

FEDERAL CONSTITUTIONAL COURT OF PAKISTAN, ISLAMABAD**SUPPLEMENTARY CAUSE LIST NO. 35 of 2026****MONDAY 23-Feb-2026 at 09:00 AM***For fixation and result of cases, please visit www.fccp.gov.pk*

The following cases are fixed for hearing before the Court at Court House, Constitution Avenue, Islamabad on 23-Feb-2026 at 09:00 AM or soon thereafter as may be convenient to the Court.

BENCH - I**JUSTICE AMIN-UD-DIN KHAN, CHIEF JUSTICE****JUSTICE ALI BAQAR NAJAFI****Monday, 23-Feb-2026**

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|---------|--|---|---|
| 1 | F.C.P.L.A.88/2025
(Writ / Infrastructure Development
cess)
(D.B.) | M/s Denim International v. Province of
Sindh through Secretary Local Government
& another | Syed Rifaqat Hussain Shah, AOR
(Enrl#239)(Rwp)
Arshad Hussain Shahzad, ASC
(Enrl#5375)(Kch)
Naeem Suleman, ASC (Enrl#4419)(Kch)

Waleed Rehan Khanzada, ASC
(Enrl#5777)(Kch)
Anis Muhammad Shahzad, AOR
(Enrl#267)(Rwp) |
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| and (2) | F.C.P.L.A.89/2025
(Writ / Infrastructure Development
cess)
(S.J.) | Novatex Ltd & others v. Province of Sindh
& another | Arshad Hussain Shahzad, ASC
(Enrl#5375)(Kch)
Naeem Suleman, ASC (Enrl#4419)(Kch)
Syed Rifaqat Hussain Shah, AOR
(Enrl#239)(Rwp)

Anis Muhammad Shahzad, AOR
(Enrl#267)(Rwp)
Waleed Rehan Khanzada, ASC
(Enrl#5777)(Kch) |
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| and (3) | F.C.P.L.A.90/2025
(Writ / Infrastructure Development
cess)
(D.B.) | M/s Indigo Textile (Pvt.)Ltd. & another v.
Province of Sindh through Secretary Local
Government & another | Syed Rifaqat Hussain Shah, AOR
(Enrl#239)(Rwp)
Naeem Suleman, ASC (Enrl#4419)(Kch)
Arshad Hussain Shahzad, ASC
(Enrl#5375)(Kch)

Anis Muhammad Shahzad, AOR
(Enrl#267)(Rwp)
Waleed Rehan Khanzada, ASC
(Enrl#5777)(Kch) |
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| and (4) | F.C.P.L.A.91/2025
(Writ / Infrastructure Development
cess) | Novatex LTD. & others v. Province of
Sindh through secretary local government
& another | Syed Rifaqat Hussain Shah, AOR
(Enrl#239)(Rwp)
Naeem Suleman, ASC (Enrl#4419)(Kch)
Arshad Hussain Shahzad, ASC
(Enrl#5375)(Kch)

Anis Muhammad Shahzad, AOR
(Enrl#267)(Rwp)
Waleed Rehan Khanzada, ASC
(Enrl#5777)(Kch) |

and (5)	F.C.P.L.A.92/2025 (Writ / Infrastructure Development cess)	M/s. Agha Steel Industries limited v. Province of Sindh through secretary Local Government & another	Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) ----- Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Waleed Rehan Khanzada, ASC (Enrl#5777)(Kch)
and (6)	F.C.P.L.A.93/2025 (Writ / Infrastructure Development cess)	Novatex LTD v. Province of Sindh through secretary local Government & another	Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) ----- Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Waleed Rehan Khanzada, ASC (Enrl#5777)(Kch)
and (7)	F.C.P.L.A.94/2025 (Writ / Infrastructure Development cess)	M/s. Ismail Industries Limited, Karachi v. Province of Sindh through secretary local Government & another	Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) ----- Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Waleed Rehan Khanzada, ASC (Enrl#5777)(Kch)
and (8)	F.C.P.L.A.95/2025 (Writ / Infrastructure Development cess) (D.B.)	M/s M.N. Textiles v. Province of Sindh & another	Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Naeem Suleman, ASC (Enrl#4419)(Kch) Arshad Hussain Shahzad, ASC (Enrl#5375)(Kch) ----- Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Waleed Rehan Khanzada, ASC (Enrl#5777)(Kch)
and (9)	F.C.P.L.A.345/2025 (Writ / Infrastructure Development cess) (D.B.)	M/s Premier MDF Industries (Pvt) Ltd v. Government of Khyber Pakhtunkhwa & others	Sh. Mahmood Ahmad, AOR (Enrl#230) Shahid Qayyum -P, ASC (Enrl#4982)(Pesh)
and (10)	F.C.P.L.A.407/2025 (Writ / Infrastructure Development cess) (D.B.)	M/s. Clearpath Engineering & Services (Pvt.) Ltd. & others v. Province of Khyber Pakhtunkhwa & others	Sh. Mahmood Ahmad, AOR (Enrl#230) Syed Haziq Ali Shah, ASC (Enrl#4310)(Pesh)
and (11)	F.C.P.L.A.490/2025 (Tax / Cess and Fee) (D.B.)	M/s. Frontier Tech Wood Industries (Pvt) Ltd. & others v. Province of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Syed Hassan Ali Raza, ASC (Enrl#6011)(Ibd)
and (12)	F.C.P.L.A.601/2025 (Writ Petition / Other(s)) (D.B.) Tax/ levy	Rashid Enterprises v. Government of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (13)	F.C.P.L.A.602/2025 (Writ Petition / Other(s)) (Infrastructure cess/Levy) (D.B.)	M/s Sinan Enterprises v. The Province of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)

and (14)	F.C.P.L.A.603/2025 (Writ Petition / Other(s)) (D.B.) Tax/Cess	M/s Ayub Traders v. Government of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (15)	F.C.P.L.A.605/2025 (Writ Petition / Other(s)) (D.B.) Tax/ Cess	Saddam Hussain Shinwari Enterprises v. Government of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (16)	F.C.P.L.A.608/2025 (Writ Petition / Other(s)) (Cess / Levy)	Kamran Khan v. The Government of Khyber Pakhtunkhwa & others	Sh. Mahmood Ahmad, AOR (Enrl#230) Mahmood Ahmad Sheikh, Senior ASC (Enrl#337)(Lhr)
and (17)	F.C.P.L.A.609/2025 (Writ Petition / Other(s)) (Tax/Cess) (D.B.)	NHK Traders Import and Export v. Government of khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (18)	F.C.P.L.A.630/2025 (Writ Petition / Other(s)) (Infrastructure development cess) (D.B.)	M/S Zahir Traders v. The Province Of Khyber Pakhtunkhwa & Others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (19)	F.C.P.L.A.632/2025 (Writ Petition / Other(s)) (Infrastructure Development Cess) (D.B.)	Malik Enterprises v. Government Of Khyber Pakhtunkhwa & Others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (20)	F.C.P.L.A.633/2025 (Writ Petition / Other(s)) (Infrastructure Development Cess) (D.B.)	Khyber Trading Co & another v. Government Of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (21)	F.C.P.L.A.634/2025 (Writ Petition / Other(s)) (Infrastructure Development Cess) (D.B.)	New Rehman Cargo service v. Government of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (22)	F.C.P.L.A.635/2025 (Writ Petition / Other(s)) (Infrastructure development cess) (D.B.)	Super Seven Importer/Exporter v. Government of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (23)	F.C.P.L.A.636/2025 (Tax / Cess and Fee) (Provincial tax) [constitutional and legal validity of the infrastructure development cess imposed by the KPK under KPK infrastructure development cess act,2022, through section 14 of KPK finance act 2024 , the rate of impugned cess was enhanced from 1% to 2% on the transporatation.] (D.B.)	M/s Pasban Enterprises v. The Province of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (24)	F.C.P.L.A.637/2025 (Writ Petition / Other(s)) (Infrastructure development cess) (D.B.)	M/s Tahir Enterprises v. Government of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (25)	F.C.P.L.A.33/2026 (Tax / Cess and Fee) (D.B.)	M/s Unique Enterprises v. Government of Khyber Pakhtunkhwa & others	Haji Muhammad Zahir Shah, AOR (Enrl#186)(Pesh) Muhammad Zia Ullah, ASC (Enrl#5840)(Pesh)

and (26)	F.C.P.L.A.34/2026 (Tax / Cess and Fee) (D.B.)	Ablan Ali & Company Torkham (SMC-Pvt) Limited v. Government of Khyber Pakhtunkhwa & others	Haji Muhammad Zahir Shah, AOR (Enrl#186)(Pesh) Muhammad Zia Ullah, ASC (Enrl#5840)(Pesh)
and (27)	F.C.P.L.A.50/2026 (Tax / Cess and Fee) [constitutional and legal validity of the infrastructure development cess imposed by the KPK under KPK infrastructure development cess act,2022, through section 14 of KPK finance act 2024 , the rate of impugned cess was enhanced from 1% to 2% on the transporatation.] (D.B.)	NEW v. NEW	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Mian Naveed Gul Kaka Kheil, ASC (Enrl#5906)(Pesh)
and (28)	F.C.P.L.A.57/2026 (Tax / Tax) (D.B.)	Mr. Tahir Khan v. The Government of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Mian Naveed Gul Kaka Kheil, ASC (Enrl#5906)(Pesh)
and (29)	F.C.P.L.A.64/2026 (Tax / Cess and Fee) (provincial tax) [constitutional and legal validity of the infrastructure development cess imposed by the KPK under KPK infrastructure development cess act,2022, through section 14 of KPK finance act 2024 , the rate of impugned cess was enhanced from 1% to 2% on the transporatation.] (D.B.)	M/s Hameed Traders v. The Province of Khyber Pakhtunkhwa & others	Anis Muhammad Shahzad, AOR (Enrl#267)(Rwp) Sawar Khan, ASC (Enrl#5321)(Pesh)
and (30)	F.C.P.L.A.122/2026 (Writ Petition / Other(s)) (D.B.) Imposition of Infrastructure Development Cess	Nestle Pakistan Limited v. The Government of Khyber Pakhtunkhwa & others	Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Farooq Amjad Meer, ASC (Enrl#2181)(Lhr)
and (31)	F.C.P.L.A.310/2025 (Tax / Cess and Fee) (D.B.)	Service Tyres (Pvt) Limited & others v. The Province of Khyber Pakhtunkhwa & others	Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Mahmood Rashid, ASC (Enrl#3891)(Lhr)
and (32)	F.C.P.L.A.311/2025 (Tax / Cess and Fee) (D.B.)	Service Tyres (PVT) Limited v. The Province of Balochistan & others	Syed Rifaqat Hussain Shah, AOR (Enrl#239)(Rwp) Mahmood Rashid, ASC (Enrl#3891)(Lhr)
and (33)	F.C.P.L.A.392/2026 (Writ Petition / Other(s)) (D.B.)	M/s Akbar Khan Oil & Ghee Mills v. The Province of Sindh through the Secretary Excise & Taxation Department & another	Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch)
and (34)	F.C.P.L.A.393/2026 (Writ Petition / Other(s)) (D.B.)	M/s Swaad Ghee Mills (Pvt) Ltd v. The Province of Sindh through the Secretary Excise & Taxation Department & another	Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch)
and (35)	F.C.P.L.A.394/2026 (Writ Petition / Other(s)) (D.B.)	M/s AM Textile Mills v. The Province of Sindh through the Secretary Excise & Taxation Department & anotherq	Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch)
and (36)	F.C.P.L.A.518/2026 (Writ Petition / Other(s)) (Levy of Infrastructure Cess by Province of Sindh on Goods entering or Leaving the Province) (D.B.)	M/s. JBR Edible Oil Industries through their authorized representative v. The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Secretariat & another	Tariq Aziz, AOR (Enrl#240)(Rwp) Sofia Saeed, ASC (Enrl#2845)(Kch)

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- and (37) **F.C.P.L.A.519/2026**
(Writ Petition / Other(s))
(Levy of Infrastructure Cess by
Province of Sindh on Goods entering
or Leaving the Province)
(D.B.)
- M/s. Pacific Trade & Supplies (Pvt.) Ltd.**
through their authorized representative v.
The Province of Sindh through the
Secretary Excise & Taxation Department
Sindh Secretariat & another
- Tariq Aziz, AOR (Enrl#240)(Rwp)**
Sofia Saeed, ASC (Enrl#2845)(Kch)
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- and (38) **F.C.P.L.A.520/2026**
(Writ Petition / Other(s))
(Levy of Infrastructure Cess by
Province of Sindh on Goods entering or
Leaving the Province)
(D.B.)
- M/s. STS Unique Food Industries (Pvt.) Ltd.** through their authorized representative v.
**The Province of Punjab through the
Secretary Exise & Taxation Department &
another**
- Tariq Aziz, AOR (Enrl#240)(Rwp)**
Sofia Saeed, ASC (Enrl#2845)(Kch)
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- and (39) **F.C.A.251/2025**
(Tax / Cess and Fee)
(D.B.)
- Prime Pack Industries v. Province of Sindh
& others**
- Lubna Pervez, AOR (Enrl#306)(Kch)**
Sofia Saeed, ASC (Enrl#2845)(Kch)
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Islamabad, 21 February 2026

**ASSISTANT REGISTRAR
FOR REGISTRAR**