrued, availed of and crystallized in their favour, constituting a past and closed transaction, which is unaffected by the change introduced through SROs Nos. 555 and 869. In **Al Samrez Enterprise v Federation of Pakistan (1986 SCMR 1917)**, this Court considered the impact of a modification to a customs duty exemption notification and held that vested rights

created under the earlier notification could not be retrospectively nullified by the subsequent notification.

21. We may mention here that recently, this Court in **Commissioner Inland Revenue v. Mekotex (Pvt.) Ltd. (2024 SCP 316)** held that the legislature possesses the mandate to enact laws with retrospective effect, and that the beneficiary of any earlier order cannot claim its protection merely by reason of it being a closed and past transaction. The Court observed that:

> A legislature that is competent to make a law on a particular subject also has the power to legislate such a law with retrospective effect and can, by legislative fiat, even take away vested rights or affect past and closed transactions.

However, the facts of the present case are distinguishable, and thus, the ratio of *Mekotex* cannot be applied here for three reasons. Firstly, *Mekotex* pertained to primary legislation, whereas the matter before us concerns subordinate legislation. Secondly, *Mekotex* addressed the withdrawal of a tax credit benefit through the Finance Act, while the issue at hand involves extending an exemption from sales tax through the SROs. Thirdly, in this case, the purpose of the SROs was to benefit the respondents-taxpayers by exempting the supply of pharmaceutical products from the levy of sales tax, whereas in *Mekotex*, the purpose was to withdraw the benefit of a tax credit.

22. In essence, the respondents-taxpayers have been issued show cause notices requiring the return of financial benefits already availed during the period in which they were obligated to pay sales tax on pharmaceutical products under the Sales Tax Act. Consequently, demanding repayment of these benefits already accrued to and availed of by the respondents-taxpayers, by virtue of the changes introduced through the SROs, would adversely affect their vested rights and undo

transactions that are past and closed, which cannot be done through subordinate legislation without specific authorization by primary legislation.[3]

Conclusion in above titled other Appeals and petition

23. For the above reasons, we find no illegality in the impugned judgments passed by the Sindh High Court, warranting interference by this Court. Consequently, the said appeals and petition are dismissed.

JUDGE

JUDGE

JUDGE

Announced in Open Court on 12.11.*2024*
at Islamabad

Chief Justice

Islamabad
Approved for reporting
Arif

[3] Federation of Pakistan v. Shaukat Ali Mian (PLD 1999 SC 1026); Army Welfare Sugar Mills Limited v. Federation of Pakistan (PLD 1992 SCMR 1652); Molasses Trading v. Federation of Pakistan (1993 SCMR 1905), and Super Engineering v. Commissioner Inland Revenue (2019 SCMR 1111).