FEDERAL CONSTITUTIONAL COURT OF PAKISTAN

(Original/Appellate/Advisory/Review Jurisdiction)

Present:

JUSTICE AMIN-UD-DIN KHAN, CHIEF JUSTICE
JUSTICE AAMER FAROOQ

C.A.80/2020 *[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2408-P/2017]*	*M/s Chashma Ghee Mills (Pvt) Ltd* ***Vs.*** *Secretary to Government of Khyber Pakhtunkhwa Excise & Taxation Department, Peshawar & others*
C.A.81/2020 *[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2293-P/2016]*	*M/s Taj Vegetable Oil Processing Unit (Pvt) Ltd* ***Vs.*** *Government of Khyber Pakhtunkhwa thr. Chief Secretary Khyber Pakhtunkhwa, Peshawar & others*
C.A.82/2020 *[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.778-A/2016]*	*M/s Hafeez Iqbal Oil & Ghee Industries (Pvt) Ltd & another* ***Vs.*** *Secretary to Government of Khyber Pakhtunkhwa Excise & Taxation Department, Peshawar & others*
C.A.83/2020 *[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2232-P/2016]*	*M/s Gul Shahzada Enterprises (Pvt) Ltd* ***Vs.*** *Government of Khyber Pakhtunkhwa thr. Chief Secretary, Peshawar & others*
C.A.84/2020 *[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2233-P/2016]*	*M/s Wasim Sharif Industries (Pvt) Ltd* ***Vs.*** *Government of Khyber Pakhtunkhwa thr. Chief Secretary, Peshawar & others*
C.A.85/2020 *[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2427-P/2016]*	*M/s Cherat Packaging Ltd* ***Vs.*** *The Province of Khyber Pakhtunkhwa thr. Secretary Finance, Govt. of Khyber Pakhtunkhwa, Peshawar & others*
C.A.86/2020 *[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2428-P/2016]*	*M/s Pan Asia Food Products (Pvt) Ltd* ***Vs.*** *The Province of Khyber Pakhtunkhwa thr. Secretary Finance, Govt. of Khyber Pakhtunkhwa, Peshawar & others*
C.A.87/2020 *[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2429-P/2016]*	*M/s Utman Ghee Industry (Pvt) Ltd* ***Vs.*** *The Province of Khyber Pakhtunkhwa thr. Secretary Finance, Govt. of Khyber Pakhtunkhwa, Peshawar & others*
C.A.88/2020 *[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2472-P/2016]*	*M/s Lucky Cement Ltd & others* ***Vs.*** *The Province of Khyber Pakhtunkhwa thr. Secretary Finance, Govt. of Khyber Pakhtunkhwa, Peshawar & others*
C.M.Appeal.75/2025	*M/s Lucky Cement Ltd & others* ***Vs.*** *The Province of Khyber Pakhtunkhwa thr. Secretary Finance, Govt. of Khyber Pakhtunkhwa, Peshawar & others*

C.A.89/2020
[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.4300-P/2016]

Lal Oil & Ghee Mills (Pvt) Ltd ***Vs.*** *The Secretary to Government of Khyber Pakhtunkhwa Excise and Taxation Department, Peshawar & others*

C.A.90/2020
[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2940-P/2016]

M/s Premier Sugar Mills & Distillery Co. Ltd & another ***Vs.*** *The Province of Khyber Pakhtunkhwa thr. Secretary Finance, Govt. of Khyber Pakhtunkhwa, Peshawar & others*

C.A.91/2020
[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2938-P/2016]

M/s Syntronics Ltd ***Vs.*** *The Province of Khyber Pakhtunkhwa thr. Secretary Finance, Govt. of Khyber Pakhtunkhwa, Peshawar & others*

C.A.92/2020
[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.2939-P/2016]

M/s Syntron Ltd ***Vs.*** *The Province of Khyber Pakhtunkhwa thr. Secretary Finance, Govt. of Khyber Pakhtunkhwa, Peshawar & others*

C.A.93/2020
[against the judgment dated 28.05.2019 passed by the Peshawar High Court, Peshawar in W.P.778-A/2016]

M/s Waheed Hafeez Ghee Industries (Pvt) Ltd, Hattar, Haripur ***Vs.*** *Secretary to Government of Khyber Pakhtunkhwa, Excise & Taxation Department, Peshawar & others*

C.A.838/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1773/2011]

M/s Ahmed Fine Textile Mills Limited Multan ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.840/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1816/2011]

M/s Fazal Cloth Mills Limited Multan ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.841/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1820/2011]

M/s Fazal Rehman Fabrics Limited Multan ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.842/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D442/2021]

Service Long March Tyres Pvt Ltd Lahore ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.843/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3424/2013]

M/s Fazal Cloth Mills Limited Multan ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.844/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1779/2011]

M/s Hussain Mills Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.845/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2049/2015]

M/s Sapphire Wind Power Company Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.846/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6619/2015]

Pakarab Fertilizers Limited Lahore ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.848/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1672/2011]

Sapphire Fibres Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.855/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1645/2011]

Reliance Cotton Spinning Mills Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.856/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5411/2016]

Sapphire Textile Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.859/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1641/2011]

Sapphire Finishing Mills Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.862/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5413/2016]

Amer Cotton Mills (Pvt) Ltd. Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.864/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5412/2016]

Sapphire Fibre Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.866/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1671/2011]

Nishat Mills Limited Lahore ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.868/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1670/2011]

Sapphire Textile Mills Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.878/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1814/2011]

M/s Quetta Textile Mills Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.879/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1823/2011]

M/s Prosperity Weaving Mills Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.880/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1765/2011]

M/s Nagina Cotton Mills Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.882/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D8408/2017]

Nadeem Textile Mills Limited Karachi and another ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.883/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1767/2011]

M/s Ellcot Spinning Mills Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.884/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1770/2011]

M/s Olympia Mills Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.885/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1824/2011]

M/s Nadeem Textile Mills Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.886/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1812/2011]

M/s Margalla Textile Mills Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.887/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1825/2011]

M/s Jamhoor Textile Mills Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.888/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1815/2011]

M/s Lahore Textile & General Mills Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.889/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1751/2011]

M/s Tribal Textile Mills Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.890/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1821/2011]

M/s Olympia Blended Fibre Mills Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.891/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1979/2011]

M/s Eastern Spinning Mills Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.892/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1881/2011]

M/s Pak Kuwait Textile Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.894/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1757/2011]

M/s Rawal Textile Mills Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.895/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1679/2011]

M/s NP Spinning Mills Ltd Karachi ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.896/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1978/2011]

M/s Eastern Leather Company (Pvt) Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.897/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1882/2011]

M/s Al Nasr Textiles Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.898/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6246/2020]

Amna Industries (Pvt) Ltd, Karachi ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.899/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1574/2013]

M/s US Apparel & Textiles, Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.900/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1261/2020]

M/s Zahid Jee Textile Mills Limited Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.901/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2062/2011]

M/s Arshad Textile Mills Ltd Karachi ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.902/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1936/2011]

M/s Punjab Feeds Ltd, Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.903/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1870/2011]

M/s Kamal Ltd Faisalabad ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.904/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1921/2011]

M/s Resham Textile Industries Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.905/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2118/2011]

M/s US Denim Mills (Pvt) Ltd, Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.907/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1933/2011]

M/s Lahore Feeds Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.908/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1937/2011]

M/s Olympia Feeds (Pvt) Ltd Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.909/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1894/2011]

M/s Olympia Oils (Pvt) Ltd. Lahore ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.910/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4567/2014]

M/s Nishat Hotels & Properties Limited Lahore ***Vs.*** *Province of Sindh, through Secretary Excise and Taxation Department, Sindh Karachi and another*

C.A.911/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1891/2011]

M/s Nishat (Chunian) Power Limited Lahore ***Vs.*** *The Province of Sindh through the Secretary Excise and Taxation Department, Sindh Karachi and another*

C.A.912/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D660/2021]

M/s Fimcotex Industries (Pvt) Ltd Karachi ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.913/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2570/2012]

M/s Nishat Dairy (Private) Limited Lahore ***Vs.*** *The Province of Sindh through the Secretary Excise and Taxation Department, Sindh Karachi and another*

C.A.914/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6927/2017]

Nishat Mills Limited Lahore ***Vs.*** *The Province of Sindh through the Secretary Excise and Taxation Department, Sindh Karachi and others*

C.A.921/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D574/2017]

M/s. Best Exports (Pvt) Ltd, Faisalabad ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.922/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1934/2011]

M/s. Olympia Chemicals Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.923/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5010/2014]

M/s. HNR Company (Pvt) Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and others*

C.A.924/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2563/2017]

M/s. Surriya Textile Mills (Pvt) Ltd, Karachi ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.925/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1893/2011]

M/s. Asian Food Industries Ltd, Karachi ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.926/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1675/2011]

M/s. Crescent Textile Mills Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.927/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D765/2017]

M/s. CA Textile Mills (Pvt) Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.928/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4169/2011]

M/s. Pak Elektron Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.929/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D874/2015]

M/s. Biotech Energy (Pvt) Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.930/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1890/2011]

M/s. Mayfair Ltd, Karachi ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.931/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D7814/2011]

M/s. Olympia Petroleum Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.934/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2561/2011]

M/s. Amin Textile Mills (Pvt) Ltd, Karachi ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.935/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2562/2011]

M/s. Bashir Cotton Mills (Pvt) Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.936/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D8494/2017]

M.A.K. Automotive (Private) Ltd Hyderabad ***Vs.*** *The Province of Sindh through its Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.937/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1700/2011]

M/s. D.G.Khan Cement Company Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.938/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1699/2011]

M/s. Nishat Paper Products Company Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.939/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2917/2011]

M/s. Nishat Power Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.940/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6975/2017]

M/s. Reliance Cotton Spinning Mills Ltd. ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.941/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D8752/2017]

M/s. Advance Telecom, Karachi ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.942/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1075/2018]

Muhammad Asad and another ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.943/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D7672/2017]

Indus Dyeing & Manufacturing Co. Ltd Karachi ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.945/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6917/2017]

Sapphire Textile Mills Limited Karachi ***Vs.*** *Province of Sindh, through the Secretary Excise and Taxation Sindh, Karachi and others*

C.A.947/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6923/2017]

Sapphire Fibres Limited, Karachi ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.948/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1980/2011]

Reliance Weaving Mills Limited, Multan ***Vs.*** *Province of Sindh, through the Secretary Excise and Taxation Sindh, Karachi and another*

C.A.949/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6919/2017]

Sapphire Finishing Mills Limited Karachi ***Vs.*** *Province of Sindh, through the Secretary Excise and Taxation Sindh, Karachi and others*

C.A.954/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6934/2017]

Pakarab Fertilizers Limited Lahore ***Vs.*** *Province of Sindh, through the Secretary Excise and Taxation Sindh, Karachi and others*

C.A.960/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1659/2011]

M/s Riaz Textile Mills Pvt. Ltd Sheikhupura ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and another*

C.A.961/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4334/2019]

M/s Hyundai Nishat Motor (Pvt) Limited Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and others*

C.A.963/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6921/2017]

Diamond Fabrics Limited, Karachi ***Vs.*** *The province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and others*

C.A.964/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4733/2014]

M/s Pakgen Power Limited Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and another*

C.A.965/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D7939/2017]

D.G. Khan Cement Company Ltd Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and others*

C.A.966/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6918/2017]

Amer Cotton Mills (Pvt) Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and others*

C.A.967/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3655/2016]

M/s Nishat Commodities (Private) Limited Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and another*

C.A.968/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1674/2011]

M/s Nishat (Chunian) Limited Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and another*

C.A.970/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3410/2013]

M/s Nishat Linen (Private) Limited Faisalabad ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and another*

C.A.971/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1750/2011]

Indus Dyeing & Manufacturing Co. Limited Karachi ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and another*

C.A.972/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6234/2016]

M/s Nishat Agriculture Farming (Pvt) Ltd Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and another*

C.A.973/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4735/2014]

M/s Lalpir Power Limited Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Karachi and another*

C.A.976/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1656/2011]

Fauji Fertilizer Bin Qasim Ltd, Karachi ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and others*

C.A.979/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1683/2011]

Dewan Farooq Motors Ltd, Karachi ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.983/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1780/2011]

M/s. Artistic Apparels (PVT.) Ltd ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.984/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D700/2019]

Naveena Steel Mills (Pvt.) Limited. ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and others*

C.A.993/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D442/2018]

Agar Textiles (Pvt) Ltd. ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.994/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1776/2011]

Naveena Industries Limited ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.996/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2984/2018]

Krystopac Energy (Pvt) LTD. ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and others*

C.A.998/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1682/2011]

M/s. Hantex, Karachi ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.999/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1772/2011]

M/s. Ahmed Oriental Textile Mills (PVT.) Ltd ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.1001/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4258/2019]

G-Pac Energy (Pvt.) Ltd. ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and others*

C.A.1002/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1754/2011]

Umar Spinning Mills (Pvt.) Ltd. ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.1003/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2746/2017]

Al-Muqeet Textiles (Pvt.) Ltd. ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.1005/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1777/2011]

North Star Textiles Ltd, Lahore ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.1009/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1805/2011]

Artistic Apparels (PVT.) Ltd ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Sindh, Karachi and another*

C.A.1010/2021
[against the judgment dated 06.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D7940/2017]

Nishat Paper Products Company Ltd Lahore ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

C.A.1011/2021
[against the judgment dated 06.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5425/2016]

Nishat Mills Limited, Lahore ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

C.A.1016/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D778/2014]

M/s Al Karam Towel Industries (Pvt) Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1017/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2173/2013]

M/s Matco Foods (Pvt) Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1021/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-4028D/2013]

M/s Masco Spinning Mills (Pvt) Ltd ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Karachi & others*

C.A.1022/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-2061D/2011]

M/s Ishaq Textile Mills Limited ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Karachi & others*

C.A.1023/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1748D/2011]

M/s A.T.S Synthetic Pvt. Ltd ***Vs.*** *Province of Sindh thr. the Secretary Excise and Taxation, Karachi & another*

C.A.1026/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1171/2021]

Tufail Chemical Industires Ltd Karachi and others ***Vs.*** *Province of Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and others*

C.A.1027/2021
[against the judgment dated 06.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D44/2018]

Hilal Care Private Ltd Karachi and others ***Vs.*** *Sindh through Secretary Excise & Taxation Department Sindh Karachi and another*

C.A.1028/2021
[against the judgment dated 06.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1685/2011]

Dewan Salman Fibre Ltd Karachi ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department Sindh Karachi and others*

C.A.1040/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2215/2015]

M/s Mezan Edible Oil Pvt Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1053/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2001/2011]

M/s Hamza Vegetable Oil Refinery and Ghee Mills Pvt Ltd Lahore ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1058/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5661/2016]

M/s Rawat Oil & Ghee Mills Pvt Ltd Islamabad ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1064/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3606/2011]

M/s Oil World Pvt Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1069/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1663/2011]

M/s Associated Industries Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1073/2021
[against the judgment dated 06.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1658/2011]

M/s Chiniot Enterprises Pvt Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1081/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1664/2011]

M/s Hafeez Ghee and General Mills Pvt Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1083/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1667/2011]

Muhammad Ahmed ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1085/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2874/2011]

M/s Bilour Industries Pvt Ltd Peshawar ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1087/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1066/2014]

M/s Commodity World, Hattar ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1089/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6500/2017]

M/s Amreli Steel Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1100/2021
[against the judgment dated 06.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2000/2011]

M/s Sufi Soap and Chemical Industries Pvt Ltd Lahore ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1110/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1847/2011]

M/s Agro Processors and Atmospheric Gases (Pvt) Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.1111/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5611/2019]

US & Dyeing & Finishing Mills Pvt Ltd ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1112/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1749/2011]

M/s B.P. Industries Pvt Ltd, Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1113/2021
[against the judgment dated 10.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4680/2017]

M/s Best Fibers Pvt Ltd and another ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1114/2021
[against the judgment dated 10.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1932/2011]

M/s Rousch (Pakistan) Power Ltd. Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1116/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1873/2011]

M/s Stallion Textiles Pvt Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1122/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1832/2011]

M/s Azhar Corporation Pvt Ltd Faisalabad ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1123/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1850/2011]

M/s Al-Hilal Industries Pvt Ltd, Multan ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1126/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1807/2011]

M/s Khas Textile Mills Pvt Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1127/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1841/2011]

M/s Tahir Omer Industries Pvt Ltd Muridke ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1131/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D7569/2019]

Hascol Petroleum Limited Karachi ***Vs.*** *Province of Sindh through the Secretary Excise & Taxation Department Sindh Karachi and others*

C.A.1132/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1817/2011]

Colony Textile Mills Ltd Lahore (formerly known as Colony Industries (Pvt) Ltd) ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1133/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5886/2019]

H. Sheikh Noor-ud-Din and Sons Pvt Ltd Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and others*

C.A.1134/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6224/2020]

Masood Fabrics Ltd Karachi ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and others*

C.A.1135/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3615/2014]

M/s Ideal Spinning Mills Ltd Faisalabad ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1136/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D181/2020]

Magna Processing Industries Pvt Ltd Faisalabad ***Vs.*** *Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1140/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D8400/2017]

Sargodha Jute Mills Ltd Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and others*

C.M.A.10763/2021
[for impleadment]

Sargodha Jute Mills Ltd Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and others*

C.A.1142/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1923/2015]

Nishat Chunian Ltd Lahore (formerly known as NC Electric Company Ltd), Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1143/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1877/2011]

M/s Nafeesa Textile Mills Ltd Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1145/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D182/2020]

Magna Textile Industries Pvt Ltd Faisalabad ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1147/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1898/2011]

Colony Textile Mills Ltd Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1149/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1781/2011]

M/s Masood Fabrics Ltd Multan ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1151/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2012/2011]

Ejaz Textile Mills Ltd Karachi ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1152/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1909/2011]

M/s AL Textiles Pvt Limited Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1154/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1707/2011]

Indus Lyallpur Ltd Karachi ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1155/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2013/2011]

Ejaz Spinning Mills Ltd Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1158/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1819/2011]

M/s Roomi Fabrics Ltd Multan ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1159/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3002/2012]

M/s Shams Textile Mills Limited Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and others*

C.A.1160/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2014/2011]

M/s Ejaz Dyeing & Finishing Mills Pvt Ltd Karachi ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1161/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2683/2011]

Din Leather Pvt Ltd Karachi ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1163/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3001/2012]

M/s Suraj Cotton Mills Ltd Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and others*

C.A.1164/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2257/2011]

M/s Bhimra Textile Mills Pvt Ltd Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1165/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6222/2020]

Roomi Fabrics Limited Multan ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1166/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1935/2011]

M/s Kohinoor Mills Ltd Kasur ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1167/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D8401/2017]

Shahzad Textile Mills Ltd Lahore ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and others*

C.A.1168/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1712/2011]

Sargodha Jute Mills Limited, Karachi ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1169/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1771/2011]

M/s Din Textile Mills Ltd Karachi ***Vs.*** *Province of Sindh through the SecretaryExcise and Taxation Sindh Karachi and another*

C.A.1170/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2800/2011]

Proctor & Gamble Pakistan Pvt Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.1171/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D7166/2017]

Proctor & Gamble Pakistan Pvt Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.1174/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3084/2011]

Archroma Pakistan Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and another*

C.A.1175/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3593/2020]

Archroma Pakistan Limited Karachi ***Vs.*** *Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and another*

C.A.1177/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D8519/2019]

Qasim International Container Terminal Pakistan Ltd Karachi ***Vs.*** *Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and another*

C.A.1179/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1830/2011]

Engro Eximp Agri Products Pvt Ltd ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and others*

C.A.1180/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3714/2014]

Engro Elengy Terminal Private Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and others*

C.A.1183/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D8491/2017]

Liberty Power Tech Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and another*

C.A.1184/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1205/2021]

Oncogen Pharma Pvt Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and others*

C.A.1185/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D730/2017]

Pakistan Aluminium Beverage Cans Limited Faisalabad ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and others*

C.A.1202/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D800/2020]

BE Energy Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh, Karachi and others*

C.A.1205/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6037/2014]

M/s Pak Styrene Trading Company Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1208/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1665/2011]

M/s Habib Oil Mills Pvt Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1213/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1600/2011]

Shell (Pakistan) Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh Karachi and another*

C.A.1214/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2753/2011]

Ismail Industries Ltd Karachi ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Department Sindh Karachi and another*

C.A.1215/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1701/2011]

Reckitt Benckiser Pakistan Limited (formerly Reckitt & Colman Pakistan Ltd) Karachi ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh Karachi and another*

C.A.1216/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D877/2018]

Reckitt Benckiser Pakistan Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Sindh Karachi and another*

C.A.1218/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6085/2016]

M/s Sky Linker Business Chain Pvt Ltd Karachi ***Vs.*** *Province of Sindh through the Secretary Excise & Taxation Department Sindh Karachi and others*

C.A.1219/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6086/2016]

M/s Royal Zone (Pvt) Ltd Karachi ***Vs.*** *Province of Sindh through the Secretary Excise & Taxation Department Sindh Karachi and others*

C.A.1221/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2029/2015]

M/s Syed Muhammad & Sons Trading Company Lahore ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1225/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1643D/2011]

M/s Paramount Spinning Mills Limited ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Karachi & another*

C.A.1226/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1686/2011]

M/s Gulistan Textile Mills Limited ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Karachi & others*

C.A.1227/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1639D/2011]

M/s Gulistan Spinning Mills Limited ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Karachi & another*

C.A.1228/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1687D/2011]

M/s Gulshan Spinning Mills Limited ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1229/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1642D/2011]

M/s Gulshan Weaving Mills Limited ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Karachi & another*

C.A.1233/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2607/2019]

Pakistan State Oil Company Limited Karachi ***Vs.*** *Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1234/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1598/2011]

Pakistan Tobacco Company Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1235/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D543/2020]

Pakistan State Oil Company Limited Karachi ***Vs.*** *Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and another*

C.A.1236/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-876D/2011]

Pakistan State Oil Company Limited Karachi ***Vs.*** *Sindh through the Secretary Excise & Taxation Department, Sindh Karachi and others*

C.A.1237/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1311/2020]

Pakistan State Oil Company Limited Karachi ***Vs.*** *Sindh through the Secretary Ministry of Finance, Sindh Karachi and others*

C.A.1238/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-2068D/2011]

M/s Tanveer Spinning & Weaving Mills Pvt Ltd ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Sindh & another*

C.A.1249/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1871/2011]

M/s. Fashion Knit Industries ***Vs.*** *Province of Sindh & another*

C.A.1574/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4374/2019]

Power Cement Ltd. Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation, Karachi and others*

C.A.1575/2021
[against the judgment dated 13.07.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1706/2011]

M/s MIMA Leather Pvt Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.1577/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1421/2021]

M/s Shafi Agro Pvt Limited Lahore ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.1578/2021
[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1708/2011]

M/s MIMA Knit Pvt Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.1579/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1098/2021]

M/s Bismillah Textiles Limited,Faisalabad ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.1580/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3609/2011]

M/s Everfresh Farms Pvt Limited Lahore ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.1582/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2314/2011]

M/s Shafi Gluochem Pvt Limited ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh, Karachi and others*

C.A.1583/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2312/2011]

M/s Muhammad Shafi Tanneries Pvt Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.1584/2021
[against the judgment dated 14.09.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2313/2011]

M/s Shafi Lifestyle Pvt Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.1585/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1892/2011]

M/s Suraj Fertilizer Industries Pvt Ltd, Lahore ***Vs.*** *The Province of Sindh Through the Secretary, Excise & Taxation Department, Karachi and another*

C.A.1587/2021
[against the judgment dated 06.09.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4339/2017]

M/s Sky Linkers Trading Company, Karachi ***Vs.*** *Province of Sindh through the Secretary Excise and Taxation Department Sindh Karachi and others*

C.A.1591/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D844/2020]

Taj Gasoline (Pvt) Limited, Sukkur ***Vs.*** *The Province of Sindh through the Chief Secretary, Sindh, Karachi and others*

C.A.1592/2021
[against the judgment dated 06.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6047/2020]

Quality 1 Petroleum Pvt Ltd, Islamabad ***Vs.*** *The Province of Sindh, through the Chief Secretary, Sindh, Karachi*

C.A.1593/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1912D/2011]

M/s Al Moiz Industries Limited ***Vs.*** *Province of Sindh thr. the Secretary Excise & Taxation, Karachi & another*

C.A.1594/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5790/2021]

Ulfat Textile Mills Pvt Ltd Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

C.A.1595/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5792/2021]

Gulfraz Fabrics, Faisalabad ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

C.A.1596/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5791/2021]

G.F. Textiles, Faisalabad ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

C.A.1602/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3841/2019]

Attock Cement Pakistan Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

C.A.1603/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D143/2018]

Healthtek Pvt Ltd Karachi and another ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

C.A.1604/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D7728/2018]

Saleem Memorial Trust Hospital, Lahore ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department Sindh Secretariat, Karachi and others*

C.A.1605/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3712/2013]

Shafi Texcel Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department Sindh Secretariat, Karachi and another*

C.A.1610/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1910/2011]

Premier Chipboard Industries Pvt Ltd Peshawar ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh Secretariat, Karachi and another*

C.A.1614/2021
[against the judgment dated 31.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4903/2018]

M/s Moon Light Traders, Peshawar ***Vs.*** *Province of Sindh through the Secretary Excise and Taxation Department Sindh Karachi and others*

C.A.1616/2021
[against the judgment dated 06.09.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D4338/2017]

M/s. Bright Star Business Solution (Pvt) Ltd. Peshawar ***Vs.*** *Province of Sindh through the Secretary Excise and Taxation Department Sindh Karachi and others*

C.A.1617/2021
[against the judgment dated 07.09.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D842/2020]

Zoom Marketing Oils Pvt Limited Lahore ***Vs.*** *The Province of Sindh through the Chief Secretary, Karachi and others*

C.A.1618/2021
[against the judgment dated 07.09.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D843/2020]

Zoom Petroleum Pvt Limited Lahore ***Vs.*** *The Province of Sindh through the Chief Secretary, Karachi and others*

C.A.1623/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2814/2011]

M/s. Symbol Industries (Pvt) Limited ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department & others*

C.A.1624/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2815/2011]

M/s. Capital Industrial Enterprises (Pvt) Limited ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department & others*

C.A.1625/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3043/2011]

M/s. Diamond Products (Pvt) Limited ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department & others*

C.A.1626/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3047/2011]

M/s. Diamond Tyres Limited ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department & others*

C.A.1627/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1867/2011]

M/s. Siddiq Sons Tin Plate Limited ***Vs.*** *The Province of Sindh through the Secretary Finance Department & others*

C.A.1629/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2290/2011]

M/s. Siddiq Sons Limited ***Vs.*** *Province of Sindh through the Secretary Finance Department & another*

C.A.1634/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D2141/2011]

M/s. Punjab Oil Mills Ltd. ***Vs.*** *Province of Sindh through the Secretary Excise & Taxation Dept. Sindh others*

C.A.1635/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3309/2011]

M/s PLASTIFLEX FILMS (PVT.) LTD ***Vs.*** *PROVINCE OF SINDH*

C.A.1638/2021
[against the judgment dated 10.08.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D840/2020]

Gas & Oil Pakistan Limited Lahore ***Vs.*** *The Province of Sindh through the Chief Secretary, Karachi and others*

C.A.1639/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1748/2011]

M/s Berger Paints Pakistan Limited, Lahore and another ***Vs.*** *The Province of Sindh thr. Secretary Excise and Taxation Karachi and others*

C.A.1640/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3841/2019]

M/s Jawed Corporation Karachi ***Vs.*** *The Province of Sindh thr. Secretary Excise and Taxation Department Karachi and others*

C.A.1641/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3841/2019]

Alucan (Pvt) Ltd Karachi ***Vs.*** *The Province of Sindh thr. Secretary Excise and Taxation Department Karachi and others*

C.A.1643/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D3841/2019]

Western Textile Industries (Pvt) Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

C.A.1648/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D7165/2017]

Novatex Limited, Karachi and another ***Vs.*** *The Province of Sindh, Through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

C.A.2038/2022
[against the judgment dated 16.11.2021 passed by the High Court Of Sindh, Karachi in Const.P.-2985/2018]

M/s. Gatro Power (Pvt) Ltd. ***Vs.*** *Province of Sindh through the Secretary Finance Department & others*

C.A.2039/2022
[against the judgment dated 15.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D6075/2021]

Nishat Sutas Dairy Limited ***Vs.*** *Province of Sindh thr. Secretary Excise & Taxation and others*

C.A.2040/2022
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1912D/2011]

M/s Service Industries Limited and another ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Karachi and others*

C.A.2041/2022
[against the judgment dated 10.02.2022 passed by the High Court Of Sindh, Karachi in Const.P.-628/2022]

M/s. Lucky Tex Pakistan (Pvt) Ltd. ***Vs.*** *Province of Sindh through Secretary Finance Department & others*

C.A.2043/2022
[against the judgment dated 18.02.2022 passed by the High Court Of Sindh, Karachi in Const.P.-D803/2022]

M/s. ANM Fashion ***Vs.*** *Province of Sindh through the Secretary Finance Department & others*

C.A.2047/2022
[against the judgment dated 24.05.2022 passed by the High Court Of Sindh, Karachi in Const.P.-D3126/2022]

M/s. Al-Karam Packages (Pvt) Ltd ***Vs.*** *Province of Sindh through the Secretary Finance Department & others*

C.A.2049/2022
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-3309/2011]

Pakistan Oxygen Limited, Karachi thr. its Chief Executive Officer ***Vs.*** *Province of Sindh thr. Secretary, Excise & Taxation Department, Karachi and others*

C.A.2050/2022
[against the judgment dated 02.02.2022 passed by the High Court Of Sindh, Karachi in Const.P.-D560/2022]

M/s Bin Riaz Farms (Pvt) Ltd Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Karachi and another*

C.A.2054/2022
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-6075D/2021]

Zephyr Textile Ltd ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Sindh Sectt, Karachi and others*

C.A.2055/2022
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1695/2011]

J.K. Spinning Mills Limited Faisalabad ***Vs.*** *The Province of Sindh through the Secretary Excise and Taxation, Sindh Secretariat, Karachi and others*

C.A.2056/2022
[against the judgment dated 05.09.2022 passed by the High Court Of Sindh, Karachi in Const.P.-D5134/2022]

Popular International Pvt Limited, Karachi ***Vs.*** *Sindh through the Secretary, Excise & Taxation Department Sindh Karachi and another*

C.A.2057/2022
[against the judgment dated 16.09.2021 passed by the High Court Of Sindh, Karachi in Const.P.-802/2020]

Attock Petroleum Limited, Rawalpindi ***Vs.*** *Sindh thr. the Secretary M/o Finance Sindh Secretariat, Karachi & others*

C.A.2065/2022
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D621/2020]

Puma Energy Pakistan (Pvt) Ltd, Karachi ***Vs.*** *Province of Sindh through Chief Secretary, Karachi and others*

C.A.2067/2022
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D593/2020]

Shell Pakistan Limited, Karachi ***Vs.*** *Province of Sindh through the Chief Secretary, Karachi and others*

C.A.2068/2022
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D797/2020]

M/s Hascol Petroleum Limited, Karachi ***Vs.*** *Province of Sindh, through the Secretary, Excise and Taxation Department, Karachi and others*

C.A.2069/2022
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D622/2020]

M/s Total Parco Pvt. Pakistan Limited, Lahore & another ***Vs.*** *The Province of Sindh thr. the Secretary Excise and Taxation, Karachi & others*

C.A.2070/2022
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1351/2013]

M/s Kamal Textile Mills (Private) Limited Faisalabad ***Vs.*** *The Province of Sindh, through the Secretary, Excise and Taxation Department, Sindh Karachi and another*

C.A.2076/2022
[against the judgment dated 02.02.2022 passed by the High Court Of Sindh, Karachi in Const.P.-D545/2020]

United spinning Mills Private Limited Hyderabad ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh Secretariat, Karachi and others*

C.A.2077/2022
[against the judgment dated 14.02.2022 passed by the High Court Of Sindh, Karachi in Const.P.-D395/2022]

M/s Pinnacle Fiber Pvt Ltd Karachi ***Vs.*** *Province of Sindh through its Secretary, Excise and Taxation Deptt. Karachi and others*

C.A.2081/2022
[against the judgment dated 13.06.2022 passed by the High Court Of Sindh, Karachi in Const.P.-D3594/2022]

M/s Kam International Karachi ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department Karachi and others*

C.A.3088/2022
[against the judgment dated 21.03.2022 passed by the High Court Of Sindh, Karachi in Const.P.-D1746/2022]

M/s Khyber Trading Company, Peshawar and others ***Vs.*** *Province of Sindh through the Secretary Excise and Taxation Department Sindh Karachi and another*

C.M.A.6909/2022

Mirpurkhas Sugar Mills Limited, Karachi ***Vs.*** *Province of Sindh through the Secretary, Excise & Taxation Department and others*

C.A.310/2023
[against the judgment dated 27.04.2023 passed by the High Court Of Sindh, Karachi in Const.P.-D1924/2023]

Vital Petroleum (Pvt) Ltd. thr. its Authorized Representative ***Vs.*** *The Province of Sindh thr. its Secy Excise & Taxation Department, Sindh and others*

C.A.311/2023
[against the judgment dated 27.04.2023 passed by the High Court Of Sindh, Karachi in Const.P.-D1925/2023]

Flow Petroleum (Pvt) Ltd. thr. its Authorized Representative ***Vs.*** *The Province of Sindh thr. its Secy Excise & Taxation Department, Sindh and others*

C.M.A.9099/2023 *[for impleadment]*	*Flow Petroleum (Pvt) Ltd. thr. its Authorized Representative* ***Vs.*** *The Province of Sindh thr. its Secy Excise & Taxation Department, Sindh and others*
C.M.A.1214/2025 *[for impleadment]*	*Indus Motor Company Limited, Karachi* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*
C.M.A.1215/2025 *[for impleadment]*	*Indus Motor Company Limited, Karachi* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*
C.M.A.1216/2025 *[for impleadment]*	*Indus Motor Company Limited, Karachi* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*
C.M.A.1217/2025 *[for impleadment]*	*Indus Motor Company Limited, Karachi* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*
C.M.A.1218/2025 *[for impleadment]*	*Indus Motor Company Limited, Karachi* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and others*
C.M.A.8373/2023 *[for transposition of respondents]*	*M/s Jamaluddin and Co.* ***Vs.*** *The Government of Balochistan, through Secretary Ministry of Finance Department, Govt of Balochistan, Quetta and others*
F.C.A.1/2025 *[against the judgment dated 17.05.2023 passed by the High Court Of Sindh, Karachi in Const.P.-2372D/2023]*	*M/s. Redco Textiles Limited* ***Vs.*** *Province of Sindh through the Secretary Finance Department & others*
F.C.A.2/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-6215D/2020]*	*M/s Hi-Tech Lubricants Limited, Lahore* ***Vs.*** *Province of Sindh thr. Chief Secretary, Karachi and others*
F.C.A.3/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-4033D/2016]*	*M/s Hi-Tech Blending (Pvt) Limited, Lahore* ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Sindh Secretariat, Karachi and others*
F.C.A.4/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-4032D/2016]*	*M/s Hi-Tech Lubricants Limited, Lahore* ***Vs.*** *Province of Sindh thr. Secretary Excise and Taxation, Sindh Secretariat, Karachi and others*
F.C.A.5/2025 *[against the judgment dated 15.08.2022 passed by the High Court Of Sindh, Karachi in Const.P.-4617D/2022]*	*M/s. VIG-PAK (Pvt) Ltd.* ***Vs.*** *Province of Sindh through the Secretary Finance Department & others*

F.C.A.6/2025
[against the judgment dated 05.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.-5895D/2022]

Azneem Bilwani ***Vs.*** *The Province of Sindh through the Secretary Finance Department & others*

F.C.A.8/2025
[against the judgment dated 29.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.-7285D/2022]

UMAR TEXTILES thr. its Authorized Representative Mr. Muhammad Iqbal ***Vs.*** *The Province of Sindh thr. Secretary Excise & Taxation Department, Sindh, Karachi and others*

F.C.A.9/2025
[against the judgment dated 01.11.2022 passed by the High Court Of Sindh, Karachi in Const.P.-6730D/2022]

M/s. A.S. TELECOM (PVT) Ltd ***Vs.*** *The Province of Sindh thr. Secretary Excise & Taxation Deptt, Karachi and others*

F.C.A.12/2025
[against the judgment dated 02.03.2023 passed by the High Court Of Sindh, Karachi in Const.P.-1196D/2023]

M/s Solar Sight (Pvt) Ltd Karachi ***Vs.*** *Province of Sindh through the Secretary Excise and Taxation Department Karachi and another*

F.C.A.13/2025
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-6153D/2020]

Oil Industries Pakistan Limited ***Vs.*** *Province of Sindh through Chief Secretary Karachi & others*

F.C.A.14/2025
[against the judgment dated 03.05.2023 passed by the High Court Of Sindh, Karachi in Const.P.-1568D/2023]

Lipton Pakistan Limited Avari Plaza, Karachi ***Vs.*** *Province of Sindh through the Secretary, Excise & Taxation Department, Sindh, Karachi and another*

F.C.A.15/2025
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-874D/2020]

M/s Jinn Petroleum Pvt Islamabad ***Vs.*** *Sindh, through the Secretary Ministry of Finance Sindh, Karachi and others*

F.C.A.16/2025
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-805D/2020]

M/s Al-Noor Petroleum Pvt Ltd, Karachi ***Vs.*** *Province of Sindh through the Chief Secretary, Sindh Secretariat, Karachi and others*

F.C.A.17/2025
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-841D/2020]

My Petroleum Private Limited, Lahore ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department Karachi and others*

F.C.A.18/2025
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-6043D/2020]

M/s Euro Oil Pvt Limited, Lahore ***Vs.*** *Province of Sindh through the Chief Secretary, Karachi and others*

F.C.A.19/2025
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-3309D/2011]

M/s Cnergyico Pk Limited, Islamabad ***Vs.*** *The Province of Sindh through the Secretary, Excise and Taxation Department Sindh Karachi and others*

F.C.A.20/2025
[against the judgment dated 13.07.2023 passed by the High Court Of Sindh, Karachi in Const.P.-3273D/2023]

Chaudhary Shafiq Manufacturing (Pvt) Limited ***Vs.*** *Province of Sindh through the Secretary Excise and Taxation Sindh & others*

F.C.A.21/2025
[against the judgment dated 27.07.2022 passed by the High Court Of Sindh, Karachi in Const.P.-4353D/2022]

Imperial Limited, Lahore ***Vs.*** *The Province of Sindh thr. the Secretary Excise & Taxation, Karachi & others*

F.C.A.25/2025 *[against the judgment dated 05.09.2022 passed by the High Court Of Sindh, Karachi in Const.P.-5121D/2022]*	*Hakimsons Impex (Private) Limited Karachi* ***Vs.*** *Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and another*
F.C.A.26/2025 *[against the judgment dated 27.10.2022 passed by the High Court Of Sindh, Karachi in Const.P.-6505D/2022]*	*M/s Shanghai Industries Pvt Ltd Karachi* ***Vs.*** *The Province of Sindh through its Secretary Excise & Taxation Department, Karachi and another*
F.C.A.34/2025 *[against the judgment dated 08.07.2024 passed by the High Court Of Sindh, Karachi in Const.P.-3075D/2024]*	*Liberty Agriculture Storage Pvt Limited, thr. Authorized Representative Karachi* ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Karachi and others*
F.C.A.37/2025 *[against the judgment dated 08.07.2024 passed by the High Court Of Sindh, Karachi in Const.P.-3077D/2024]*	*Liberty Cold Storage 1 Pvt Ltd. thr. authorized representative, Karachi* ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Karachi and others*
F.C.A.38/2025 *[against the judgment dated 08.07.2024 passed by the High Court Of Sindh, Karachi in Const.P.-3078D/2024]*	*Liberty Cold Storage 2 Pvt Limited Karachi thr. authorized representative* ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Karachi and others*
F.C.A.41/2025 *[against the judgment dated 18.07.2024 passed by the High Court Of Sindh, Karachi in Const.P.-3444/2024]*	*Fazal Paper Mills Pvt Ltd. thr. authorized representative, Okara* ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Karachi and others*
F.C.A.42/2025 *[against the judgment dated 18.07.2024 passed by the High Court Of Sindh, Karachi in Const.P.-3446D/2024]*	*Jamal Power, Lahore through Authorized Representative* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*
F.C.A.43/2025 *[against the judgment dated 18.07.2024 passed by the High Court Of Sindh, Karachi in Const.P.-3447D/2024]*	*Jamal Fabrics Pvt Limited Lahore* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*
F.C.A.47/2025 *[against the judgment dated 03.09.2024 passed by the High Court Of Sindh, Karachi in Const.P.-4249D/2024]*	*M/s Maria Edible Oil Industries (Pvt) Ltd., thr. their authorized representative Karachi* ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxaton Department, Karachi and another*
F.C.A.52/2025 *[against the judgment dated 03.09.2024 passed by the High Court Of Sindh, Karachi in Const.P.-4185D/2024]*	*M/s Ocean Oil & Ghee Mills, thr. their authorized representative Karachi* ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxaton Department, Karachi and another*
F.C.A.56/2025 *[against the judgment dated 10.09.2024 passed by the High Court Of Sindh, Karachi in Const.P.-4388D/2024]*	*M/s Mount Fuji Textiles limited* ***Vs.*** *Province of Sindh through Secretary Finance and others*

F.C.A.57/2025 *[against the judgment dated 29.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-2067D/2011]*	*M/s Tanveer Cotton Mills Pvt Limited Lahore* ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and another*
F.C.A.58/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-2068D/2011]*	*M/s Tanveer Spinning & Weaving Pvt Limited Lahore* ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and another*
F.C.A.61/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-5990D/2020]*	*M/s Exceed Petroleum Pvt Ltd, Islamabad through its Authorized Representative* ***Vs.*** *Province of Sindh, through the Chief Secretary, Sindh, Karachi and others*
F.C.A.62/2025 *[against the judgment dated 02.10.2023 passed by the High Court Of Sindh, Karachi in Const.P.-4632D/2023]*	*Pak Poly Product Pvt Limited Lahore* ***Vs.*** *The Province of Sindh, through the Secretar, Excise & Taxation Department, Karachi and others*
F.C.A.63/2025 *[against the judgment dated 07.11.2023 passed by the High Court Of Sindh, Karachi in Const.P.-5248D/2023]*	*Styler International Limited, Lahore through authorized representative* ***Vs.*** *The Province of Sindh, through the Secretar, Excise & Taxation Department, Karachi and others*
F.C.A.64/2025 *[against the judgment dated 27.09.2023 passed by the High Court Of Sindh, Karachi in Const.P.-3629D/2023]*	*M/s Diamond Enterprises (Pvt) Limited Karachi* ***Vs.*** *Province of Sindh, through the Secretary Excise & Taxation Department Sindh, Karachi and others*
F.C.A.65/2025 *[against the judgment dated 27.09.2023 passed by the High Court Of Sindh, Karachi in Const.P.-3630D/2023]*	*M/s Englander Industries (Pvt) Limited Karachi* ***Vs.*** *Province of Sindh, through the Secretary Excise & Taxation Department Sindh, Karachi and others*
F.C.A.68/2025 *[against the judgment dated 08.01.2024 passed by the High Court Of Sindh, Karachi in Const.P.-48D/2024]*	*M/s Aisha Steel Mills Limited Karachi* ***Vs.*** *The Province of Sindh, through Secretary, Excise & Taxation Department, Karachi and another*
F.C.A.72/2025 *[against the judgment dated 05.03.2024 passed by the High Court Of Sindh, Karachi in Const.P.-959D/2024]*	*Millennium Industries Pvt Limited, Lahore* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*
F.C.A.73/2025 *[against the judgment dated 05.03.2024 passed by the High Court Of Sindh, Karachi in Const.P.-958D/2024]*	*Yasir Brothers Pvt Limited Lahore* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*
F.C.A.76/2025 *[against the judgment dated 22.03.2024 passed by the High Court Of Sindh, Karachi in Const.P.-1306D/2024]*	*SM Solar Pvt Ltd, Lahore thr. Authorized Representative* ***Vs.*** *The Province of Sindh, thr. the Secretary Excise & Taxation Department, Sindh Secretariat, Karachi and others*
F.C.A.78/2025 *[against the judgment dated 06.05.2024 passed by the High Court Of Sindh, Karachi in Const.P.-2057D/2024]*	*Plastic World Limited, Karachi* ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.79/2025
[against the judgment dated 24.05.2024 passed by the High Court Of Sindh, Karachi in Const.P.-2528D/2024]

M. Amar Industries Kotri ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.80/2025
[against the judgment dated 20.05.2024 passed by the High Court Of Sindh, Karachi in Const.P.-2390D/2024]

OMBRE Holding Pvt Limited Lahore ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.83/2025
[against the judgment dated 25.10.2024 passed by the High Court Of Sindh, Karachi in Const.P.-5299D/2024]

Amar AGRO Industries Pvt. Ltd, Having its Head Office thr. Authorized Representative, Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.84/2025
[against the judgment dated 25.10.2024 passed by the High Court Of Sindh, Karachi in Const.P.-5300D/2024]

M. Amar Food Industries, Having its Head Office thr. Authorized Representative, Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation department, Karachi and others*

F.C.A.85/2025
[against the judgment dated 21.10.2024 passed by the High Court Of Sindh, Karachi in Const.P.-4250D/2024]

Alam International,Having its Head Office thr. Authorized Representative, Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation department, Karachi and others*

F.C.A.87/2025
[against the judgment dated 15.10.2024 passed by the High Court Of Sindh, Karachi in Const.P.-5149D/2024]

M/s Pioneer Steel, Karachi ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

F.C.A.88/2025
[against the judgment dated 15.10.2024 passed by the High Court Of Sindh, Karachi in Const.P.-5150D/2024]

M/s A.F. Steel Re-Rolling Mills, Karachi ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

F.C.A.91/2025
[against the judgment dated 15.08.2024 passed by the High Court Of Sindh, Karachi in Const.P.-3894D/2024]

STAR FABRICS,Having Its Head office thr. Authorized representative ***Vs.*** *The Province of Sindh thr. the Secretary Excise & Taxation, Department, Karachi & others*

F.C.A.92/2025
[against the judgment dated 11.12.2024 passed by the High Court Of Sindh, Karachi in Const.P.-6080D/2024]

KINGS GROUP APPAREL INDUSTRIES PVT LTD,Having Its Head office thr. Authorized representative ***Vs.*** *The Province of Sindh thr. the Secretary Excise & Taxation, Department, Karachi & others*

F.C.A.93/2025
[against the judgment dated 13.12.2024 passed by the High Court Of Sindh, Karachi in Const.P.-6238D/2024]

HAVEN SOLAR ENERGY PRIVATE LTD ***Vs.*** *The Province of Sindh thr. the Secretary Excise & Taxation, Department, Karachi & others*

F.C.A.94/2025
[against the judgment dated 13.12.2024 passed by the High Court Of Sindh, Karachi in Const.P.-6237D/2024]

ECO ENERGY, Its Head office thr. Authorized representative ***Vs.*** *The Province of Sindh thr. the Secretary Excise & Taxation, Department, Karachi & others*

F.C.A.98/2025 *[against the judgment dated 09.12.2024 passed by the High Court Of Sindh, Karachi in Const.P.-6155D/2024]*	*WAHEEBULLAH thr. their authorized representative* ***Vs.*** *The Province of Sindh thr. the Secretary Excise & Taxation Department, Karachi and another*
F.C.A.100/2025 *[against the judgment dated 20.01.2025 passed by the High Court Of Sindh, Karachi in Const.P.-196D/2025]*	*Al Qawi Polymers Pvt Ltd., Lahore* ***Vs.*** *The Provincial of Sindh, through the Secretary Excise & Taxation Department, Karachi and others*
F.C.A.102/2025 *[against the judgment dated 14.01.2025 passed by the High Court Of Sindh, Karachi in Const.P.-122D/2025]*	*M/s Master Pipe Industries Karol Ghati, Lahore* ***Vs.*** *Province of Sindh through the Secretary Excise and Taxation Department of Sindh, Karachi and another*
F.C.A.104/2025 *[against the judgment dated 10.03.2025 passed by the High Court Of Sindh, Karachi in Const.P.-980D/2025]*	*Cnergyico PK Limited* ***Vs.*** *Sindh through Secretary Excise and Taxation Department Sindh & another*
F.C.A.106/2025 *[against the judgment dated 03.03.2025 passed by the High Court Of Sindh, Karachi in Const.P.-850D/2025]*	*Chawala Enterprises, Faisalabad* ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*
F.C.A.107/2025 *[against the judgment dated 17.03.2025 passed by the High Court Of Sindh, Karachi in Const.P.-1085D/2025]*	*M/s Metcore Industries, Peshawar* ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*
F.C.A.111/2025 *[against the judgment dated 17.03.2025 passed by the High Court Of Sindh, Karachi in Const.P.-1110D/2025]*	*M/s ZT Global Foods Enterprises, Karachi* ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and another*
F.C.A.119/2025 *[against the judgment dated 27.06.2023 passed by the High Court Of Sindh, Karachi in Const.P.-3197D/2023]*	*M/s Premier MDF Industries Pvt Ltd Peshawar* ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Sindh, Karachi and others*
F.C.A.120/2025 *[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-984/2021]*	*M/s Star Cotton Corporation Pvt Ltd, Karachi* ***Vs.*** *The Province of Balochistan through the Secretary, Ministry of Law & Parliamentary Affairs, Govt. of Balochistan, Quetta and others*
F.C.A.121/2025 *[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-890/2021]*	*Pakistan Ship Breakers' Association, Karachi and others* ***Vs.*** *The Government of Balochistan, through Secretary Ministry of Finance Department, Govt of Balochistan, Quetta and others*
F.C.A.122/2025 *[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-986/2021]*	*M/s New Choice Enterprises, Karachi* ***Vs.*** *The Province of Balochistan, through the Secretary Ministry of Law & Parliamentary Affairs, Govt of Balochistan, Quetta and others*

F.C.A.123/2025
[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-1707/2021]

M/s Prime Green Recyclers, Karachi ***Vs.*** *The Province of Balochistan, through the Secretary Ministry of Law & Parliamentary Affairs, Govt of Balochistan, Quetta and others*

F.C.A.124/2025
[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-213/2022]

M/s E.K. Enterprises, Karachi ***Vs.*** *The Province of Balochistan, through the Secretary Ministry of Law & Parliamentary Affairs, Govt of Balochistan, Quetta and others*

F.C.A.125/2025
[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-1717/2021]

Hajvairy Steel Industries Pvt Limited, Karachi ***Vs.*** *The Province of Balochistan, through the Secretary Ministry of Law & Parliamentary Affairs, Govt of Balochistan, Quetta and others*

F.C.A.126/2025
[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-847/2021]

M/s Salam's International Karachi and others ***Vs.*** *The Province of Balochistan, through the Secretary Ministry of Law & Parliamentary Affairs, Govt of Balochistan, Quetta and others*

F.C.A.127/2025
[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-1812/2022]

M/s SAP Green Recycling, Karachi ***Vs.*** *The Province of Balochistan, through the Secretary Ministry of Law & Parliamentary Affairs, Govt of Balochistan, Quetta and others*

F.C.A.128/2025
[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-31/2022]

M/s Paramount Ship Breaking Company, Karachi ***Vs.*** *The Province of Balochistan, through the Secretary Ministry of Law & Parliamentary Affairs, Govt of Balochistan, Quetta and others*

F.C.A.129/2025
[against the judgment dated 21.06.2023 passed by the High Court Of Balochistan, Quetta in C.P.-1792/2021]

M/s Zulekha Ship Breaking, Karachi ***Vs.*** *The Province of Balochistan, through the Secretary, Ministry of Law & Parliamentary Affairs, Govt. of Balochistan, Quetta and others*

F.C.A.130/2025
[against the judgment dated 27.03.2025 passed by the High Court Of Sindh, Karachi in Const.P.-571D/2020]

Pakistan Refinery Limited, Karachi ***Vs.*** *The Province of Sindh through the Chief Secretary, Karachi and others*

F.C.A.139/2025
[against the judgment dated 28.04.2025 passed by the High Court Of Sindh, Karachi in Const.P.-1634D/2025]

Zubaida Mehar Oil & Ghee Industries pvt ltd ***Vs.*** *The Province of Sindh thr. the secretary excise & taxation department and others*

F.C.A.140/2025
[against the judgment dated 28.04.2025 passed by the High Court Of Sindh, Karachi in Const.P.-1635D/2025]

Essa Edible Oils Pvt. Malakand ***Vs.*** *The Province of Sindh thr. the Secretary Excise & Taxation Department and others*

F.C.A.141/2025
[against the judgment dated 28.04.2025 passed by the High Court Of Sindh, Karachi in Const.P.-1636D/2025]

Seyab Riaz Oil & Ghee Industries Pvt Ltd, Malakand ***Vs.*** *The Province of Sindh thr. the secretary excise & taxation department and others*

F.C.A.142/2025
[against the judgment dated 28.04.2025 passed by the High Court Of Sindh, Karachi in Const.P.-1637D/2025]

Pathan Oil & Ghee Industries Pvt Ltd, Malakand ***Vs.*** *The Province of Sindh thr. the secretary excise & taxation department and others*

F.C.A.143/2025
[against the judgment dated 30.05.2025 passed by the High Court Of Sindh, Karachi in Const.P.-2391D/2025]

M/s M.M. Oil Mills Pvt Limited Karachi ***Vs.*** *The Province of Sindh through its Secretary Excise Taxation Department, Karachi and another*

F.C.A.144/2025
[against the judgment dated 30.05.2025 passed by the High Court Of Sindh, Karachi in Const.P.-2392D/2025]

M/s M.M. Ghee Mills Pvt Limited Karachi ***Vs.*** *The Province of Sindh through its Secretary Excise Taxation Department, Karachi and another*

F.C.A.145/2025
[against the judgment dated 12.06.2025 passed by the High Court Of Sindh, Karachi in Const.P.-2459D/2025]

Nexgen Auto Private Limited, Lahore ***Vs.*** *The Province of Sindh through its Secretary Excise Taxation Department, Karachi and others*

F.C.A.147/2025
[against the judgment dated 01.07.2025 passed by the High Court Of Sindh, Karachi in Const.P.-2728D/2025]

M/s AHN Colloids Chemicals Pvt Limited, Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

F.C.A.148/2025
[against the judgment dated 01.07.2025 passed by the High Court Of Sindh, Karachi in Const.P.-2729D/2025]

M/s AHN Synthetic Pvt Limited, Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

F.C.A.149/2025
[against the judgment dated 01.07.2025 passed by the High Court Of Sindh, Karachi in Const.P.-2730D/2025]

M/s AHN Steel Pvt Limited, Lahore ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

F.C.A.150/2025
[against the judgment dated 21.07.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3430D/2025]

M/s Ill Trading Pvt Limited, Karachi ***Vs.*** *Province of Sindh through the Secretary Excise and Taxation Department Karachi and another*

F.C.A.151/2025
[against the judgment dated 22.05.2025 passed by the High Court Of Sindh, Karachi in Const.P.-2113D/2025]

M/s Yousafzai Foods, Dargai, Malakand and others ***Vs.*** *Province of Sindh through the Secretary Excise and Taxation Department Karachi and another*

F.C.A.152/2025
[against the judgment dated 30.06.2025 passed by the High Court Of Sindh, Karachi in Const.P.-2868D/2025]

M/s Takbeer Steel Engineering Works (Pvt.) LTD. ***Vs.*** *Province of Sindh through Secretary Excise & Taxation Department, Sindh Secretariat, Karachi & another*

F.C.A.153/2025
[against the judgment dated 16.10.2024 passed by the High Court Of Sindh, Karachi in Const.P.-5179D/2024]

ABA Enterprises Having its Head Office thr. Authorized Representative, Lahore ***Vs.*** *The Province of Sindh through the Secretary, Excise & Taxation Department, Karachi and others*

F.C.A.155/2025
[against the judgment dated 10.07.2025 passed by the High Court Of Sindh, Karachi in Const.P.-2777D/2025]

M/s K.B Exports (Pvt.) Ltd. ***Vs.*** *Province of Sindh through its Secretary, Excise & Taxation Department, Karachi & others*

F.C.A.163/2025
[against the judgment dated 29.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3953D/2025]

A ONE FOOD INDUSTRIES, Bara Khyber, ***Vs.*** *The Province Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.164/2025
[against the judgment dated 29.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3954D/2025]

Royal Industry Khyber Jamrud, Mingora Swat ***Vs.*** *The Province Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.165/2025
[against the judgment dated 29.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3955D/2025]

Five Star Textile, Bara, Khyber ***Vs.*** *The Province Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.166/2025
[against the judgment dated 29.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3956D/2025]

Bara Textile & Blanket Industries Bara, District Khyber ***Vs.*** *The Province Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.167/2025
[against the judgment dated 29.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3957D/2025]

New Mustafa Textile Mills, Bara Khyber ***Vs.*** *The Province Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.168/2025
[against the judgment dated 29.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3959D/2026]

Khyber Gold Foods, Khyber Bara ***Vs.*** *The Province Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.169/2025
[against the judgment dated 29.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3958D/2025]

Pak Textile & Blanket Industry, District Swat ***Vs.*** *The Province Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.170/2025
[against the judgment dated 29.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3961D/2025]

Moverz Enterprises, Khyber Bara ***Vs.*** *The Province Sindh, through the Secretary Excise & Taxation Department, Karachi and others*

F.C.A.171/2025
[against the judgment dated 23.09.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3962D/2025]

Magnacrete (Pvt) Limited, Karachi ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

F.C.A.172/2025
[against the judgment dated 21.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3430D/2025]

M/s IIL Trading Pvt Limited, Karachi ***Vs.*** *Province of Sindh through the Secretary, Excise and Taxation Department Karachi and another*

F.C.A.173/2025
[against the judgment dated 01.09.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3532D/2025]

M/s Diamond Taste and Health Private Limited, Peshawar ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department Karachi and others*

F.C.A.174/2025
[against the judgment dated 29.09.2025 passed by the High Court Of Sindh, Karachi in Const.P.-4540D/2025]

Fast Cables Limited, Lahore ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department,Karachi and others*

F.C.A.175/2025 *[against the judgment dated 08.10.2025 passed by the High Court Of Sindh, Karachi in Const.P.-4697D/2025]*	*Rizwan Enterprises, Karachi* ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*
F.C.A.176/2025 *[against the judgment dated 08.09.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3860D/2025]*	*M/S Rowaski Mill Pvt. Ltd* ***Vs.*** *Province of Sindh & Others*
F.C.A.179/2025 *[against the judgment dated 20.10.2025 passed by the High Court Of Sindh, Karachi in Const.P.-4972D/2025]*	*M/s. Unique Ghee & Allied Industry (pvt) Ltd thr. its authorized representative Muhammad Salman* ***Vs.*** *The Province of Sindh thr. the Secretary Excise & Taxation Department and another*
F.C.A.197/2025 *[against the judgment dated 03.11.2025 passed by the High Court Of Sindh, Karachi in Const.P.-5224D/2025]*	*M/s Pakistan Industrial Film (Pvt) Ltd.* ***Vs.*** *The Province of Sindh etc.*
F.C.A.201/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-3309D/2011]*	*M/s United Agro Chemical through its Authorized Attorney, Karachi* ***Vs.*** *The Province of Sindh through the Secretary Excise and Taxation, Sindh Secretariat, Karachi and others*
F.C.A.244/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-3309D/2011]*	*M/s Unique Trading Company through its authorized representative, Karachi* ***Vs.*** *Province of Sindh through its Chief Secretary, Karachi and others*
F.C.A.245/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1695D/2011]*	*Service Tyres (Private) Limited, etc* ***Vs.*** *The Province of Sindh, etc*
F.C.A.246/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-3309D/2011]*	*M/s Top Solar Solutions Pvt Limited through its authorized representative, Karachi* ***Vs.*** *Province of Sindh through its Chief Secretary, Karachi and others*
F.C.A.247/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-1695D/2011]*	*Elham Metal Works, Karachi* ***Vs.*** *The Province of Sindh through the Secretary Excise and Taxation, Karachi and others*
F.C.A.248/2025 *[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-3309D/2011]*	*M/s United Agro Commodities , Karachi* ***Vs.*** *Province of Sindh through its Chief Secretary, Karachi and others*
F.C.A.1/2026 *[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-6030P/2024]*	*M/s. Saeed Enterprises* ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*
F.C.A.02/2026 *[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-811P/2025]*	*M/s. Ismail Industries Limited & another* ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*
F.C.A.03/2026 *[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1148P/2025]*	*M/s. ZRK Industries (Pvt.) Ltd. & another* ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.A.4/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-907P/2025]

M/s MZS Enterprises (SMC-Pvt) Ltd ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.A.5/2026
[against the judgment dated 13.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-8376P/2025]

M/s Platinum Pharmaceuticals (PVT) Ltd & another ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.A.6/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1457P/2025]

M/s Sami Pharmaceuticals (Pvt) Ltd & Another ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.A.7/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-990P/2025]

M/s Liberty Cold Storage 1 (PVT) Ltd ***Vs.*** *The Province Of Khyber Pakhtunkhwa & others*

F.C.A.8/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-4096P/2025]

M/s Khan Enterprises ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.A.9/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-3837P/2025]

M/s Marhaba Trading Company ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.A.10/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-6259P/2025]

M/s SS Trading Company ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.A.11/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-5908P/2025]

M/s PharmEvo (PVT) Ltd ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.A.12/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1792P/2025]

Muhammad Yahya ***Vs.*** *Government of Khyber Pakhtunkhwa through Secretary Finance & others*

F.C.A.13/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-748P/2025]

M/s. Original Martial Arts & others ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.A.14/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-906P/2025]

M/s Rahi Bangash Trading Company ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.A.15/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-3736P/2025]

M/s Abu Haseena (SMC-Pvt) Limited ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.A.16/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1604P/2025]

M/s Momin Ghee (Pvt) Ltd ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.A.17/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-2950P/2025]

Zia Imports and Exports Traders ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.A.18/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1067P/2025]

Muhammad Bilal Afridi ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.A.19/2026
[against the judgment dated 16.10.2025 passed by the Peshawar High Court, Peshawar in W.P.-4704P/2025]

M/s Nawaz Traders ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.A.20/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1440P/2025]

Force Batteries (Pvt.) Ltd. ***Vs.*** *Govt. of Khyber Pakhtunkhwa & others*

F.C.A.204/2025
[against the judgment dated 03.07.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3026/2025]

M/s Taiga Apparel (Pvt) Limited ***Vs.*** *Province of Sindh through Secretary Excise & Taxation, Sindh & others*

F.C.A.32/2026
[against the judgment dated 27.03.2025 passed by the High Court Of Sindh, Karachi in Const.P.-701D/2025]

M/s Azure Tech (PVT LTD) ***Vs.*** *Province of Sindh through Secretary Excise & Taxation Department, Sindh Secretariat, Karachi & others*

F.C.A.33/2026
[against the judgment dated 25.04.2025 passed by the High Court Of Sindh, Karachi in Const.P.-1611D/2025]

Tirah Food Industry ***Vs.*** *The Province of Sindh through Secretary Excise & Taxation Sindh & another*

F.C.A.34/2026
[against the judgment dated 24.04.2025 passed by the High Court Of Sindh, Karachi in Const.P.-1612D/2025]

Khyber Food Industries (Pvt) LTD ***Vs.*** *The Province of Sindh & another*

F.C.A.36/2026
[against the judgment dated 24.02.2025 passed by the High Court Of Sindh, Karachi in Const.P.-738D/2025]

M/s Raw Easy Technologies Private Limited Karachi ***Vs.*** *The Province of Sindh through the Secretary Excise and Taxation Department Sindh Karachi and others*

F.C.A.37/2026
[against the judgment dated 08.10.2025 passed by the High Court Of Sindh, Karachi in Const.P.-4743D/2025]

Dargai Ghee and Oil Mills Pvt Limited, having its office at Seari Road Swat Expressway Zulam Kot Batkhela, Distt Malakand ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

F.C.A.39/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1394P/2025]

Saliheen ***Vs.*** *The Government of Khyber Pakhtunkhwa & others*

F.C.A.38/2026
[against the judgment dated 14.11.2025 passed by the High Court Of Sindh, Karachi in Const.P.-5426D/2025]

M/s. Vitality Electric Vehicles ***Vs.*** *The Province of Sindh & others*

F.C.A.251/2025
[against the judgment dated 29.08.2025 passed by the High Court Of Sindh, Karachi in Const.P.-3960D/2025]

Prime Pack Industries ***Vs.*** *Province of Sindh & others*

F.C.A.40/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-2524P/2025]

Sai Khan ***Vs.*** *The Government of Khyber Pakhtunkhwa & others*

C.A.850/2021
[against the judgment dated 04.06.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D1647/2011]

M/s Diamond Fabric Mills Ltd Karachi ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department, Sindh, Karachi and another*

F.C.A.109/2025
[against the judgment dated 03.03.2025 passed by the High Court Of Sindh, Karachi in Const.P.-863D/2025]

Ashraf Enterprises, Karachi ***Vs.*** *The Province of Sindh, through the Secretary, Excise & Taxation Department, Karachi and others*

F.C.A.133/2025
[against the judgment dated 27.03.2025 passed by the High Court Of Sindh, Karachi in Const.P.-602D/2020]

Pak Arab Refinery Limited Karachi ***Vs.*** *Province of Sindh through the Chief Secretary, Karachi and others*

F.C.A.134/2025
[against the judgment dated 27.03.2025 passed by the High Court Of Sindh, Karachi in Const.P.-211D/2020]

*National Refinery Limited, Karachi **Vs.** Province of Sindh through the Chief Secretary, Karachi and others*

C.P.L.A.1387/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-4395/2024]

*M/s Cherat Cement Co. Ltd and another **Vs.** The Province of Khyber Pakhtunkhwa through Secretary Finance, Govt of Khyber Pakhtunkhwa, Peshawar and others*

C.P.L.A.1388/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-3851/2024]

*M/s Hafeez Iqbal Oil & Ghee Industries Pvt Ltd Hattar, Haripur and others **Vs.** The Province of Khyber Pakhtunkhwa through Secretary Finance, Govt of Khyber Pakhtunkhwa, Peshawar and others*

C.P.L.A.1389/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-3850/2024]

*M/s Bara Ghee Mills Pvt Ltd. Bara, Khyber and others **Vs.** The Province of Khyber Pakhtunkhwa through Secretary Finance, Government of Khyber Pakhtunkhwa, Peshawar and others*

C.P.L.A.1390/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-3849/2024]

*M/s Taj Vegetable Oil Processing Unit Pvt Ltd Dargai, Malakand and another **Vs.** The Province of Khyber Pakhtunkhwa through Secretary Finance, Govt of Khyber Pakhtunkhwa, Peshawar and others*

C.P.L.A.1391/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-3847/2024]

*M/s HMB Oil & Ghee Mills Pvt Ltd, District Mohmand and another **Vs.** The Province of Khyber Pakhtunkhwa through Secretary Finance, Govt of Khyber Pakhtunkhwa, Peshawar and others*

C.P.L.A.1392/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-4075/2024]

*M/s Sarhad Tea Company, Malakand and another **Vs.** The Province of Khyber Pakhtunkhwa through Secretary Finance, Govt of Khyber Pakhtunkhwa, Peshawar and others*

C.P.L.A.1393/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-3848/2024]

*M/s Alam Ghee & Oil Pvt Ltd, Mohmand and another **Vs.** The Province of Khyber Pakhtunkhwa through Secretary Finance, Govt of Khyber Pakhtunkhwa, Peshawar and others*

C.P.L.A.1394/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-1680/2024]

*M/s Cherat Cement Co. Ltd, Lakarai, Nowshera and another **Vs.** The Province of Khyber Pakhtunkhwa through Secretary Finance, Govt of Khyber Pakhtunkhwa, Peshawar and others*

C.P.L.A.1395/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-1665/2024]

*M/s Cherat Packaging Limited and another **Vs.** The Province of Khyber Pakhtunkhwa through Secretary Finance, Govt of Khyber Pakhtunkhwa, Peshawar and others*

C.P.L.A.1396/2025
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-4087/2024]

M/s Cherat Packaging Limited Swabi and another ***Vs.*** *The Province of Khyber Pakhtunkhwa through Secretary Finance, Govt of Khyber Pakhtunkhwa, Peshawar and others*

F.C.P.L.A.45/2025
[against the judgment dated 27.10.2025 passed by the High Court Of Sindh, Karachi in Const.P.-4916D/2025]

R.B. and Company ***Vs.*** *The Province of Sindh and Others*

F.C.P.L.A.2205/2026
[against the judgment dated 14.09.2026 passed by the High Court Of Sindh, Karachi in Const.P.-5882D/2026]

Stech Line Textile Pvt. Ltd, through its authorized Representative ***Vs.*** *The Province of Sindh, through Secretary Excise & Taxation Department & others*

F.C.P.L.A.2206/2026
[against the judgment dated 14.09.2026 passed by the High Court Of Sindh, Karachi in Const.P.-5883D/2026]

Alfa Textile, through its authorized Representative ***Vs.*** *The Province of Sindh, through Secretary Excise & Taxation Department & others*

F.C.P.L.A.2207/2026
[against the judgment dated 14.09.2026 passed by the High Court Of Sindh, Karachi in Const.P.-5884D/2026]

Universal Sheet Factory, through its authorized Representative ***Vs.*** *The Province of Sindh, through the Secretary Excise Taxation Department & others*

F.C.P.L.A.2208/2026
[against the judgment dated 14.09.2026 passed by the High Court Of Sindh, Karachi in Const.P.-5885D/2026]

Skyway Textile Industry, through its authorized Representative ***Vs.*** *The Province of Sindh, through Secretary Excise & Taxation Department & others*

F.C.P.L.A.2365/2026
[against the judgment dated 15.10.2026 passed by the High Court Of Sindh, Karachi in Const.P.-6676D/2026]

New Khyber Textile Mills, through its authorized Representative ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department and others*

F.C.P.L.A.2366/2026
[against the judgment dated 15.10.2026 passed by the High Court Of Sindh, Karachi in Const.P.-6677D/2026]

Sahal Enterprises, through its authorized Representative ***Vs.*** *The Province of Sindh, through the Secretary Excise & Taxation Department and others*

F.C.P.L.A.345/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1151P/2025]

M/s Premier MDF Industries (Pvt) Ltd ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.407/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-5834P/2024]

M/s. Clearpath Engineering & Services (Pvt.) Ltd. & others ***Vs.*** *Province of Khyber Pakhtunkhwa & others*

F.C.P.L.A.490/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1229P/2025]

M/s. Frontier Tech Wood Industries (Pvt) Ltd. & others ***Vs.*** *Province of Khyber Pakhtunkhwa & others*

F.C.P.L.A.601/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1763P/2025]

Rashid Enterprises ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.602/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-6184P/2024]

M/s Sinan Enterprises ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

C.A.1633/2021
[against the judgment dated 04.10.2021 passed by the High Court Of Sindh, Karachi in Const.P.-D5856/2021]

M/s. Dairyland (Pvt) Ltd. ***Vs.*** *Province of Sindh through the Secretary Finance Department & others*

F.C.P.L.A.603/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1484P/2025]

M/s Ayub Traders ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.605/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-6650P/2024]

Saddam Hussain Shinwari Enterprises ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.608/2025
[against the judgment dated 15.10.2025 passed by the Peshawar High Court, Peshawar in W.P.-6924P/2025]

Kamran Khan ***Vs.*** *The Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.609/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-3081P/2025]

NHK Traders Import and Export ***Vs.*** *Government of khyber Pakhtunkhwa & others*

F.C.P.L.A.630/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-6032P/2024]

M/S Zahir Traders ***Vs.*** *The Province Of Khyber Pakhtunkhwa & Others*

F.C.P.L.A.632/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1762P/2025]

Malik Enterprises ***Vs.*** *Government Of Khyber Pakhtunkhwa & Others*

F.C.P.L.A.633/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-2139P/2025]

Khyber Trading Co & another ***Vs.*** *Government Of Khyber Pakhtunkhwa & others*

F.C.P.L.A.634/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1764P/2025]

New Rehman Cargo service ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.635/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-2906P/2025]

Super Seven Importer/Exporter ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.636/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-6031P/2024]

M/s Pasban Enterprises ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.P.L.A.637/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1006P/2025]

M/s Tahir Enterprises ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.33/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-3007P/2025]

M/s Unique Enterprises ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.34/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-6675P/2025]

Ablan Ali & Company Torkham (SMC-Pvt) Limited ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.50/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-2719P/2025]

Herby & Leafy world, Kalaya Bazar, Tehsil Lower District, Orakzai,KPK ***Vs.*** *The province of Khyber Pakhtunkhwa through secretary Finance*

F.C.P.L.A.57/2026
[against the judgment dated 30.01.2025 passed by the Peshawar High Court, Peshawar in W.P.-5303/2024]

Mr. Tahir Khan ***Vs.*** *The Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.64/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-6185P/2024]

M/s Hameed Traders ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.P.L.A.122/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-954P/2025]

Nestle Pakistan Limited ***Vs.*** *The Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.310/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1024P/2025]

Service Tyres (Pvt) Limited & others ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.P.L.A.311/2025
[against the judgment dated 20.10.2025 passed by the High Court Of Balochistan, Quetta in C.P.-1611/2025]

Service Tyres (PVT) Limited ***Vs.*** *The Province of Balochistan & others*

F.C.P.L.A.393/2026
[against the judgment dated 22.01.2026 passed by the High Court Of Sindh, Karachi in Const.P.-290/2026]

M/s Swaad Ghee Mills (Pvt) Ltd ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department & another*

F.C.P.L.A.518/2026
[against the judgment dated 30.01.2026 passed by the High Court Of Sindh, Karachi in Const.P.-509D/2026]

M/s. JBR Edible Oil Industries through their authorized representative ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department, Sindh Secretariat & another*

F.C.P.L.A.519/2026
[against the judgment dated 30.01.2026 passed by the High Court Of Sindh, Karachi in Const.P.-510D/2026]

M/s. Pacific Trade & Supplies (Pvt.) Ltd. through their authorized representative ***Vs.*** *The Province of Sindh through the Secretary Excise & Taxation Department Sindh Secretariat & another*

F.C.P.L.A.520/2026
[against the judgment dated 30.01.2026 passed by the High Court Of Sindh, Karachi in Const.P.-511D/2026]

M/s. STS Unique Food Industries (Pvt.) Ltd. through their authorized representative ***Vs.*** *The Province of Punjab through the Secretary Excise and Taxation Department & another*

F.C.P.L.A.604/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-926P/2025]

Akhtar Muhammad ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.607/2025
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1654P/2025]

Quality Flavours (Pvt) Ltd ***Vs.*** *Government of Khyber Pakhtunkhwa & others*

F.C.P.L.A.513/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1461P/2025]

M/s. Hafeez Iqbal Oil & Ghee Industries (Pvt.) Ltd. & another ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.P.L.A.209/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1948P/2025]

M/s. Hamid Enterprises ***Vs.*** *Govt. Khyber Pakhtunkhwa & others*

F.C.P.L.A.210/2026
[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1549P/2025]

M/s. Zulekha Welcome Textile ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*

F.C.P.L.A.211/2026 *[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1528P/2025]*	*Mujahid & Co* ***Vs.*** *Govt. Khyber Pakhtunkhwa & others*
F.C.P.L.A.396/2026 *[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-6094P/2024]*	*Hamza Halal Food & others* ***Vs.*** *Government of Khyber Pakhtunkhwa through Secretary Finance, Civil Secretariat & others*
F.C.P.L.A.197/2026 *[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-1462P/2025]*	*M/s. Martin Dow Ltd & others* ***Vs.*** *The Province of Khyber Pakhtunkhwa & others*
F.C.P.L.A.208/2026 *[against the judgment dated 07.11.2025 passed by the Peshawar High Court, Peshawar in W.P.-2246P/2025]*	*Heaven Impex (SMC-Private) Limited* ***Vs.*** *Govt. Khyber Pakhtunkhwa & others*
T.Case42/2026 *[W.P.26945/2016 transferred from Lahore High Court, Lahore]*	*M/s. Newage Cables (Pvt.) Ltd, through its Chief Executive* ***Vs.*** *Province of Punjab, through the Secretary Finance & others*
T.Case43/2026 *[W.P.26946/2016 transferred from Lahore High Court, Lahore]*	*M/s. Newage Cables (Pvt.) Ltd, through its Chief Executive* ***Vs.*** *Province of Punjab, through Secretary Finance & others*
T.Case44/2026 *[W.P.26947/2016 transferred from Lahore High Court, Lahore]*	*M/s. Newage Cables (Pvt.) Ltd, through its Chief Executive* ***Vs.*** *Province of Punjab, through the Secretary Finance & others*
T.Case45/2026 *[W.P.27063/2016 transferred from Lahore High Court, Lahore]*	*Fawad Textile Mills Ltd, through its Authorized Representative* ***Vs.*** *Province of Punjab, through the Secretary Finance & others*
T.Case46/2026 *[W.P.27111/2016 transferred from Lahore High Court, Lahore]*	*Shafi Pvt Ltd & others* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case47/2026 *[W.P.27324/2016 transferred from Lahore High Court, Lahore]*	*M/s. Indus Home Ltd, through its Authorized Representative* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case48/2026 *[W.P.23139/2016 transferred from Lahore High Court, Lahore]*	*Pakistan Tobacco Company Ltd, through its Secretary* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case49/2026 *[W.P.31881/2016 transferred from Lahore High Court, Lahore]*	*Nishat Linen (Pvt.) Ltd & another* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case50/2026 *[W.P.25022/2016 transferred from Lahore High Court, Lahore]*	*M/s Service Industries Ltd* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case51/2026 *[W.P.32243/2016 transferred from Lahore High Court, Lahore]*	*Mobil Master Batch Industries (Pvt) Ltd, through its Manager Accountant* ***Vs.*** *Provnice of Punjab, through the Secretary of Finance & others*

T.Case52/2026 *[W.P.296/2017 transferred from Lahore High Court, Lahore]*	*M/s. Nishat Power Ltd, through its authorized person* ***Vs.*** *Federation of Pakistan, through Secretary Law & others*
T.Case53/2026 *[W.P.163931/2018 transferred from Lahore High Court, Lahore]*	*Masood Textile Mills Ltd* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case54/2026 *[W.P.60311/2019 transferred from Lahore High Court, Lahore]*	*DHL Pakistan (Pvt.) Ltd* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case55/2026 *[W.P.19388/2019 transferred from Lahore High Court, Lahore]*	*M/s Air Link Communication (Pvt.) Ltd* ***Vs.*** *The Federation of Pakistan through Secretary Law, Islamabad & others*
T.Case56/2026 *[W.P.33405/2016 transferred from Lahore High Court, Lahore]*	*Honda Atlas Cars (Pakistan) Limited* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case57/2026 *[W.P.30874/2016 transferred from Lahore High Court, Lahore]*	*M/s Kohinoor Textile Mills Ltd* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case58/2026 *[W.P.31880/2016 transferred from Lahore High Court, Lahore]*	*Nishat Mills Ltd, through its CFO & another* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case59/2026 *[W.P.26930/2016 transferred from Lahore High Court, Lahore]*	*M/s Newage Cables (Pvt) Ltd* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case60/2026 *[W.P.32283/2016 transferred from Lahore High Court, Lahore]*	*Sadaqat Limited* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case61/2026 *[W.P.28577/2016 transferred from Lahore High Court, Lahore]*	*Fawad Textile Mills Limited* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case62/2026 *[W.P.28605/2016 transferred from Lahore High Court, Lahore]*	*Kamal Textile Mills (Pvt) Ltd* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case63/2026 *[W.P.29062/2016 transferred from Lahore High Court, Lahore]*	*Naveena Industries Limited, through its authorized representative* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case64/2026 *[W.P.26282/2016 transferred from Lahore High Court, Lahore]*	*Amer Cotton Mills (Pvt) Limited* ***Vs.*** *The Federation of Pakistan & others*
T.Case65/2026 *[W.P.26368/2016 transferred from Lahore High Court, Lahore]*	*Sapphire Finishing Mills Limited* ***Vs.*** *The Federation of Pakistan through Secretary Law & others*

T.Case66/2026
[W.P.26369/2016 transferred from Lahore High Court, Lahore]
M/s Reliance Cotton Spinning Mills Limited ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case67/2026
[W.P.26434/2016 transferred from Lahore High Court, Lahore]
M/s Diamond Fabrics Limited ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case68/2026
[W.P.26587/2016 transferred from Lahore High Court, Lahore]
US Denim (Pvt.) Ltd ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case69/2026
[W.P.26432/2016 transferred from Lahore High Court, Lahore]
M/s. Sapphire Finishing Mills Ltd, through its authorized person ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case70/2026
[W.P.26942/2016 transferred from Lahore High Court, Lahore]
M/s Newage Cables (Pvt.) Ltd ***Vs.*** *The Province of the Punjab through the Secretary Finance & others*

T.Case71/2026
[W.P.26433/2016 transferred from Lahore High Court, Lahore]
M/s. Reliance Cotton Spinning Mills Limited, through its authorized person ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case72/2026
[W.P.26588/2016 transferred from Lahore High Court, Lahore]
US Apparel (Pvt.) Ltd ***Vs.*** *The Province of the Punjab through the Secretary Finance & others*

T.Case73/2026
[W.P.26934/2016 transferred from Lahore High Court, Lahore]
M/s Newage Cables (Pvt.) Ltd ***Vs.*** *The Province of the Punjab through the Secretary Finance & others*

T.Case74/2026
[W.P.26565/2016 transferred from Lahore High Court, Lahore]
Shafi Pvt Limited & others ***Vs.*** *The Province of the Punjab through the Secretary Finance & others*

T.Case75/2026
[W.P.26943/2016 transferred from Lahore High Court, Lahore]
M/s. Newage Cables (Pvt) Ltd, through its Chief Executive ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case76/2026
[W.P.26944/2016 transferred from Lahore High Court, Lahore]
M/s. Newage Cables (Pvt) Ltd, through its Chief Executive ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case77/2026
[W.P.25959/2016 transferred from Lahore High Court, Lahore]
M/s Indus Home Ltd ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case78/2026
[W.P.25989/2016 transferred from Lahore High Court, Lahore]
M/s Sapphire Textile Mills Ltd ***Vs.*** *The Federation of Pakistan, through Secretary Law & others*

T.Case79/2026
[W.P.26061/2016 transferred from Lahore High Court, Lahore]
M/s AA Lubricants (Pvt) Ltd ***Vs.*** *The Federation of Pakistan through Secretary Law & others*

T.Case80/2026
[W.P.26166/2016 transferred from Lahore High Court, Lahore]
M/s Hi-Tech Blending Private Limited ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case81/2026
[W.P.26682/2016 transferred from Lahore High Court, Lahore]
M/s Hi-Tech Lubricants Ltd ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case82/2026
[W.P.26923/2016 transferred from Lahore High Court, Lahore]
M/s Newage Cables (Pvt.) Limited ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case83/2026
[W.P.25861/2016 transferred from Lahore High Court, Lahore]
M/s Sapphire Textile Mills Limited ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case84/2026
[W.P.25313/2016 transferred from Lahore High Court, Lahore]
Image Garments (Pvt.) Ltd, through its Chief Finance ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case85/2026
[W.P.25613/2016 transferred from Lahore High Court, Lahore]
Suraj Cotton Mills Ltd & others ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case86/2026
[W.P.25616/2016 transferred from Lahore High Court, Lahore]
M/s. Nishat Chunian Power Ltd ***Vs.*** *Federation of Pakistan, through Secretary Law & others*

T.Case87/2026
[W.P.25698/2016 transferred from Lahore High Court, Lahore]
Mayfair Limited, through its authorized person & others ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case88/2026
[W.P.25743/2016 transferred from Lahore High Court, Lahore]
M/s. Sapphire Retail Ltd. ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case89/2026
[W.P.25985/2016 transferred from Lahore High Court, Lahore]
M/s. AA Lubricants (Pvt) Ltd ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & othersProvnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case90/2026
[W.P.25523/2016 transferred from Lahore High Court, Lahore]
M/s. Nishat Chunian Power Limited ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case91/2026
[W.P.25130/2016 transferred from Lahore High Court, Lahore]
Idrees Textile Mills Pvt. Ltd & others ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case92/2026
[W.P.25290/2016 transferred from Lahore High Court, Lahore]
Shahzad Textile Mills Limited & others ***Vs.*** *Provnice of Punjab, through the Secretary of Finance & others*

T.Case93/2026 *[W.P.25059/2016 transferred from Lahore High Court, Lahore]*	*M/s. Hi -Tech Blending Pvt Ltd, through its authorized person* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case94/2026 *[W.P.25309/2016 transferred from Lahore High Court, Lahore]*	*M/s. Nishat Chunian Ltd, through its authorized person* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case95/2026 *[W.P.59877/2019 transferred from Lahore High Court, Lahore]*	*M/s. Nishat Power Limited, through its authorized person* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case96/2026 *[W.P.14293/2021 transferred from Lahore High Court, Lahore]*	*Anwar Khawaja Industries (Pvt.) Ltd, through its Chief Executive* ***Vs.*** *Provnice of Punjab, through the Secretary of Finance Department & others*
T.Case97/2026 *[W.P.42290/2021 transferred from Lahore High Court, Lahore]*	*M/s. Marine International Container Terminal (Pvt.) Ltd.* ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*
T.Case98/2026 *[W.P.1914/2016 transferred from Lahore High Court, Lahore]*	*Firdous Ahmad Shah* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case99/2026 *[Crl.Org.No.2255/2016 transferred from Lahore High Court, Lahore]*	*M/s. Newage Cables (Pvt.) Ltd, through its Chief Executive* ***Vs.*** *Salman Ali, Additional Commissioner*
T.Case100/2026 *[W.P.22148/2016 transferred from Lahore High Court, Lahore]*	*Mughal Iron and Steel Industries Limited* ***Vs.*** *The Federation of Pakistan through Secretary Law & others*
T.Case101/2026 *[W.P.22150/2016 transferred from Lahore High Court, Lahore]*	*M/s Nishat (Chunian) Ltd* ***Vs.*** *The Federation of Pakistan, Through Secretary Law & others*
T.Case102/2026 *[W.P.25901/2016 transferred from Lahore High Court, Lahore]*	*Ibrahim Fibres Ltd* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case103/2026 *[W.P.25904/2016 transferred from Lahore High Court, Lahore]*	*M/s Hi-Tech Lubricants Ltd* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case104/2026 *[W.P.25929/2016 transferred from Lahore High Court, Lahore]*	*M/s Sapphire Retail Ltd* ***Vs.*** *The Federation of Pakistan through Secretary Law & others*
T.Case105/2026 *[W.P.30115/2016 transferred from Lahore High Court, Lahore]*	*M/s US Denim Mills (Pvt) Ltd* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*
T.Case106/2026 *[W.P.28900/2016 transferred from Lahore High Court, Lahore]*	*Pakarab Fertilizers Limited* ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case107/2026
[W.P.26618/2016 transferred from Lahore High Court, Lahore]
A.T.S Synthetic (Pvt.) Ltd. ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case108/2026
[W.P.32400/2016 transferred from Lahore High Court, Lahore]
Pakistan Tobacco Company Ltd ***Vs.*** *The Province of Punjab through Secretary Finance Department & others*

T.Case109/2026
[W.P.70622/2017 transferred from Lahore High Court, Lahore]
M/s Advance Telecom through its Finance Manager ***Vs.*** *The Province of Punjab through the Secretary Ministry of Finance & others*

T.Case110/2026
[W.P.25314/2016 transferred from Lahore High Court, Lahore]
Kay & Emms (Pvt) Ltd, through its Manager Audit ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case111/2026
[W.P.24237/2016 transferred from Lahore High Court, Lahore]
Nishat Mills Limited & another ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case112/2026
[W.P.26273/2016 transferred from Lahore High Court, Lahore]
M/s Sapphire Fibres Limited ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case113/2026
[W.P.26266/2016 transferred from Lahore High Court, Lahore]
M/s Amer Cotton Mills (Pvt) Ltd ***Vs.*** *The Federation of Pakistan, through Secretary Law & others*

T.Case114/2026
[W.P.26239/2016 transferred from Lahore High Court, Lahore]
M/s Sapphire Fibres Limited ***Vs.*** *The Federation of Pakistan through Secretary Law & others*

T.Case115/2026
[W.P.26237/2016 transferred from Lahore High Court, Lahore]
M/s. Diamond Fabrics Limited, through its authorized person ***Vs.*** *Federation of Pakistan, through Secretary Law & others*

T.Case116/2026
[W.P.33406/2016 transferred from Lahore High Court, Lahore]
Fast Cables Limited & another ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case117/2026
[W.P.35271/2016 transferred from Lahore High Court, Lahore]
Mughal Iron and Steel Industries Limited ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case118/2026
[W.P.5028/2017 transferred from Lahore High Court, Lahore]
M/s. Pak Elektron Ltd, through its authorized person ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case119/2026
[W.P.22362/2017 transferred from Lahore High Court, Lahore]
Maple Leaf Cement Factory Ltd, through its authorized person ***Vs.*** *Provnice of Punjab, through the Secretary of Finance & others*

T.Case120/2026
[W.P.69294/2017 transferred from Lahore High Court, Lahore]
M/s. Smart Link Technologies, through its Director Operation ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case121/2026
[W.P.53856/2019 transferred from Lahore High Court, Lahore]
M/s. Bhanero Textile Mills Limited, through its Duly authorized representative & others ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case122/2026
[W.P.56517/2019 transferred from Lahore High Court, Lahore]
M/s. Bhanero Textile Mills Limited, through its Duly authorized representative & others ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case123/2026
[W.P.27607/2016 transferred from Lahore High Court, Lahore]
M/s. Shahbaz Garments Pvt. Ltd, through its authorized person ***Vs.*** *Federation of Pakistan, through Secretary law & others*

T.Case124/2026
[W.P.29841/2016 transferred from Lahore High Court, Lahore]
M/s US Apparel & Textiles (Pvt) Ltd, through its Representative ***Vs.*** *Provnice of Punjab, through the Secretary Ministry of Finance & others*

T.Case125/2026
[W.P.22755/2016 transferred from Lahore High Court, Lahore]
Honda Atlas Cars Pakistan Limited ***Vs.*** *Punjab through Secretary Department of Law & Parliamentary Affairs & others*

T.Case126/2026
[W.P.24238/2016 transferred from Lahore High Court, Lahore]
Nishat Linen (Pvt.) Ltd & another ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case127/2026
[W.P.24535/2016 transferred from Lahore High Court, Lahore]
Prosperity Weaving Mills Limited & another ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case128/2026
[W.P.24536/2016 transferred from Lahore High Court, Lahore]
Monnoo Industries Limited & others ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case129/2026
[W.P.24976/2016 transferred from Lahore High Court, Lahore]
Olympia Blended Fibre Mills Limited & others ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case130/2026
[W.P.24977/2016 transferred from Lahore High Court, Lahore]
Rawal Textile Mills & others ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case131/2026
[W.P.25021/2016 transferred from Lahore High Court, Lahore]
M/S Nisar Spinning Mills Ltd & others ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

T.Case132/2026
[W.P.29790/2016 transferred from Lahore High Court, Lahore]
M/s Advance Fashion (Pvt) Ltd ***Vs.*** *The Province of the Punjab through the Secretary Ministry of Finance & others*

For the Appellants/ Petitioners	:	Mr. Makhdoom Ali Khan, Sr. ASC Mr. Rashid Anwer, ASC Mr. Khalid Javed Khan, ASC Mr. Sultan Mazhar Sher Khan, ASC Mr. Salman Akram Raja, ASC Mr. Mansoor Ali Ghangro, ASC Mr. Hasham Ahmed Khan, ASC Mr. Hyder Ali Khan, ASC Mr. Masood Anwar Osaf, ASC Barrister Saad Mumtaz Hashmi, ASC Ms. Samia Faiz Durrani, ASC Mr. Arshad Shehzad, ASC Mr. Zia-ul-Hassan, ASC Qazi Isaac Ali, ASC Qazi Ghulam Dastagir, ASC Mr. Aftab Alam Yasir, ASC Mr. Jahanzeb Awan, ASC Mian Naveed Gul Kaka Kheil, ASC Ch. Tanveer Akhtar, ASC Syed Tanveer Ashraf, ASC Mr. Hassam Ahmed Khan, ASC Syed Hassan Ali Raza, ASC Ms. Sofia Saeed Shah, ASC Mr. Haziq Ali Shah, ASC Sardar Tariq Farid Gopang, ASC Mr. Muhammad Afzal Awan, ASC Syed Rifaqat Hussain Shah, AOR

On Court's Notice

For the Federation	:	Ch. Aamir Rehman, Addl. AGP
For Govt. of Punjab	:	Mr. Waseem Mumtaz Malik, Addl.AG Mr. Baligh uz Zaman Chaudhary, ASC
For Govt. of Sindh	:	Mr. Farooq H. Naek, Sr. ASC Syed Sibtain Mehmood, Addl. AG Barrister Faizan Hussain Memon, Addl. AG
For Govt. of KPK		Mr. Shumail Aziz, Addl. AG Mr. Rehman Ullah, ASC Mr. Raheel Iqbal, Dy. Dir, KPRA Mr. Waqar Ahmed, A.D. Litigation
For Govt. of Balochistan		Syed Iqbal Shah, Addl. AG

For the Respondents	:	Raja Muhammad Iqbal, ASC Hafiz Ahsan Ahmad Khokhar, ASC Ch. Zafar Iqbal, ASC Mr. Sarfaraz Ahmad Cheema, ASC Mr. Shehzad Ahmad Cheema, ASC Mr. Adnan Khattak, ASC Mr. Waleed Rehan Khanzada, ASC Mr. Anis Muhammad Shahzad, AOR
Research Assistance	:	Dr. Muhammad Mumtaz, Research Officer
Dates of Hearing	:	10th, 11th & 12th November, 2026

JUDGMENT

AMIN-UD-DIN KHAN, CJ.- These connected matters arise from judgments of the Peshawar High Court, High Court of Balochistan and High Court of Sindh concerning similar levies, and writ petitions transferred from the Lahore High Court. The taxpayers challenge provincial infrastructure development cess imposed under the respective enactments. Although the statutory schemes and procedural histories differ, the matters raise a common constitutional question: whether the impugned levies, in their true nature and operation, fall within provincial legislative competence or encroach upon Parliament's exclusive authority over imports, exports and interprovincial trade. They are, therefore, decided together, with their material differences considered separately.

2. We have heard learned counsel for the parties and carefully examined the record in light of their respective submissions.

3. The common constitutional questions are determined together, with due regard to material differences in the enactments and their legislative histories. The taxpayers contend that the levies encroach upon Parliament's exclusive legislative domain and cannot be sustained as fees or compensatory charges merely because the goods use provincial infrastructure. They also challenge the collection arrangements, discriminatory treatment, restrictions on trade and retrospective validation. The provinces

invoke their residual legislative powers, infrastructure responsibilities and services to commercial users, distinguishing the cess from customs duties. These submissions are considered together to the extent that they raise common issues.

4. The learned Additional Attorney General for Pakistan supports the taxpayers on the question of legislative competence. The Revenue Division and the Federal Board of Revenue adopt the same position, submitting that regulation of imports and exports across customs frontiers and imposition of customs duties, including export duties, fall exclusively within Parliament's legislative domain. This position does not, by itself, determine the controversy. Legislative competence flows from the Constitution and cannot be conferred or altered by governmental agreement, acquiescence or administrative practice. The Court must therefore determine the question independently under the governing constitutional provisions.

5. Article 142(a) of the Constitution of Pakistan 1973 (the Constitution), read with the Fourth Schedule, vests Parliament with exclusive legislative authority over matters enumerated in the Federal Legislative List. Article 142(c), subject to the Constitution, assigns matters outside that List to the Provinces. The abolition of the Concurrent Legislative List by the Eighteenth Amendment expanded provincial competence but did not transfer subjects expressly retained in the federal domain. Provincial autonomy must therefore be given full effect within its constitutional sphere, while preserving Parliament's exclusive authority over matters reserved to it.

6. Of particular relevance are Entries 27 and 43 of Part I of the Federal Legislative List of the constitution. Entry 27 concerns imports and exports across customs frontiers, interprovincial trade and commerce, and trade with foreign countries; Entry 43 concerns duties of customs, including export duties. Entry 24 addresses carriage of passengers and goods by sea or air; Entry 49, taxes on the sale and purchase of goods, excluding sales tax on services; Entry 54, fees in respect of matters enumerated in Part I; and Entry 59, incidental or ancillary matters. These entries

must be read harmoniously, giving each its proper constitutional scope. Legislative authority over an expressly reserved federal subject cannot arise merely because the proceeds of a levy are intended for a provincial purpose.

7. Article 163 of the constitution, does not sustain the impugned levy. It authorizes provincial taxation of persons engaged in professions, trades, callings or employments, subject to the limits contemplated therein. It confers no general power to tax commercial transactions irrespective of their constitutional character. A charge upon individual consignments by reason of their importation or exportation is distinct from a tax upon the pursuit of a trade or calling. The fact that an importer carries on business within a Province does not, by itself, bring a levy upon his imported goods within Article 163.

8. Legislative competence must be determined before considering the reasonableness of the rate, the purpose of expenditure or administrative convenience. An enactment carries a presumption of constitutionality, and an interpretation sustaining its validity should be preferred where its language reasonably permits. That presumption, however, cannot supply legislative competence or authorize the Court to substitute a different taxable event or recast the charging provision. The power to read down a provision permits interpretation within its terms; it does not extend to creating a fiscal scheme that the legislature has not enacted.

9. The governing inquiry concerns the *pith and substance*, or true nature and character, of the impugned provisions. Their title, preamble, charging provisions, persons liable, conditions attracting liability, basis of valuation, collection mechanism and legal effects must be examined together. The purpose for which the proceeds are spent, the stage at which the charge is collected and the method of its calculation are relevant considerations, but none is conclusive in isolation. The enactment must be read as a whole. Moreover, this court in Civil Petition No.315 of 2024 has deliberated that where provincial and federal legislation appears to be in conflict, the courts in Pakistan have consistently relied

upon the doctrine of pith and substance as a guiding principle for resolving such constitutional overlaps. Persuasive support for this approach is found in *Canadian Western Bank*[1], which distinguishes incidental effects upon another legislative field from legislation whose essential subject belongs to that field. Although the Canadian constitutional framework differs from ours, that distinction is instructive. A provincial levy does not become invalid merely because it affects imported goods; equally, a charge which is, in substance, a customs impost does not fall within provincial competence merely because its proceeds finance provincial infrastructure.

10. The earlier Khyber Pakhtunkhwa scheme derives from section 94 of the KPK Finance Act, 2013 and the Collection of Cess for Development and Maintenance of Infrastructure Rules, 2014 of KPK. Section 94 attaches liability to goods entering or leaving the province from or for outside Pakistan. The Rules impose an ad valorem charge calculated by reference to customs-assessed value, while the public notice on record provides for collection through the customs clearance system. The material feature is that liability arises from the international movement of goods specified in the charging provision, irrespective of the description assigned to the levy.

11. The Sindh scheme follows a similar statutory arrangement. Section 3 of the Sindh Development and Maintenance of Infrastructure Cess Act, 2017 (Sindh Act), read with sections 2(f), 4 and 5, imposes liability upon the owner of goods entering or leaving the province from or for outside Pakistan through air or sea. The Schedule determines the amount by reference to customs-assessed value, weight and distance. References to road carriage and safer movement must therefore be understood in light of the conditions that actually attract liability. Read as a whole, these provisions impose the challenged charge upon goods by reason of their importation or exportation. They do not create an independent liability arising merely from the use of provincial roads or an identified provincial service. International entry or

---

[1] *Canadian Western Bank v. Alberta*, 2007 SCC 22, [2007] 2 S.C.R. 3, paragraphs 25–31

departure is an essential condition of the charge, and its collection forms part of the corresponding clearance arrangements. The reference to road carriage does not alter that statutory foundation. The encroachment upon the federal field is therefore substantive, rather than incidental: the goods attract the levy in their character as imports or exports.

12. Every levy upon imported goods is not necessarily a customs duty. After importation, such goods may become subject to a valid provincial charge arising from a separate transaction, activity or use of an identified facility. The decisive consideration is the event that attracts liability. In the present case, liability depends upon the international entry or departure of the goods; their subsequent carriage does not establish an independent provincial basis for the charge. Likewise, reliance upon customs valuation alone is not conclusive, since a competent legislature may adopt an existing valuation standard for a different levy. The statutory features must, however, be examined together. The selection of goods by reference to importation or exportation, the persons made liable, the basis of valuation, the time of payment and the connection with customs clearance collectively confirm that the impugned charge is, in substance, an impost upon imports or exports. These features cannot be considered separately and dismissed as matters of administrative convenience. The weight and distance elements in the Sindh Schedule affect the computation of the charge, without altering its taxable event, which remains the international movement of goods. An ancillary distance component cannot convert a substantially ad valorem import-related levy into a general road-user fee. This conclusion follows from the statutory scheme and does not depend upon allegations that officers routinely disregard the distance component, which require independent proof.

13. The Khyber Pakhtunkhwa Infrastructure Development Cess Act, 2022 (2022 Act) requires separate consideration. Its original section 3 covered domestic as well as imported, exported and transited goods. Section 14 of the KPK Finance Act, 2024 substituted section 3(1), prescribing a two-percent charge and

distinguishing domestic goods under clause (a), subject to a notified commencement date, from imported, exported or transited goods under clause (b). The enactment is therefore not textually confined to international trade. That wider scope, however, does not establish competence to impose the charge under clause (b). Read with sections 2(p), 4, 5 and 10, the challenged levy attaches an ad valorem liability to the goods' import, export or transit status through the corresponding federal fiscal machinery. No independent provincial service or transaction constitutes its basis. Extending the enactment to domestic goods cannot validate a distinct charge whose essential subject remains within the federal legislative field. Mere transit through a Province neither exempts goods from competent local laws nor authorizes an ad valorem charge solely upon their passage. The challenged levy rests upon the consignment's international or interprovincial movement, without an independently identified local service to sustain it. A Province cannot create a fiscal barrier within the national trading system merely by describing the charge as compensation for infrastructure.

14. The alternative characterization of these exactions as fees does not sustain the challenged demands. A cess may constitute a tax or a fee according to its legal character. A fee need not correspond precisely to the benefit received by each payer; services may benefit an identifiable class collectively and the public incidentally. It must nevertheless bear a real and reasonable relationship to the services or regulatory arrangement invoked to justify it. General governmental benefits alone cannot establish that relationship. The broad statutory definitions of infrastructure are not objectionable in themselves. Merely listing roads, policing, schools, hospitals, parks and other public facilities does not, however, establish a service relationship justifying the charge upon imports, exports and transit. Neither payment into the Provincial Consolidated Fund nor earmarking for infrastructure is conclusive. The justification advanced fails to establish a reasonable connection between the class charged, the basis of liability and the services said to warrant the exaction.

15. The predominance of consignment value reinforces this conclusion: high-value goods imposing little physical burden may attract a greater charge than lower-value goods requiring heavy transport. Value is not inherently an impermissible measure, but the provinces have identified no service or regulatory arrangement explaining its relationship to the charge. General reliance upon safer movement and public infrastructure does not establish compensation for physical deterioration. Section 17 of the 2022 Act KPK describes the cess as such compensation, but that legislative characterization, though relevant, cannot determine constitutional competence or preclude scrutiny of the levy's actual operation. Nor does Entry 54 permit a Province, by describing an exaction as a fee, to legislate upon matters reserved to the federal field in Part I.

16. The doctrines of incidental encroachment and double aspect accommodate overlap between laws otherwise within legislative competence; they do not authorize taxation of a subject exclusively assigned to another legislature. A provincial safety requirement for vehicles carrying imported goods may rest upon an independent local aspect. A levy upon goods by reason of their import or export status does not acquire that aspect merely because its proceeds fund infrastructure. That reasoning confuses the subject of the levy with the purpose of expenditure. The analysis turns upon the exaction's substance, whether described as a tax or a fee. The plea of colorable legislation likewise concerns legislative competence, not motive. The maxim *quando aliquid prohibetur ex directo, prohibetur et per obliquum* embodies the principle that what cannot lawfully be done directly cannot be achieved indirectly. References to movement or infrastructure maintenance cannot sustain a charge whose essential operation falls within the exclusive federal field.

17. The use of federal customs officers' concerns administration, not legislative competence. Article 147 of the constitution permits entrustment of provincial functions to the Federal Government or its officers with federal consent and the prescribed provincial ratification. Read with Article 137, such

entrustment presupposes a function within provincial competence; it cannot validate a charge beyond the Provincial Assembly's legislative authority. Article 144 separately permits Parliament to legislate on provincial matters upon provincial resolutions. It provides no reciprocal mechanism for transferring Parliament's exclusive taxing power to a Province through executive arrangements.

18. Section 18 of the 2022 Act of KPK expressly provides for ratification under Article 147 of the constitution and must be considered when examining the collection arrangement. Even assuming valid entrustment, federal consent and requisite ratification, the defect of legislative competence remains: administrative cooperation cannot alter the Fourth Schedule. It is therefore unnecessary to resolve disputes concerning the authorization of individual collecting officers. Nor can prior federal participation preclude the Federation or taxpayers from questioning the levy's constitutionality.

19. Article 151 of the constitution provides a further constitutional safeguard. Clause (1) protects freedom of trade, commerce and intercourse throughout Pakistan, while clauses (3)(a) and (3)(b) prohibit specified provincial restrictions and discriminatory taxation. Every fiscal burden on trade is not necessarily prohibited. The objection here is to a charge imposed upon entry, departure or transit itself, without an independent basis within provincial competence. Conditioning passage or clearance upon payment is not justified merely because trade may proceed thereafter. Nor does a general infrastructure purpose, by itself, satisfy clause (4) of the Article 151.

20. The discrimination objection must be assessed by reference to the applicable enactment and period. Under import-selective schemes, comparable domestic goods may use the same infrastructure without attracting the charge; foreign origin or destination alone does not establish a greater infrastructure burden. The broader 2022 scheme, however, requires examination of commencement notifications and exemptions, while differences between provincial regimes do not themselves

establish unconstitutional discrimination. As legislative incompetence determines the challenged external-trade demands, a comprehensive ruling under Article 25 of the constitution is unnecessary. Territorial nexus cannot cure that defect. Article 141 governs territorial reach; Article 142 governs legislative subject matter. The presence or movement of goods within a Province may establish the former without satisfying the latter. Conversely, eventual passage through a seaport does not invalidate an otherwise competent local charge.

21. The analogy with Octroi Rules (West Pakistan Municipal Committee (Octroi) Rules, 1964) is unpersuasive. Under the municipal framework relied upon, liability depended upon entry for consumption, use or sale within the local area, with transit treated separately. The challenged charges lack that defining local condition. The comparison turns upon the legal incidents of the levy, not the shared expression "entry." Authorities concerning development cesses on locally produced goods are likewise distinguishable unless their charging event, constitutional basis and service relationship correspond to those in issue.

22. Article 143 of the constitution and the federal statutory framework do not alter that conclusion. Section 18 of the Customs Act, 1969 regulates customs imposts: subsection (2) addresses export duty, while subsection (3) authorizes federal regulatory duties on specified imports or exports. Parliament's decision not to exercise a fiscal power does not transfer that subject to the provinces. Our conclusion rests primarily upon Article 142 of the constitution. Mere overlap in economic burden does not establish repugnancy under Article 143; an identified conflict with competent federal law attracts the consequence prescribed therein.

23. Export zero-rating under section 4 of the Sales Tax Act, 1990 operates within its statutory scope and does not exempt exports from every otherwise lawful domestic charge. Nor does GATT[2] universally prohibit export duties: Article XI:1

[2] General Agreement on Tariffs and Trade 1994

distinguishes duties, taxes and other charges from quantitative restrictions. Article VIII:1(a), concerning service-related border fees, bears more directly upon the submissions, but treaty provisions cannot redistribute legislative power within Pakistan. The taxpayers succeed on the domestic constitutional grounds already identified, without recourse to the broader treaty proposition advanced. Article 160 of the constitution and the applicable National Finance Commission arrangements distinguish the power to levy a federal tax from entitlement to its proceeds. A Province's share does not authorize it to impose that tax independently. Equally, two competent levies are not unconstitutional merely because they affect the same goods. The defect here is legislative incompetence, not duplication; fiscal need cannot supply the missing power.

24. Sections 13 and 14 of the Sindh Act provide for validation and indemnity, while section 1(3) gives the enactment effect from 1 July 1994. Read as a whole, an enactment need not repeat its retrospective operation in the charging provision. Retrospectivity, however, cannot cure legislative incompetence. A validating law must fall within the legislature's authority and remove the defect underlying the earlier adjudication. Neither deemed validation of past collections nor a clause overriding judgments can cure an invasion of the exclusive federal field. Pleas of finality, withdrawal, compromise or past and closed transactions remain subject to the particular orders and parties concerned.

25. The objection to delegated rate-setting requires no separate determination. Delegated legislation can neither exceed the parent enactment nor supply legislative competence; its validity otherwise depends upon the enabling provision and constitutional limits. Rules, notifications and recovery measures founded upon the unconstitutional charge consequently fall to that extent: *sublato fundamento cadit opus*.

26. Claims concerning the former tribal areas under the pre-merger Articles 246 and 247 of the constitution raise questions of territorial application requiring examination of the relevant instruments and periods. Neither those provisions nor Article

37(f) establishes a perpetual exemption. As legislative incompetence disposes of the challenged charge, these alternative grounds require no final determination. Articles 4 and 18 likewise confer no general immunity from otherwise competent taxation.

27. The challenge to legislative competence is maintainable notwithstanding ordinary fiscal remedies. Neither a departmental appeal nor a statutory bar can preclude constitutional scrutiny of the legislature's power to impose the charge. Individual disputes concerning payment, quantification or refunds nevertheless remain subject to the appropriate administrative or judicial process.

28. The impugned judgments gave controlling weight to the infrastructure purpose, movement of goods and asserted compensatory character of the cess without first establishing provincial legislative competence. None supplies an independent provincial basis for the challenged import, export and external-transit charges. The Federation's submission is accepted to that extent because it accords with the constitutional allocation of power; federal concurrence is not itself determinative.

29. The declaration of invalidity is confined to the provisions and applications adjudicated. The earlier import-export charge under section 94 of Finance Act, the corresponding Sindh charge, and the import, export and international or interprovincial transit limb of section 3(1)(b) of the amended 2022 Act are unsustainable to the extent challenged. The distinct domestic limb in section 3(1)(a) requires separate constitutional analysis, including under Entry 49. We express no concluded opinion on purely intra provincial applications beyond the demands before us. This reservation neither validates those applications nor permits recovery of the invalid charge by mere re labelling.

30. The impugned judgments, insofar as they uphold the challenged levies, proceed upon an erroneous construction of the respective enactments by treating the stated infrastructure purpose and asserted compensatory character of the cess as determinative of its constitutional validity. The proper inquiry

concerns the statutory event attracting liability and the levy's true nature and operation. Read as a whole, the challenged charging provisions attach liability to the import, export or transit of goods; references to infrastructure, road carriage or distance do not, by themselves, establish an independent provincial basis for the charge. The High Courts thus confused the purpose for which the proceeds were to be applied with the subject upon which the levy was imposed, and consequently failed to give effect to the constitutional limits upon provincial legislative competence.

31. Consequently, the taxpayers' civil appeals are allowed, and their petitions are converted into appeals and allowed. The impugned judgments are accordingly set aside, and the transferred cases of the taxpayers are also allowed. The miscellaneous applications and C.M. Appeal No.75/2025 stand disposed of. The corresponding charging provisions and all dependent rules, notifications, assessments and recovery measures are declared to be unconstitutional and without lawful authority. No demand, surcharge or penalty founded solely upon those charges shall be enforced. Securities furnished solely for the invalid charges shall be discharged upon verification and subject to any subsisting order governing their disposal. The Provinces remain free to enact constitutionally competent infrastructure or service charges on goods manufactured and consumed within the Province. No order as to costs.

CHIEF JUSTICE

JUDGE

***Announced in Open Court at Islamabad on* 19/11/2026.**

Approved for reporting

RajaAhsan/-