

FEDERAL CONSTITUTIONAL COURT OF PAKISTAN

(Original/Appellate/Advisory Jurisdiction)

Present

JUSTICE AMIN-UD-DIN KHAN, CHIEF JUSTICE
JUSTICE SYED HASAN AZHAR RIZVI
JUSTICE ARSHAD HUSSAIN SHAH

Civil Appeals No. 1243 of 2020 etc,
Transfer Cases No. 1050, 1052 & 1053 of 2025,
Civil Petitions No. 4017 of 2024 etc,
Transfer Cases No. 165 of 2025 etc,
Civil Petitions No. 126-K of 2023 etc,
Transfer Cases No. 1 of 2025, etc,
Civil Petitions No. 370-K of 2025 etc,
Transfer Cases No. 1054 to 1080 of 2025,

Transfer Cases No. 1 to 7 of 2026.

M/ s. DG Khan Cement Co. Ltd. etc
(in C.A. Nos. 1243/ 2020 etc)

Commissioner Inland Revenue
(in T. Case Nos. 1050/ 2025 etc
in C.P. Nos. 4017/ 2024 etc,
in T. Case Nos. 165/ 2025 etc,
in C.P. Nos. 126-K/ 2023 etc
&
in C.P. Nos. 370-K/ 2025 etc)

Total Parco Pakistan Ltd
(in T. Case Nos. 1/2025 etc)

AJ Textile Mills Ltd and another
(in T. Case Nos. 1054/ 2025 etc)

Mr. Shahzad Saleem and others
(in T. Case Nos. 1/ 2026 etc)

...Appellants/Petitioners

VERSUS

The Federation of Pakistan and others
(in C.A. Nos. 1243/ 2020 etc, T. Case Nos. 1/2025 etc,
T. Case Nos. 1/2026/etc & T. Case Nos. 1054/ 2025 etc)

M/ s Mobile Sales and Distribution, etc
(in T. Case Nos. 1050/ 2025 etc)

Services Global Footwear Ltd and others
(in C.P. Nos. 4017/ 2024 etc)

Pakistan Oil Fields Ltd etc
(in T. Case Nos. 165/ 2025 etc)

Shell Pakistan Limited
(in C.P. Nos. 126-K/ 2023 etc)

M/ s Agriauto Industries (Pvt) Ltd
(in C.P. Nos. 370-K/ 2025 etc)

...Respondents

For the taxpayers: Mr. Makhdoom Ali, Khan, Sr. ASC
Barrister Saad Hashmi, ASC
Ms. Samia Faiz Durrani, ASC
Malik Omair Saleem, ASC

Mirza Mehmood Ahmad, ASC
Mr. Adnan Haider, ASC
Mr. Tariq Aziz, AOR
Syed Rifaqat Hussain Shah, AOR

For the Federation: Ch. Aamir Rehman, Addl. AGP

For the FBR: Ms. Asma Hamid, ASC
Dr. Shah Nawaz, ASC
Hafiz Ahsaan Ahmed Khokhar, ASC
Dr. Farhat Zafar, ASC
Mr. Babar Bilal, ASC
Mir Badshah Khan, Member Legal

Date of Hearing: 27.01.2026

ORDER

Today Mr. Makhdoom Ali Khan, Sr. ASC appearing for the taxpayers has concluded his arguments. Some of the learned counsel have filed their written submissions which have been kept on record.

2. Malik Omair Saleem, learned counsel for the respondent in CPLA No.724-K/2022 has filed M.A No.740/2026 praying therein that this case may be de-clubbed from this bunch of cases and be decided separately. For the reasons mentioned in the application CPLA No.724-K/2022 is ordered to be de-clubbed from this bunch of cases and be fixed separately.

T. CASE NOS 1050, 1052, 1053, 1060, 1071, 1074, 1075, 1076, 1077, 1078, 1079 and 1080/2025

3. Tax Reference No. 87-P/2024, 25/2019, 27-P/2019, 111-P/2024, 108-P/2023, 43/2024, 34-P/2024, 109-P/2024, 113-P/2024, 112-P/2024, 110-P/2024, and 49-P/2025 are ordered to be sent back to the Peshawar High Court for their decision in accordance with law. Transfer cases cited above are disposed of.

4. Short order will be announced today.

CHIEF JUSTICE

JUDGE

JUDGE

Islamabad,
27.01.2026
Approved for reporting
Raja.Ahsan/-