FEDERAL CONSTITUTIONAL COURT OF PAKISTAN

(Original/Appellate/Advisory/Review Jurisdiction)

Present:

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

F.C.R.P.150/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1262/2020]*	*M/s Pacific Exim (Private) Limited,* ***Vs.*** *Federation of Pakistan thr. Secretary Ministry of Law, Justice and Parliamentary Affairs, Islamabad and others*
F.C.R.P.151/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1263/2020]*	*Agven Pvt. Limited thr. its authorized representative namely Mr. Zahoor Motiwala* ***Vs.*** *Federation of Pakistan thr. the Secretary Ministry of Finance, Islamabad and others*
F.C.R.P.152/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1265/2020]*	*M/s. Chawla International, Karachi* ***Vs.*** *Federation of Pakistan thr. Secretary Ministry of Law, Justice & Parliamentary Affairs Division and others*
F.C.R.P.153/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1266/2020]*	*M/s. Pacific Exim (Pvt) Limited* ***Vs.*** *Federation of Pakistan thr. the Secretary Ministry of Law, Justice and Parliamentary Affairs and others*
F.C.R.P.154/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1267/2020]*	*AGVEN (Pvt.) Ltd. thr. its authorized representative namely Mr. Zahoor Motiwala Karachi* ***Vs.*** *Federation of Pakistan thr. Secretary, M/o Finance, Islamabad and others*
F.C.R.P.155/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1374/2020]*	*M/s. Chawla International, Karachi* ***Vs.*** *Federation of Pakistan thr. Secy, M/o Law, Justice and Parliamentary Affairs Division, Govt. of Pakistan, Islamabad and others*
F.C.R.P.156/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1375/2020]*	*M/s. Chawla International, Karachi* ***Vs.*** *Federation of Pakistan thr. Secy, M/o Law, Justice and Parliamentary Affairs Division, Govt. of Pakistan, Islamabad and others*
F.C.R.P.157/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1483/2020]*	*The Searle Company Limited* ***Vs.*** *Federation of Pakistan, thr. its Secretary, Revenue Division, Government of Pakistan, Islamabad and others*
F.C.R.P.158/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1484/2020]*	*The Searle Company Limited* ***Vs.*** *Federation of Pakistan, thr. its Secretary, Revenue Division, Government of Pakistan, Islamabad and others*
F.C.R.P.159/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1485/2020]*	*The Searle Company Limited* ***Vs.*** *Federation of Pakistan, thr. its Secretary, Revenue Division, Government of Pakistan, Islamabad and others*
F.C.R.P.160/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1503/2020]*	*The Searle Company Limited, Karachi* ***Vs.*** *Federation of Pakistan thr. its Secretary Revenue Division,Islamabad and others*

F.C.R.P.161/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1519/2020]
JS Bank Ltd, Karachi ***Vs.*** *Federation of Pakistan thr. Secretary M/o Finance, Islamabad and others*

F.C.R.P.162/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1520/2020]
JS Bank Ltd, Karachi ***Vs.*** *Federation of Pakistan, through the Secretary, Finance Divisions, Islamabad & others*

F.C.R.P.163/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1521/2020]
JS Bank Ltd, Karachi ***Vs.*** *Federation of Pakistan, through the Secretary, Finance Division Islamabad & others*

F.C.R.P.164/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1522/2020]
JS Bank Ltd, Karachi ***Vs.*** *Federation of Pakistan, through the secretary, Finance Divisions, Islamabad & others*

F.C.R.P.165/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1491/2021]
The Searle Company Limited ***Vs.*** *Federation of Pakistan thr. Secretary Revenue Division Islamabad and others*

F.C.R.P.166/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.566/2023]
JS Bank Limited Karachi thr. its Authorized Attorney Mr. Mumtaz Akram Khan ***Vs.*** *Federation of Pakistan through the Secretary Minister of Finance Islamabad & others*

F.C.R.P.167/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.567/2023]
JS Bank Limited, Karachi. ***Vs.*** *Federation of Pakistan through the Secretary, Finance Division Islamabad & others*

F.C.R.P.168/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1730/2024]
JS Bank Limited ***Vs.*** *Federation of Pakistan, through the Secretary Finance Division & others*

F.C.R.P.169/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1498-L/2024]
Total Parco Pakistan Limited, (now Parco Gunvor Limited) ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.170/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1500-L/2024]
JDW Sugar Mills Limited, etc. ***Vs.*** *Commissioner Inland Revenue & others*

F.C.R.P.171/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1507-L/2024]
Almoiz Industries Limited, etc. ***Vs.*** *Chief Commissioner Inland Revenue & others*

F.C.R.P.172/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1870-L/2024]
JDW Sugar Mills Ltd. ***Vs.*** *Chief Commissioner Inland Revenue, Large Taxpayers Office, Tax House, Nabha Road, Lahore*

F.C.R.P.173/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1876-L/2024]
Gas & Oil Pakistan Ltd., Lahore ***Vs.*** *Commissioner Inland Revenue*

F.C.R.P.174/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1878-L/2024]
Almoiz Industries Limited, Lahore ***Vs.*** *Chief Commissioner Inland Revenue & others*

F.C.R.P.175/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1958-L/2024]
Total Parco Pakistan Limited ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.176/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1966-L/2024]*	*M/s Suraj Fertilizer Industries (Pvt.) Limited, Lahore* ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*
F.C.R.P.177/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1084-L/2025]*	*Defence Housing Authority, Lahore* ***Vs.*** *The Commissioner Inland Revenue & others*
F.C.R.P.178/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case172/2026]*	*Hoechst Pakistan Limited* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.179/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case173/2025]*	*Al-Karam Textile Mills Pvt Ltd* ***Vs.*** *Federation of Pakistan through secretary revenue division & others*
F.C.R.P.180/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case180/2025]*	*A.J. Textile Mills Limited* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.181/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case183/2025]*	*Fazal Ahmed Sheikh* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.182/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case192/2025]*	*Danish Iqbal* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.183/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case196/2025]*	*Arif Habib Corporation Limited* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.184/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case201/2025]*	*Faisal Ahmed* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.185/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case202/2025]*	*Y.B. Holdings Pvt. Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.186/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case203/2025]*	*Muhammad Arif Habib* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.187/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case208/2025]*	*Habib Metro Pakistan Pvt. Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.188/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case209/2025]*	*Ghulam Muhammad* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.189/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case210/2025]*	*Saima Shahbaz Malik* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.190/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case215/2025]*	*M/s. Mackinnon Mackenzie & Co. of Pakistan (Pvt.) Ltd* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.191/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case217/2025]*	*Fawad Ahmed Mukhtar* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.192/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case220/2025]
M/s Frontier Foundry Steel Limited ***Vs.*** *Federal Board of Revenue & others*

F.C.R.P.193/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case221/2025]
Pak Arab Fertilizer Limited ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.194/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case223/2025]
Habibullah Khan ***Vs.*** *Federation of Pakistan through secretary revenue division & others*

F.C.R.P.195/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case229/2025]
Shahzad Saleem ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.196/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case236/2025]
Blessed Textiles Limited. ***Vs.*** *Federation of Pakistan through secretary revenue division & others*

F.C.R.P.197/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case238/2025]
Pakistan Refinery Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.198/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case250/2025]
United Towel Exporter Pvt. Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.199/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case252/2025]
Syed Babar Ali ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.200/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case665/2025]
Siza Pvt. Ltd and others ***Vs.*** *Federation of Pakistan through secretary revenue Division & others*

F.C.R.P.201/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case270/2025]
Muhammad Ali Tabba ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.202/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case277/2025]
Rana Nasim Ahmed ***Vs.*** *Federation of Pakistan Through its Secretary Revenue Division & others*

F.C.R.P.203/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case285/2025]
International Terminal Holding Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.204/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case307/2025]
Shahbaz Yasin Malik ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.205/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case310/2025]
Syed Hyder Ali, etc. ***Vs.*** *Federation of Pakistan through its Secretary Revenue Division & others*

F.C.R.P.206/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case311/2025]
Danish Ali Lakhani ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.207/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case312/2025]
Rajby Industries ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.208/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case.318/2025]*	*Bhanero Textiles Mills Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.209/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case323/2025]*	*Shahid Malik* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.210/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case333/2025]*	*Sami Pharmaceuticals Pvt. Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.211/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case337/2025]*	*Hilton Pharma Pvt. Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.212/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case340/2025]*	*Faisal Spinning Mills Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.213/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case342/2025]*	*Fatima Sugar Mills Ltd. & others* ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*
F.C.R.P.214/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case346/2025]*	*Nishat Chunian Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.215/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case348/2025]*	*Mega Conglomerate (Pvt) Ltd. & others* ***Vs.*** *Federation of Pakistan thr. Secretary Revenue Division & Others*
F.C.R.P.216/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case349/2025]*	*Engro Corporation Ltd.* ***Vs.*** *Federation of Pakistan & others*
F.C.R.P.217/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case355/2025]*	*DIC Pakistan Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.218/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case357/2025]*	*Sindh Engro Coal Mining Company* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.219/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case363/2025]*	*Packages Convertors Ltd* ***Vs.*** *Federation of Pakistan through its Secretary Revenue Division & others*
F.C.R.P.220/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case364/2025]*	*IGI Holdings Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.221/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case366/2025]*	*Muneer Bhimjee.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.222/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case374/2025]*	*Iqbal Ali Lakhani* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.223/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case379/2025]*	*Fauji Fertilizer Company Ltd. & Others* ***Vs.*** *Federal Board of Revenue Islamabad & others*

F.C.R.P.224/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case382/2025]
Thar Power Company limited ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.225/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case393/2025]
Bulleh Shah Packaging (Pvt.) Ltd. ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.226/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case405/2025]
Tri Pack Films Ltd. ***Vs.*** *Federation of Pakistan through the Secretary Revenue Division Constitutional Avenue, Islamabad & others*

F.C.R.P.227/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case406/2025]
Engro Powergen Thar Pvt. Limited ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.228/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case407/2025]
Rafiq Bhimjee ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.229/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case412/2025]
Mindbridge Pvt. Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.230/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case414/2025]
Packages Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.231/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case422/2025]
Emaar DHA Islamabad Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.232/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case427/2025]
Fauji Fertilizer Bin Qasim Pvt. ***Vs.*** *Federal board of Revenue through its chairman FBR House & others*

F.C.R.P.233/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case437/2025]
Parveen Bashir ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.234/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case439/2025]
Hanif Abdullah Shakoor ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.235/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case445/2025]
Muhammad Kashif ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.236/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case452/2025]
Jubilee Corporation ***Vs.*** *Federation of Pakistan through its secretary Revenue division & others*

F.C.R.P.237/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case465/2025]
Sapphire Finishing Mills Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.238/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case466/2025]
Yaqoob Ahmed ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.239/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case469/2025]
Dawood Lawrencepur Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.240/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case476/2025]*	*Abdul Samad* ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*
F.C.R.P.241/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case479/2025]*	*Ahmed Javed* ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*
F.C.R.P.242/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case481/2025]*	*Zahid Majeed* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.243/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case486/2025]*	*International Brands Pvt. Ltd.* ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*
F.C.R.P.244/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case490/2025]*	*Zain Bashir* ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*
F.C.R.P.245/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case498/2025]*	*The Searle Company Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.246/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case501/2025]*	*Overseas Pakistan Investors A.G* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.247/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case508/2025]*	*M/s Martin Dow Ltd.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.248/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case510/2025]*	*Gul Ahmed Wind Power Ltd.* ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*
F.C.R.P.249/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.521/2025]*	*Artistic Garment Industries and others* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.250/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case524/2025]*	*Muhammad Zaki Bashir and others* ***Vs.*** *Federal Board of Revenue thr. Its Chairman*
F.C.R.P.251/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case525/2025]*	*Saad Iqbal* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.252/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case545/2025]*	*M. Yasin Malik* ***Vs.*** *Federation of Pakistan thr ITS Secretary Revenue Division Constitution Avenue*
F.C.R.P.253/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case548/2025]*	*Robert Finance Corporation A.G.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.254/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case552/2025]*	*Shabbir Diwan* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.255/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case568/2025]*	*Martin Dow Market Ltd* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.256/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case581/2025]
Shahzain Shahbaz Malik ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.257/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case595/2025]
Colgate Palmolive Pakistan Limited ***Vs.*** *Federation of Pakistan through its secretary Revenue Division, Constitution Avenue, Islamabad*

F.C.R.P.258/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case597/2025]
Gatron (Industries) Ltd ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.259/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case599/2025]
Diamond Fabrics Ltd & others ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.260/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case600/2025]
M/s Mustaqim Dying Printing Industries (Pvt) Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.261/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case602/2025]
Shabbir Ahmed ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.262/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case603/2025]
Krystallite Products Pvt. Ltd. ***Vs.*** *Federation of Pakistan*

F.C.R.P.263/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case604/2025]
Indus Motors Company Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.264/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case605/2025]
Zahra Textile Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.265/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case608/2025]
Sapphire Textile Mills Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.266/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case609/2025]
Cybernet Internet Services Pvt, Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.267/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case611/2025]
Prosperity Weaving Mills Limited ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.268/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case619/2025]
Gul Ahmed Energy Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.269/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case624/2025]
Muhammad Asim, ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.270/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case629/2025]
Muhammad Dawood ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.271/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case633/2025]
Muhammad Tahreen Shamim ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.272/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case639/2025]
Elloct Spinning Mills Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.273/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case642/2025]
Margaret Alizabeth Majeed others ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.274/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case643/2025]
Nagina Cotton Mills Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.275/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case646/2025]
Gul Ahmad Textile Mills Ltd. & others ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.276/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case650/2025]
Premier Fashions Pvt. Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.277/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case651/2025]
Thal Ltd. & others ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.278/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case655/2025]
Reliance Cotton Spinning mills Limited ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.279/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case688/2025]
Novatex Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.280/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case672/2025]
Ziad Bashir ***Vs.*** *Federation of Pakistan through its secretary Revenue Division & others*

F.C.R.P.281/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case673/2025]
Metro Wind Power Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.282/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case678/2025]
Bank Islami Pakistan Ltd & others ***Vs.*** *Federation of Pakistan through the secretary Ministry of Finance & others*

F.C.R.P.283/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case930/2025]
Siza Commodities Pvt. Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.284/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case683/2025]
Mohomed Bashir ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.285/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case686/2025]
Javed Ahmed ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.286/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case693/2025]
Fatima Fertilizer company Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.287/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case694/2025]
The Hub Power Company Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.288/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case698/2025]
Engro Vopak Terminal Limited ***Vs.*** *Federation of Pakistan & another*

F.C.R.P.289/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case700/2025]
Metro Power Co. Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.290/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case703/2025]
Rushna Malik ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.291/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case709/2025]
Natasha Iqbal ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.292/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case714/2025]
Ahmed Fine Textile Mills limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.293/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case718/2025]
Reliance Cotton Spinning Mills Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.294/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case722/2025]
Shagufta Ghulam ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.295/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case726/2025]
ATC Holdings Pvt Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.296/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case728/2025]
Bank Al-Falah Ltd ***Vs.*** *Federation of Pakistan through Secretary Ministry of Finance Islamabad & others*

F.C.R.P.297/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case731/2025]
Lucky Cement Ltd ***Vs.*** *Federation of Pakistan through Secretary Ministry of Finance Islamabad & others*

F.C.R.P.298/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case733/2025]
Bank Islamic Pakistan Ltd ***Vs.*** *Federation of Pakistan through Secretary, Ministry of Finance & others*

F.C.R.P.299/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case738/2025]
Bank Islami Pakistan Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.300/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case742/2025]
Wafi Energy Pakistan Limited Formerly, Shell Pakistan Limited ***Vs.*** *Federation of Pakistan through Secretary Ministry of Finance, Islamabad & others*

F.C.R.P.301/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case745/2025]
JS Bank Limited ***Vs.*** *Federation of Pakistan, etc.*

F.C.R.P.302/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case751/2025]
Meezan Bank Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.303/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case752/2025]
Amin Tai Pvt. Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.304/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case753/2025]
Khursheed Bano Iqbal ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.305/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case755/2025]
Jawaid Iqbal ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.306/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case760/2025]
Fauji Fertilizer Co. Ltd. and another ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.307/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case761/2025]
Fauji Fertilizer Bin Qasim Limited & another ***Vs.*** *Federation of Pakistan, through secretary Revenue Division & others*

F.C.R.P.308/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case770/2025]
Babar Ali Foundation ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.309/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case774/2025]
Alia Javed ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.310/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case778/2025]
Gadoon Textile Mills Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.311/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case780/2025]
United Bank Limited ***Vs.*** *Pakistan through secretary Ministry of Finance, Islamabad & others*

F.C.R.P.312/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case786/2025]
Muhammad Saleem Bikiya ***Vs.*** *Federation of Pakistan through secretary Revenue Division Ex-officio chairman FBR & others*

F.C.R.P.313/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case790/2025]
Lotte Chemical Pakistan ***Vs.*** *Federation of Pakistan through secretary Ministry of finance, Islamabad & others*

F.C.R.P.314/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case791/2025]
Arif Habib Equity Pvt Ltd ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.315/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case805/2025]
Fauji Fertilizer company limited & others ***Vs.*** *Commissioner Inland Revenue Islamabad & others*

F.C.R.P.316/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case829/2025]
EMAAR DHA Islamabad Limited ***Vs.*** *Commissioner Inland Revenue Large Taxpayer office & others*

F.C.R.P.317/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case842/2025]
Fauji Fertilizer Co. Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.318/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case844/2025]
Fauji Fertilizer Bin Qasim Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.319/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case862/2025]
Fauji Fertilizer Bin Qasim Ltd. ***Vs.*** *Commissioner Inland Revenue (LTO) & others*

F.C.R.P.320/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case868/2025]
Frontier Foundry Steel limited ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.321/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case900/2025]
Abdul Rehman Khanji ***Vs.*** *Federation of Pakistan through its Secretary Revenue Division & others*

F.C.R.P.322/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1348/2020]
Shamimuddin Ahmed & others ***Vs.*** *Federation of Pakistan through Secretary, Revenue Division (FBR) 5-Constitutional Avenue, Islamabad & others*

F.C.R.P.323/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1547-L/2024]
Khalid Hadayat Ullah Sufi ***Vs.*** *Commissioner of Inland Revenue & others*

F.C.R.P.324/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1600-L/2024]
M/s Sialkot International Airport Limited. ***Vs.*** *Commissioner Inland Revenue, etc*

F.C.R.P.325/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1687-L/2024]
M/s Sufi Oil Extraction Pvt Ltd., Lahore ***Vs.*** *Commissioner Inland Revenue, Lahore & others*

F.C.R.P.326/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1908-L/2024]
M/s Kohinoor Textile Mills Ltd., Lahore ***Vs.*** *Commissioner Inland Revenue, Lahore & others*

F.C.R.P.327/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1860-L/2024]
Lahore Grammar School Pvt Ltd., Lahore ***Vs.*** *Commissioner Inland Revenue, Lahore*

F.C.R.P.328/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1533-L/2024]
Hamza Vegetable Oil Refinery & Ghee Mills (Pvt) Ltd. ***Vs.*** *Commissioner of Inland Revenue, etc*

F.C.R.P.329/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1664-L/2024]
Tariq Ullah Sufi ***Vs.*** *Commissioner Inland Revenue, Lahore & others*

F.C.R.P.330/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case984/2025]
M/s Maple Leaf Capital Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.331/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case888/2025]
Anwar Saifullah Khan ***Vs.*** *Commissioner Inland Revenue, etc*

F.C.R.P.332/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case52/2025]
M/s Pioneer Cement Ltd ***Vs.*** *Federation of Pakistan and others*

F.C.R.P.333/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case928/2025]
Amin Muhammad Lakhani ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.334/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case929/2025]
Amin Issa Tai ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.335/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case936/2025]
Vision Holdings Middle East Ltd. ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.336/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case940/2025]
Aaliya Kamal ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.337/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case942/2025]
Imperial Developers and Builders Pvt. Ltd. ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.338/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case944/2025]
Ronak Iqbal Lakhani ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.339/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case953/2025]
Reena Azim ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.340/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case957/2025]
Mega Food Pvt Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.341/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case961/2025]
Anushka Lakhani ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.342/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case962/2025]
Bilal Ali Lakhani ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.343/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case964/2025]
Fatima Lakhani ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.344/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1002/2025]
Zohra Habib Hafiz Ashan Ahmad and another ***Vs.*** *Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.345/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1017/2025]
Thatta Cement Company Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.346/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1026/2025]
M/s Gatlene Industries (Private) Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.347/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1347/2020]
M/s. Advance Telecom ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.348/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1090/2025]
Greaves Airconditioning Pvt Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.349/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1112/2025]
Pakistan Petroleum Limited ***Vs.*** *Federation of Pakistan through Secretary Revenue Division and others*

F.C.R.P.350/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1113/2025]
Pakistan Petroleum Limited ***Vs.*** *Federation of Pakistan through Secretary Revenue Division and others*

F.C.R.P.351/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.126-K/2023]
Wafi Energy Pakistan Limited Formerly, Shell Pakistan Limited ***Vs.*** *Commissioner Inland Revenue Large Taxpayers (LTO), Federal Board of Revenue, Karachi*

F.C.R.P.352/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.129-K/2023]

Engro Polymer and Chemicals Limited & others ***Vs.*** *Federation of Pakistan thr the Secretary Finance Division, Islamabad*

F.C.R.P.353/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.130-K/2023]

Engro Fertilizer Limited & others ***Vs.*** *Federation of Pakistan through the Secretary Finance Division & others*

F.C.R.P.354/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.177-K/2023]

Martin Dow Marker Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.355/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.182-K/2023]

Lotte Chemical Pakistan Limited ***Vs.*** *Commissioner Inland Revenue LTO Federal Board of Revenue, Karachi*

F.C.R.P.356/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.187-K/2023]

Engro Elengy Terminal (Pvt) Ltd. & others ***Vs.*** *Federation of Pakistan through the Secretary, Finance Division Islamabad & others*

F.C.R.P.357/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.190-K/2023]

Martin Dow Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.358/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.414-K/2023]

IBL Operation (Pvt) Limited & others ***Vs.*** *Federation of Pakistan through its Secretary, Revenue Division Constitution Avenue, Islamabad*

F.C.R.P.360/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1/2025]

Total Parco Pakistan Limited ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.361/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case36/2025]

JDW Sugar Mills Limited. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.362/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1351/2020]

M/s. Advance Telecom ***Vs.*** *Federation of Pakistan through Secretary, Revenue Division, Constitutional Avenue, Islamabad & others*

F.C.R.P.363/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1056/2025]

Cherat Cement Company Limited ***Vs.*** *Federation of Pakistan and others*

F.C.R.P.364/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1057/2025]

Cherat Cement Company Limited and another ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.365/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1072/2025]

M/s Frontier Foundry Steel Limited ***Vs.*** *The Federation of Pakistan and others*

F.C.R.P.366/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case3/2026]

Thatta Cement Company limited ***Vs.*** *The Federation of Pakistan through Secretary Revenue Division & others*

F.C.R.P.367/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case5/2026]

Pakistan Petroleum Limited ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.368/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case440/2025]*	*Bank Islamic Pakistan Limited* ***Vs.*** *Federal Board of Revenue, through the chairman, Federal Board of Revenue, FBR House, Constitution Avenue, Islamabad*
F.C.R.P.369/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1659-L/2024]*	*Kay & Emms Pvt Ltd., Faisalabad & others* ***Vs.*** *Commissioner Inland Revenue, Faisalabad & others*
F.C.R.P.370/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case1086/2025]*	*Greaves Pakistan Pvt Limited* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.371/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case724/2025]*	*Siza Service Pvt. Ltd* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.372/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case109/2025]*	*Khurram Tariq* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.373/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case841/2025]*	*Shoaib Anwar Malik* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.374/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case838/2025]*	*Attock Petroleum Ltd. Employees Welfare Trust,* ***Vs.*** *Federation of Pakistan, etc*
F.C.R.P.375/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case837/2025]*	*Pakistan Oil Field Ltd.* ***Vs.*** *Federation of Pakistan, etc.*
F.C.R.P.376/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case839/2025]*	*Attock Refinery Limited* ***Vs.*** *Federation of Pakistan and others*
F.C.R.P.377/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case840/2025]*	*Attock Petroleum Limited* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.378/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case885/2025]*	*UPLHC 1 Ltd.etc* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.379/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case561/2025]*	*International Power UCH Holding B.V.* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.380/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case583/2025]*	*UPLHC II Ltd* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.381/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case542/2025]*	*UPLHC-1 Limited* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.382/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case806/2025]*	*The Attock Oil Company Limited* ***Vs.*** *Federation of Pakistan, ETC.*
F.C.R.P.383/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case819/2025]*	*International Power UCH Holding B.V.* ***Vs.*** *Federation of Pakistan thr. Secretary Revenue Division Pak Secretariat Islamabad*

F.C.R.P.384/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case801/2025]
Pakistan Oil Field Ltd ***Vs.*** *Federation of Pakistan, etc.*

F.C.R.P.385/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case847/2025]
Attock Oil Company Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.386/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case882/2025]
UPLHC-II Limited ***Vs.*** *Federation of Pakistan through Secretary, Revenue Division, Pak Secretariat Islamabad*

F.C.R.P.387/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case549/2025]
Dawood Lawrencepur Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.388/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case924/2025]
Babar Ali Lakhani ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.389/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1359/2020]
M/s. Usman Steels (Pvt) Ltd. ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.390/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1350/2020]
M/s. Advance Telecom ***Vs.*** *Federation of Pakistan & others*

F.C.R.P.391/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case343/2025]
Pakistan Oil Mills Pvt. Ltd ***Vs.*** *Federal Board of Revenue through its chairman FBR Islamabad & others*

F.C.R.P.392/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.423-K/2025]
Rizwan Diwan & others ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.393/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case675/2025]
Artistic Milliners Pvt Limited ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.394/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case935/2025]
Aleezeh Zulfiqar Lakhani ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.395/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1340/2020]
M/s. Advance Telecom ***Vs.*** *Federation of Pakistan & others*

T.Case133/2026
[W.P.107/2026 transferred from Islamabad High Court]
M/s. Poly Pack (Pvt.) Ltd, through its Chief Accountant ***Vs.*** *The Federation of Pakistan, through Secretary Revenue Division Pak Secretariat & another*

F.C.R.P.2-L/2026
[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.231-L/2023]
Power Management Company (Pvt) Limited ***Vs.*** *The Federation of Pakistan through the Secretary Finance Division, Islamabad, etc*

F.C.R.P.4-L/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case78/2025]
Del Projects Pvt Ltd ***Vs.*** *Federation of Pakistan and others*

F.C.R.P.5-L/2026
[for review of short order/judgment 27.01.2026 passed by this Court in T.Case76/2025]
Descon Oxychem Pvt Ltd ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*

F.C.R.P.8-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in T.Case77/2025]*	*Del Processing Pvt Ltd* ***Vs.*** *Federation of Pakistan through secretary finance division Pakistan secretariat, Islamabad & others*
F.C.R.P.9-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1991-L/2024]*	*Descon Oxychem Pvt Ltd., Lahore & others* ***Vs.*** *The Federation of Pakistan, through Secretary Revenue Division & others*
F.C.R.P.10-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1987-L/2024]*	*Del Projects Pvt Ltd., Lahore & others* ***Vs.*** *Federation of Pakistan through secretary Finance Division Pakistan Secretariat, Islamabad & others*
F.C.R.P.11-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1706-L/2024]*	*Descon Oxychem Pvt Ltd., Lahore & others* ***Vs.*** *Federation of Pakistan through secretary Finance Division, Pakistan Secretariat, Islamabad & others*
F.C.R.P.12-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A1726-L/2024]*	*Altern Energy Limited* ***Vs.*** *Federation of Pakistan through secretary finance division, Pakistan Secretariat, Islamabad & others*
F.C.R.P.13-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A1934-L/2024]*	*Del Processing Pvt Ltd., Lahore & others* ***Vs.*** *Federation of Pakistan through secretary Revenue Division & others*
F.C.R.P.14-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1244/2020]*	*Maple Leaf Cement Factory Limited thr. its Group Director Finance, Syed Mohsin Raza Naqvi* ***Vs.*** *Federation of Pakistan thr. Secretary Revenue, Islamabad and others*
F.C.R.P.15-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.A.1261/2020]*	*M/s Saif Holding Ltd* ***Vs.*** *The Federation of Pakistan thr. its Secretary Finance, Revenue Division, Islamabad & others*
F.C.R.P.16-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1634-L/2024]*	*Medequips SMC Pvt Ltd., Lahore* ***Vs.*** *Commissioner Inland Revenue, Lahore*
F.C.R.P.17-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1805-L/2024]*	*M/s High Noon Laboratories, Lahore* ***Vs.*** *Commissioner Inland Revenue, Lahore & others*
F.C.R.P.18-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1814-L/2024]*	*High Noon Laboratories Ltd.* ***Vs.*** *Commissioner Inland Revenue.*
F.C.R.P.19-L/2026 *[for review of short order/judgment 27.01.2026 passed by this Court in C.P.L.A.1678-L/2024]*	*Highnoon Laboratories Limited, Lahore* ***Vs.*** *Commissioner Inland Revenue, Lahore & others*
C.M.A.175-K/2024 *[Application for Permission to file and argue the C.P.L.A.]*	*Commissioner Inland Revenue Zone-VI* ***Vs.*** *M/s Oil Processors & Refines Pvt. Ltd. and others*

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Date of Hearing : 02.11.2026

JUDGMENT

AMIN-UD-DIN KHAN, CJ.- Through the instant review petitions, the petitioners invoke the review jurisdiction of this Court, seeking reappraisal and reconsideration of the short-order/judgment dated 27.01.2026, whereby a consolidated batch of petitions, appeals and transferred cases, emanating from divergent pronouncements of various High Courts concerning the vires of the super tax levied under sections 4B and 4C of the Income Tax Ordinance, 2001, was conclusively adjudicated. By the judgment sought to be reviewed, this Court, upon examination of the constitutional and statutory framework governing the impugned super tax, affirmed the constitutional validity of the aforesaid provisions, thereby sustaining their legislative efficacy and enforceability.

2. We have heard learned counsel for the review petitioners at considerable length and examined the grounds urged in support of the review petitions in the light of the judgment under review.

3. The cardinal question falling for determination is whether the petitioners have demonstrated any error apparent on the face of the record, material omission or other legally cognizable infirmity justifying the invocation of this Court's circumscribed

review jurisdiction. It is a settled principle of jurisprudence that review, being an exceptional and narrowly confined jurisdiction, is neither synonymous with nor a surrogate for appellate adjudication. Its exercise is warranted only to rectify a manifest error, patent illegality or other infirmity falling within the recognized parameters of review, and not to reopen controversies conclusively adjudicated. Mere disagreement with the reasoning or conclusions of the judgment, or the plausibility of an alternative interpretation, affords no juridical foundation for review. The jurisdiction cannot, therefore, be employed as a disguised appeal or an instrument for rehearing the matter on merits.

4. Tested on the touchstone of the foregoing principles, the judgment under review manifests a comprehensive adjudication of the constitutional vires and statutory applicability of sections 4B and 4C of the Income Tax Ordinance, 2001 ("the Ordinance"), upon a meticulous examination of the governing constitutional provisions, legislative scheme and competing submissions. The questions concerning Parliament's legislative competence, the juridical character and incidence of the impugned levies, their retrospective operation, constitutional equality and the differential treatment of taxable income were duly considered and conclusively determined through a harmonious construction of the charging provisions and relevant Schedules to the Ordinance. No material question, jurisdictional infirmity or determinative aspect of the controversy has been demonstrated to have eluded judicial consideration so as to warrant interference in review jurisdiction.

5. Qua legislative competence, this Court categorically determined that the super tax levied under sections 4B and 4C of the Ordinance falls squarely within the constitutional ambit of a tax on income contemplated by Entry 47 of Part I of the Federal Legislative List, Fourth Schedule to the Constitution, thereby attracting Parliament's legislative competence and the procedure prescribed for Money Bills under Article 73 thereof. The supplementary character of the levy, notwithstanding the prior subjection of the same income to taxation, does not *ipso facto* vitiate its constitutional validity or legislative efficacy. The petitioners have failed to demonstrate any patent constitutional

transgression, jurisdictional defect or error apparent on the face of the record capable of unsettling this definitive determination within the circumscribed parameters of review jurisdiction.

6. The challenge to the retrospective operation of section 4C of the Ordinance was likewise subjected to express judicial scrutiny. This Court, upon examining the legislative intendment governing its applicability from Tax Year 2022 and the revised rates prescribed for Tax Year 2023, delineated the permissible constitutional contours of retrospective fiscal legislation, while maintaining the juridical distinction between the accrual of a statutory tax liability and its subsequent assessment or recovery. The petitioners have established no baldfaced illegality or error ostensible on the face of the record in the resultant determination. Their contentions, in substance, merely seek to reagitate an issue already adjudicated, which is impermissible within the restricted province of review jurisdiction.

7. The objection predicated upon Article 25 of the Constitution is equally untenable. This Court, having subjected the income-based classifications and differential fiscal treatment prescribed under the relevant Schedules to constitutional scrutiny, determined that the impugned distinctions bear a rational nexus with the legislative object. The constitutional guarantee of equality does not interdict reasonable fiscal classification but proscribes arbitrary or invidious discrimination amongst similarly situated persons. Within constitutional constraints, the legislature enjoys latitude in delineating taxable classes, prescribing thresholds and calibrating rates of taxation. The impugned provisions having been adjudged constitutionally permissible on these parameters, no material constitutional consideration overlooked by this Court, patent infirmity or error apparent on the face of the record has been demonstrated to warrant reopening the determination in review jurisdiction.

8. Likewise, the questions relating to computation of income, inclusion of capital gains and applicability of section 4C to income governed by separate or final taxation regimes were conclusively adjudicated through a harmonious construction of the relevant

statutory provisions. This Court recognized section 4C as an independent charging provision, maintaining the juridical distinction between the incidence of taxation and its computational and recovery machinery. A distinct mode of taxation does not, *ipso facto*, confer immunity from an independent statutory levy absent an express exemption or necessary statutory exclusion. The petitioners have failed to establish any statutory bar, material inconsistency or error apparent warranting review.

9. The judgment duly considered the statutory protections applicable to petroleum exploration and production companies under the Fifth Schedule and relevant Petroleum Concession Agreements, as well as exemptions available to qualifying benevolent, provident, pension, gratuity and similar funds under section 53 read with the Second Schedule to the Ordinance. Thus, the applicable statutory exceptions were neither overlooked nor disregarded. Any question of individual assessment or implementation must be resolved in accordance with the governing law and does not constitute a ground for review.

10. We find no merit in the contention that this Court was bound by the judgments of the Supreme Court of Pakistan. Following the Constitution (Twenty-seventh Amendment) Act, 2025, this Court exercises independent constitutional jurisdiction, and judgments of the Supreme Court, though possessing persuasive value, are not binding upon it. Mere divergence of judicial opinion, therefore, constitutes no ground for review. The contention is accordingly repelled.

11. The judgment under review conclusively determined substantial constitutional and fiscal questions involving different tax years and categories of taxpayers. Neither the financial implications nor the number of affected persons enlarges the limited scope of review jurisdiction. In the absence of any legally recognized ground, matters already adjudicated cannot be reopened merely through reiteration of arguments or apprehension of financial consequences.

12. Upon consideration of the grounds urged, we find no error apparent on the face of the record, material omission or

jurisdictional infirmity warranting review. The petitioners merely seek reconsideration of issues already conclusively adjudicated through a reasoned judgment. Such reappraisal falls beyond the limited scope of review jurisdiction and would undermine the finality of judicial determinations.

13. For the foregoing reasons, no ground for review is made out. Consequently, the review petitions are dismissed, and the judgment under review, along with all directions contained therein, shall remain undisturbed and operative in accordance with law. The connected T.Case.133/2026 and C.M.A.175-K/2024 in C.P.L.A. Nil-K/2024 stand disposed of. No order as to costs.

CHIEF JUSTICE

JUDGE

JUDGE

Announced in Open Court at Islamabad on 11/11/2026.

Approved for reporting

RajaAhsan/-