

**SUMMARY OF SUPREME COURT JUDGEMENTS**

S.No.	Tax type	Citation of Judgment	Download Link	Issue before Supreme Court	Sections of Law referred in the Supreme Court Judgment	Findings of Supreme Court.
1	Income Tax	1993 PTD 1108 INCOME TAX OFFICER AND ANOTHER VS M/S. CHAPPAL BUILDERS	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	Whether an assessment made under the Self-Assessment Scheme, particularly the 1984-85 scheme read with Section 59(1) of the Income Tax Ordinance, 1979, could be re-opened based on a change of opinion, or if "definite information" was required. The connotation of "definite information" for re-opening a self-assessment case. The appropriateness of the High Court's exercise of constitutional jurisdiction when statutory remedies had not been exhausted in a tax matter.	Section 122(5), 122(9)	In a case concerning the re-opening of self-assessments for tax years 1984-85 and 1986-87, the department alleged underreporting of a plot's purchase price and issued notices nearly three years later based on comparative market prices. However, the Court emphasized that "definite information" required for reopening assessments must be direct and conclusive, not merely indicative or suggestive. Reliance on prices of other plots demanded further inquiry and did not meet this strict standard. The Court upheld the High Court's decision that the department lacked the requisite definite information, ruling that mere suspicion or need for reasoning does not justify re-opening concluded assessments.
2	Income Tax	2024 PTD 637 COMMISSIONER INLAND REVENUE, ISLAMABAD VS MESSRS FAUJI FOUNDATION AND ANOTHER The appeal filed by the Commissioner Inland Revenue was dismissed	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	Whether the increase in the fair market value of shares held as a long-term investment is taxable under Section 18(1)(d) of the Income Tax Ordinance, 2001. Whether the Taxation Officer had the jurisdiction to amend an original assessment order under Sections 122(5) and 122(9) of the Income Tax Ordinance, 2001.	Section 18(1)(d), 122(5) / 122(9)	Under Section 18(1)(d), notional gains—such as increases in the fair market value of shares—are only taxable as business income if they arise from a business relationship and are linked to the taxpayer's business operations. In this case, the investment in a subsidiary was a long-term capital investment, not connected to business activities, and thus the gain was not taxable. Additionally, for the Taxation Officer to invoke jurisdiction under Section 122(5), there must be "definite information" indicating escaped income. Since such information was lacking, the notice under Section 122(9) and the amendment order were declared void due to invalid assumption of jurisdiction.
3	Income Tax	Civil Petition No.: 862 of 2024 Commissioner Inland Revenue (RTO Islamabad) Versus M/s Khudadad Heights, Islamabad	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	The central question of the petition revolves around the concept of "definite information" required for amending an assessment under section 122 of the Income Tax Ordinance, 2001.	Section 111, 122, 120, Section 65 (ITO 1979)	The case centered on interpreting "definite information" under Section 122(5) of the Income Tax Ordinance, 2001, for reopening tax assessments. The petitioner contended that the High Court wrongly relied on precedents under the repealed 1979 Ordinance, arguing a different legal framework applies under the 2001 law. While the Court recognized procedural distinctions, it held that the core requirement of "definite information" remained consistent across both laws. Unlike in Khan CNG Station, where data was precise and quantifiable, mere credit entries in a bank statement without analysis could not conclusively indicate taxable income. Since neither the Commissioner nor courts below found that the bank entries represented income, the threshold of "definite information" was not met.
4	Income Tax	2022 SCMR 1240- CIR vs HNR Company (Pvt) Ltd-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	Whether best judgment can be made in cases where return of income was filed prior to the amendment made in section 121 and 177(10) through Finance Act, 2010	Section: 120,121(1)(d),122(2),177(10)	Prior to the amendment brought about in sections 121 and 177(10) through Finance, Act, 2010, section 121(1)(d) did not apply to cases where return of total income had been filed.
5	Income Tax	2023 SCMR 534- CIR, Zone-II, RTO, Lahore Vs Mian Liaqat Ali	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	Concealment of business income from sales. Whether the entire suppressed / concealed sales are chargeable to tax or the net sales after deduction of business expenses are chargeable to tax under section 111(1)(d) of the Income Tax Ordinance.	Section: 111(1),111(1)(d),122,122(5)	Explanation of section 111(1)(d)- Only net receipts after making deductible allowances are taxable under the provisions of section 111(1)(d) of the Income Tax Ordinance, 2001
6	Income Tax	2021 SCMR 1290 CIR Vs Bashir Ahmed (Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	Definite information for the purposes of section 111(1). Amendment of deemed assessment order on basis of definite information -proceedings under section 111 of the Income Tax Ordinance, 2001.	Section: 111,111(1)(b),122,122(1),122(5),122(9)	The Hon'ble Supreme Court held that the taxpayer was not given an opportunity, as is mandatorily required by section 111, to satisfy the tax authorities as to the source etc. of the funds out of which the immoveable property was acquired. Rather, the department from inception, and throughout, proceeded on the basis that it already had definite information with it in this regard, such as was sufficient to allow the amendment of the deemed assessment order. However, that could not be so until first the proceedings under section 111 had culminated into an appropriate order.
7	Income Tax	2021 SCMR 437 CIR Multan Vs Muhammad Amin Arshad-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	Whether the detection of payments through banking channels constituted "definite information" under Section 122(5) to amend the respondent's assessment.	Sections 39,111(1),122(5A)	Credit entries appearing in bank account are definite information for making addition under section 111 of the Ordinance.
8	Income Tax	2018 SCMR 1375 (Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	claim of exemption under section 37(1)(A) of the ITO, 2001	Section: 18,37(1)(A),111(1)(b),111(2)	“Consequently, it was correctly held that the benefit of zero percent capital gains tax was not available to the petitioner on the sale and purchase of property in the absence of reliable material necessary to avail the benefit of section 37(1)(A) ibid.”
9	Income Tax	2018 SCMR 991 ADCIR Vs Eden Builders Pvt Ltd-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	Retrospective application of amendment made in section 122(2) through Finance Act, 2009.	Section: 120(1)(b),122(2),122(5A)	Amendment made in section 122(2) through Finance, Act, 2009 are not applicable retrospectively. ---“The law of limitation is a statute of repose, designed to quieten title and to bar stale and water-logged disputes and is to be strictly complied with. Statutes of limitation by their very nature are strict and inflexible. The Act does not confer a right; it only regulated the rights of the parties. Such a regulatory enactment cannot be allowed to extinguish vested rights or curtail remedies, unless all the conditions for extinguishment of rights and curtailment of remedies are fully complied with in letter and spirit. There is no scope in limitation law for any equitable or ethical construction to get over them. Justice, equity and good conscience do not override the law of limitation. Their object is to prevent stale demands and so they ought to be construed strictly.”
10	Income Tax	2023 SCMR 1166-Allied Bank Ltd Vs CIR, Lahore	<a href="https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmJQxFTY5i6TjJmLwSww1fv-kkz?usp=drive_link</a>	whether the powers of the Commissioner under Section 122(5A) of the Ordinance could be delegated to the Additional Commissioner Inland Revenue (ACIR) under Section 210?	120,122(5A),210,210(1A)	Powers exercised by the Commissioner under section 122(5A) of the Ordinance to amend or further amend an assessment order, if he considers that the assessment order is erroneous in so far as it is prejudicial to the interest of revenue, could be delegated to the Additional Commissioner Inland Revenue under section 210 of the Ordinance

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11	Income Tax	2023 SCMR 1011- CIR, Zone-III, CTO, Karachi Vs MSC Switzerland Geneva	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	The imposition of super tax is discussed in light of the DTTs. In particular, the Convention between the Islamic Republic of Pakistan and the Swiss Confederation for the Avoidance of Double Taxation (Swiss DTT) exempts or reduces super tax obligations for taxpayers within the treaty framework.	4B,44(1),107,107(1),109	Held that High Court considered the pros and cons of the entire controversy and the questions of law raised and thereafter reached to analytical conclusion that the levy of Super Tax was identical to the levies that existed at the time the treaties in question came into force, hence the taxpayers within the realm of double taxation treaties are either exempt or, wherever applicable, liable to pay the Super tax at reduced rates in terms of their respective treaties. When any definite and unambiguous stipulation is assimilated in the Double Taxation Treaty or Agreement, said provision will obviously supplant and supersede the general provisions encompassed under tax laws.
12	Income Tax	2023 SCMR 1694-CIT Companies Zone, Islamabad Vs Fauji Foundation Limited	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Whether income from interest on Bank deposits is to be considered and taxed as 'income from other sources' or as 'income from business'	sections 22 and 30 of the Income Tax Ordinance, 1979	The Hon'ble Supreme Court held that the respondent, Fauji Foundation, operates as a welfare trust whose core activity is generating income through business ventures to fund welfare projects for its beneficiaries. The Court recognized that investing in industrial undertakings and earning surplus income, including interest from bank deposits, constitutes business activity aligned with the Foundation's objectives. Therefore, such income is treated as "business income" rather than "income from other sources." Petitions for leave to appeal were dismissed, affirming the High Court's decision and refusing leave.
13	Income Tax	2022 SCMR 1938-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Whether income from labor and carriage services is liable to fixed tax regime	Section: 153(1)(b),153(1)(c), 153(9)	The definition of services in subsection (9) of section 153 of the Income Tax Ordinance, 2001 is not exhaustive and uses the word includes and then mentions a few services---Services mentioned in section 153(9) of the Ordinance are not exhaustive and may include other services, including labor and carriage services---Therefore, to exclude labor and carriage services it would be discriminatory, which is not permissible--- In the present case, the taxpayer had entered into a contract for rendering labor and carriage services, which was covered by section 153(1)(b) and also by the exception to section 153(1)(c) of the Ordinance, therefore, it was subject to the final tax regime (erstwhile presumptive tax regime) rather than to the normal tax regime.
14	Income Tax	2020 SCMR 494 M/s Elite Estate (Pvt) Ltd Vs FOP-(decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Exemption from deduction of withholding tax on Payment for consultancy/technical services provided by foreign non-resident company	Section 152 of ITO, 2001	In terms of the consultancy agreement executed between the parties, the foreign company was to provide services of professional architects, urban/town planners and engineering consultant for development of infrastructure in Pakistan---Article 12.2 of the Convention for Avoidance of Double Taxation between Pakistan and Egypt, 1995 ('the Convention') provided that fee for technical services was to be <u>taxed in the contracting State in which they arose and in accordance with the laws of that State</u> ---Tax payable in the present case was in respect of the consultancy services and not on any business profits, thus, tax-payer could not rely on Art. 7 of the Convention to avoid deduction of withholding tax--- Request of the tax-payer for exemption from deduction of withholding tax in respect of the consultancy fee paid or to be paid by it to the foreign company was rightly rejected--- <b>Petition was dismissed</b>
15	Income Tax	2023 SCMR 1516- IESCO Vs ATIR	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Whether the order under section 161/205 of the Income Tax Ordinance can be passed without initiating proceedings under section 177 of the Ordinance?	Sections 161, 177, 205	Course of action and benchmark enumerated under section 161 of the Income Tax Ordinance, 2001 is not contingent upon the compliance of pre-audit requirements mentioned under section 177, nor does section 177 of the Ordinance override or overlap the provisions contained under section 161 of the Ordinance as a precondition of audit, rather both the provisions are, in all fairness, seemingly independent with self-governing corollaries.
16	Income Tax	2023 SCMR 149-Muhammad Tahir vs CIR, Zone-II, RTO, Abbottabad	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Whether the order under section 161/205 of the Income Tax Ordinance can be passed without initiating proceedings under section 177 of the Ordinance?	170 & Article 247(6)	The President had the constitutional power to issue the ORDER: and his ORDER: changed the status of the said tribal area and made it a non-tribal area. Admittedly, the said tribal area adjoins Mansehra District and the ORDER: of the President was of a date prior to the levy/deduction of income tax. Therefore, the refund claim submitted by the appellant was correctly rejected by the Deputy Commissioner. The appeal preferred against such rejection was dismissed, however, the Income Tax Appellate Tribunal ('the Tribunal') allowed the appellant's appeal. Thereafter, the Commissioner Inland Revenue preferred an income tax reference before the Abbottabad Bench of the Peshawar High Court which was allowed and the judgment of the Tribunal was set aside and that of the lower forums restored, with which we are in agreement as they accord with the stated constitutional provisions.
17	Income Tax	2022 SCMR 1787 Farrukh Raza Sheikh Vs The Appellate Tribunal Inland Revenue	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Powers of the Appellate Tribunal	132(1),132(2) and rule 22(1) of ATIR Rules, 2010.	Rule 22(1) of the ATIR Rules, 2010 to the extent whereby it allows the Tribunal to dismiss an appeal in default is ultra vires section 132(2) of the Ordinance and is, therefore struck down to that extent. In this case the Hon'ble Apex Court while interpreting the powers and jurisdiction of the Tribunal conferred upon it vide section 132 of the Income Tax Ordinance, 2001 has declared the rule 22(1) of <i>ATIR Rules 2010 ultra vires of section 132</i> .
18	Income Tax	2022 SCMR 92 CIR Vs Jahangir Khan Tareen-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Writ petition against a show cause notice	Article 199 of the Constitution	Bypassing of the proper forum is contrary to the intention of the provisions of Article 199(1) of the Constitution which confers jurisdiction on the High Court only and only when there is no adequate remedy available under any law. Where adequate forum is fully functional, the High Court must deprecate such tendency at the very initial stage and relegate the parties to seek remedy before the special forum created under the special law to which the controversy relates---A show cause notice is delivered to a person by an authority in order to get the reply back with a reasonable cause as to why a particular action should not be taken against him with regard to the defaulting act. By and large, it is a well-defined and well-structured process to provide the alleged defaulter with a fair chance to respond to the allegations and explain his position within reasonable time frame. Even in case of an adverse order, the remedies are provided under the tax laws with different hierarchy or chain of command. The Court maughout remained solely educational and not profit. Thus, the appellant was entitled to the benefit of Clause 86 for all
19	Income Tax	2022 SCMR 426 Fawad Ahmad Mukhtiar and others vs CIR, Multan section 5 of ITO-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Matter of taxation of dividend under section 5 of the Income Tax Ordinance, 2001	Section: 2(19)(a),4(4),4(5),5, 8,39,150	Matter of taxation of dividend under section 5 of the Income Tax Ordinance, 2001 decided in favor of revenue-----Dividend constitute separate block of income that is brought to tax in terms of section 5 of the Ordinance---Dividend are to be taxed as a separate block of income under section 5 but if for any reason any particular type, class or category of dividend, or the dividend involved in the facts and circumstances of a particular case are found not to fall within the scope thereof, such dividend would then be brought to tax as income from other sources under section 39 of the 2001 ordinance---Either way a dividend is taxable unless exempt or otherwise taken out of the tax net by the application of any provisions of the Ordinance.----Dividend in specie is income and taxable under section 5.
20	Income Tax	2022 SCMR 634-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Matter of limitation for invoking provisions of section 66A of the Income Tax Ordinance, 1979	Section 66A of ITO, 1979	Matter of limitation for invoking provisions of section 66A of the Income Tax Ordinance, 1979 decided against the department.
21	Income Tax	2022 SCMR 1104 CIR Vs /Askari Bank-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Eligible depreciable asset---Initial allowance on building , deduction of---Scope-	Section: 23,23(2)	In this case, admittedly, the asset (building) has been put into service/use by the respondent taxpayer for the first time in the tax year and, therefore, the respondent taxpayer is entitled to the deduction of the initial allowance in terms of section 23 of the ITO"

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22	Income Tax	2022 SCMR 1135 CIR VS Panther Sports and Rubber Industries (Pvt) Ltd. (Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Books of account, documents and records to be maintained for a period of six years---Scope of section 174(3) of the Income Tax Ordinance 2001	Section: 161,161(1A),165(2B),174,174(3)	Taxpayer is obliged to maintain the record under section 174(3) of the Income Tax Ordinance, 2001 for a period of six years and the taxpayer cannot be compelled to produce the record for a tax year beyond the period of six years as stipulated in section 174(3) of the Ordinance--- Supreme Court approved the dicta laid down by the Lahore High Court in the case reported as Maple Leaf Cement Factory Ltd v. Federal Board of Revenue 2016 PTD 2074.
23	Income Tax	2021 SCMR 440 Commissioner IR Vs Tariq Mehmood--(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	The scope and applicability of the right of appeal under Section 127 of the Income Tax Ordinance, 2001, against assessment orders (best judgment, provisional, and final).	Section: 63,114(3),114(4),116(2A),122A,122B,122C,122C(1),127,127(1)	Section 122C Right of appeal was a substantive right, which had to be conferred by statute. The discriminatory provision was struck down, restoring the taxpayers' right of appeal under Section 127 for the period falling between the Finance Act, 2012, and the Finance Act, 2017.
24	Income Tax	2021 SCMR 1819 Nishat Mills Vs CI WT-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Where the ITO framed the assessments with the approval and in consultation with the concerned IAC, whether the IAC was subsequently precluded from revising such assessment under section 66-A of the 1979 Ordinance?	Section: 213, Section: 7, 62(2), 66A of ITO 1979	Where the ITO framed the assessments with the approval and in consultation with the concerned IAC, whether the IAC was subsequently precluded from revising such assessment under section 66-A of the 1979 Ordinance? This question was decided in favor of revenue.
25	Income Tax	2021 SCMR 536 CIR Vs Kohinoo Sugar Mills-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	The issue was whether the advance payments received by the assessee for the sale and supply of goods should be treated as deemed income under Section 12(18) of the Income Tax Ordinance, 1979.	Section: 12,12(18) of the ITO 1979	The court concluded that Section 12(18) of the 1979 Ordinance did not apply to these cases, as the payments were not advances in the legal sense as intended by the provision but were instead payments for goods already sold or supplied.
26	Income Tax	2021 SCMR 27 Shahid Gul and partner Vs DCIR-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Taxpayer's Right to Claim Deductions:	Section: 20, 20(1), 21, 21(n), 22(15), 22(13)(b), 24, Third Sched., Pt.I	Taxpayers have the right to claim deductions for costs and expenses incurred in the production of their income, as long as they can substantiate the expenses.
27	Income Tax	2021 SCMR 1325 CIR Vs MCB	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Procedure give in section 161 for monitoring of withhold tax explained in the context of earlier judgment of Supreme Court reported as 2002 PTS 1	Section: 52,86 of 1979 Ordinance and Sections 161,176 of ITO, 2001	The Court clarified that under Section 161, while the threshold for initiating proceedings against a taxpayer for failure to deduct tax is lower than that of "definite information," it still requires the Commissioner to possess some objective reason or information indicating such failure. The Supreme Court's ruling in Bilz (Pvt) Ltd does not permit the Commissioner to proceed without justification and is applicable only where the taxpayer deliberately withholds payee information. The burden may shift to the taxpayer only if the Commissioner's belief is based on facts that would satisfy a reasonable person. Tax authorities need only identify relevant payments—individually or by category—to initiate proceedings.
28	Income Tax	2021 SCMR 1453 SNGPL Vs CIR-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Whether such compensation was to be regarded as a capital or revenue?	Section: 170,171	Compensation received for delayed refund under section 171 of the Income Tax Ordinance, 2001 is a revenue receipt.
29	Income Tax	2020 SCMR 843 Hamid Ashraf (Late) Vs CIR, Lahore(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Compensation under section 171 on delayed when become due?	Section 171 of the Income Tax Ordinance, 2001	For the purpose of compensation tax refund became due from the date of refund order and not from the date of deemed assessment under section 120 of the <i>Income Tax Ordinance, 2001</i> .
30	Income Tax	2019 SCMR- 1081-HM Extraction Ghee and Oil Industries Vs FBR-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	"Tax credit" and exemption--- conceptual distinction---Tax credit on the other hand had no bearing on the assessment; it came into operation after assessment and when the question of recovery arose.	Section: 65D,100C,148,159(1)(a) of the Income Tax Ordinance, 2001	After amendment in section 159(1)(a) in 2012 and before changes made through Finance Act, 2016 Clause (a) of section 159 did not apply to a tax credit therefore, no exemption certificate could be issued under section 159 in respect of the same.
31	Income Tax	2019 SCMR- 158,	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Additional assessment---"Definite information"---Scope--- Judgment of a Superior Court (available at the relevant time) could, in appropriate circumstances, constitute "definite information" in relation to the facts of a case.	Section: 2(32),65(2),80B(1) of Income Tax Ordinance, 1979	Mere change of opinion by the tax authorities did not constitute "definite information"---If the concerned authority such as an Income Tax Officer, acting on his own or under instructions from superior officers, subsequently came to a different conclusion with regard to the proper applicability or interpretation of a statutory provision that was a mere change of opinion and not "definite information".
32	Income Tax	2019 SCMR 1639	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Scope of definite information.	Section: 62,122(1),122(8) of Income Tax Ordinance, 2001	Definite information did not mean a re-analysis of existing information or an analysis of further information that was previously accessible but had not been taken into account (by the tax authorities).
33	Income Tax	Income Tax 2019 SCMR- 235- Oxford University Press Vs CIR	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Exemption of educational purposed provided in clause (86) of Part-1 of Second Schedule to the repealed Ordinance, 1979 explained.	Clause (86) of Part-1 of Second Schedule to the Income Tax Ordinance, 979	Hon'ble Supreme Court concluded as under: - "If the purpose of the university or educational institution was to "earn" a profit for its owners or stakeholders (howsoever described) in the sense of there being an intention or expectation that there would be such a disbursement, then Clause 86 did not apply. Such an institution was not established "solely" for educational purposes. On the other hand, the institution could make profits, but as long as those profits remained with the institution itself and were not disbursed or distributed in the manner just explained profit was not its purpose, which would remain "solely" educational. This, in our view, was the correct interpretation and proper application of Clause 86. Quite obviously, there was no distribution or disbursement of profits made by the appellant in this sense. Even if during some of the income years the profits (or part thereof) were remitted abroad to Oxford University, there was no distribution or disbursement thereof. The purpose therefore throughout remained solely educational and not profit. Thus, the appellant was entitled to the benefit of Clause 86 for all of the assessment years concerned."

S.No.	Tax type	Citation of Judgment	Download Link	Issue before Supreme Court	Sections of Law referred in the Supreme Court Judgment	Findings of Supreme Court.
34	Income Tax	2019 SCMR-439- CIR, Peshawar Vs DG NWFP Employees-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Whether income received by the Institution in the form of contributions was exempt from tax in terms of Cl. 62 of Part I of Second Schedule to the Income Tax Ordinance, 1979?	Section: 2(24),20,23,2nd Schedule,Pt.I,Cl.62(1) repealed Ordinance, 1979	As regards the submissions made by the learned AAG for the application of Clause 142 we are, with respect, unable to agree. The rule of retrospective application of a beneficial provision has been developed in the context of subordinate legislation, and in respect of notifications which purported to operate from a date prior to the date of issuance. This rule stands, as it were, in counterpoise to the earlier developed rule that a notification having the effect of taking away, curtailing or otherwise interfering with a vested right cannot have retrospective application. Furthermore, the principles that apply to exemptions in the realm of fiscal legislation are well established. They require no rehearsal here and it suffices to note that they do not, with respect, apply in the manner as contended for by the learned AAG. Finally, to give retrospective effect to Clause 142 would be not merely to extend its reach over a huge period of time but also to cut across two different statutes. This is so because, after all, Clause 142 finds place in the Ordinance whereas the issue at hand arises under the 1979 Ordinance, which was accordingly repealed by the former. Clause 142 has no retrospective effect as contended for.
35	Income Tax	2018 SCMR 963-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	whether the expense of Rs.1,200,000/- incurred by the respondent in providing a facility for sports and social activities for its employees can be deducted while computing income on the strength of the provisions of section 23(xviii).	section 23(xviii) of ITO, 1979	“The only question that needs to be answered in the present case, therefore, is whether the expense of Rs.1,200,000/- incurred by the respondent in providing a facility for sports and social activities for its employees can be deducted while computing income on the strength of the provisions of section 23(xviii). Undeniably the expense in question is not a part of the salary or perk or privilege which the respondent pays to its employees under the contractual obligations for rendering service. It was simply incurred to setup a complimentary facility for the employees which has no direct nexus with the generation of the respondent’s income derived from rendering operational and maintenance services to the Hub-Power Company Limited. Hence, on the face of it, the expense in dispute neither falls under section 23(xviii) of the 1979 Ordinance nor any other category of allowances or deductibles listed in rest of the provisions of section 23, so as to justify its deduction while computing respondent’s income.”
36	Income Tax	2018 SCMR 1131 Taxation Officer / DCIR Vs Rupafil Ltd and others-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Retrospective application of section 221 of the Income Tax Ordinance-Scope	Section 221 of the Income Tax Ordinance, 2001	Procedural amendment applied to all cases which had not become past and closed transaction----section 221(4)----provisions of section 221 were rightly invoked for charging minimum tax under section 80D of the Repealed Ordinance, 1979
37	Income Tax	2022 SCMR 1943-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Interpretation of section 21(e)	Section 21(e)	Contribution made to an unapproved gratuity fund is not allowable expense
38	Income Tax	2020 SCMR 959 FBR Vs Wazir Ali and Company-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Levy of surcharge under section 4A of the Income Tax Ordinance, 2001 on proportionate basis.	Sections 4(1), 4A, 74, 114, 115 & Second Sched., Pt. III, Cl. 11	For the purpose of computing surcharge under S. 4A of the 2001 Ordinance, the entire income tax liability of the tax year 2011 was to be taken into consideration which was then to be proportionately allocated to 3 months period and on that figure of proportionate tax liability surcharge was to be calculated.
39	Income Tax	2020 SCMR 1045 CIR Vs Faisal Bank Limited	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Bad debts allowance under section 29 of the ITO, 2001	Section: 23(1)(x)of the Income Tax Ordinance, 1979, section 23 of the ITO, 2001	It was not matter of discretion for the assessee to decide what a bad debt was rather the assessee had to establish reasonable grounds showing that having taken the requisite lawful steps for recovery of the outstanding debts and that the same were not recoverable in the foreseeable future. Classification of a bad debt was not left to the discretion of the taxpayer.
40	Income Tax	2020 SCMR 500 CIR (Legal) RTO, Abbottabad Vs Ed-Zublin AG Germany	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Power of High Court to review its judgment	Section 133	“We consider that the review application by the appellant decided by the impugned order of the High Court dated 25.6.2009 may have been treated as an application for rectification for the correction of a clerical error. Its conversion from a review application to a rectification application ought to have been granted by the High Court in the exercise of its inherent jurisdiction to correct an obvious clerical error. This Court in the case of Muhammad Akram v. DCO Rahim Yar Khan (2017 SCMR 56) has observed that no fetters or bar could be placed on the High Court and on this Court to convert and treat one type of proceedings into another type. This judgment has been followed in the case of Sher Alam Khan v. Abdul Munim (PLD 2018 SC 449)”
41	Income Tax	2019 SCMR- 1011 DCIT VS NBP-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Interest earned by financial institutions on Government securities---Whether the same was liable to be taxed on accrual or on receipt basis---‘Hybrid system’ of accounting	Section: 17,32,32(1) of Income Tax Ordinance, 1979	Department was wrong in refusing to accept interest income offered on receipt basis in respect of the assessment years at hand, and the Appellate Tribunal erred materially in dismissing the bank’s appeals in this regard--High Court reached the correct conclusion in law by finding that the interest earned by the Bank on Government Securities was liable to be taxed on receipt basis
42	Income Tax	2019 SCMR-1643- CIR Vs Trillium Pakistan (Pvt) Ltd-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	The meaning of tax payable for the purpose of section 182(1) explained.	Section: 114,115,116,165,182(1)	Amendment introduced in section 182(1) of the Ordinance, 2001 shall apply prospectively. The enhanced liability sought to be enforced by the appellants under the expanded meaning given by the explanation in the year 2011 becomes effective from the time of its promulgation and not prior thereto. In the circumstances therefore, we agree with the findings of the learned High Court.
43	Income Tax and Sales Tax	2018 SCMR939-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmIQxFTYSi6T1JMLwSww1fv-kkz?usp=drive_link</a>	Exemption from withholding of tax under section 148 on import of raw material / machinery meant for PATA----Applicability of sales tax in PATA--	Section I.Tax: 148,148(1),148(5). Sales Tax Act, 1990 Section: 3(1)(b),6	Exemption from withholding of tax under section 148 on import of raw material / machinery meant for PATA----Applicability of sales tax in PATA---There is no cavil to the legal position that exemption under the law from payment of income tax is available to a person or company carrying its business in tribal areas and income tax cannot be collected from such person or company by the tax collecting authorities of the Government unless the law relating to the collection of income tax is extended to the tribal areas by virtue of Article 247 of the constitution.

S.No.	Tax type	Citation of Judgment	Download Link	Issue before Supreme Court	Sections of Law referred in the Supreme Court Judgment	Findings of Supreme Court.
44	Sales Tax	2023 SCMR 681-CIR, Zone-I, RTO, Quetta Vs Hajvairy Steel Industries (Pvt) Ltd	<a href="https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Whether further tax under section 3(1A) of the Sales Tax Act, 1990 is chargeable on the cases falling under Sales Tax Special Procedure Rules, 2007?"	Section 3(1A), 71 of Sales Tax Act, 1990- Sales Tax Special Procedures Rules, 2007, R. 58H	Hon'ble Supreme Court held that section 71 of the Act enables special procedure to be made with regard to the scope and payment of tax to be made and the Sales Tax Special Procedures Rules, 2007 (the Special Procedure) were made pursuant thereto, which contained an overriding, non obstante, clause, which uses categorical and clear language and must be given effect to, and the respondents were entitled to be treated in accordance with the same--Particular rate and mechanism for the imposition of sales tax on steel re-rollers was prescribed and it was stipulated that it will be considered as their final discharge of tax liability, which the respondents had discharged in accordance therewith--- <b>Petitions for leave to appeal were dismissed.</b>
45	Sales Tax	2023 SCMR 1407- Rajby Industries, Karachi Vs FOP and others	<a href="https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	This case relates to interpretation of provisions under the Sales Tax Act, 1990, specifically focusing on the legality of input tax adjustments for packing materials and the withdrawal of a proviso in a notification. The petitioners challenged the withdrawal of a proviso from the Sales Tax Notifications (S.R.O. 491(I)/2016 and S.R.O. 777(I)/2018), which restricted input tax credit for packing materials. They argued for retrospective application of the withdrawal, but the court dismissed their plea, ruling that the withdrawal was not retroactive and that the proviso was within the powers of the Federal Government	Section 4 of the Sales Tax Act, 1990- (S.R.O. 491(I)/2016 and S.R.O. 777(I)/2018	The Court reiterated that tax statutes, including sales tax laws, must be strictly construed and cannot be applied retroactively unless expressly stated. The restriction on input tax adjustment for packing materials, imposed via S.R.O. 491(I)/2016, was held intra vires and within the Federal Government's powers. Its withdrawal through S.R.O. 777(I)/2018, effective from 01.07.2018, was not retrospective, as no such intention was evident in the language or purpose of the notification. The judgment clarified the roles of non-obstante clauses (to override conflicting provisions), the ultra vires doctrine (invalidating actions beyond legal authority), and the interpretive function of provisos. It also emphasized that curative or remedial legislation can only apply retrospectively if explicitly provided.
46	Sales Tax	2023 SCMR 279- CIR, Karachi Vs Attock Cement Pakistan Limited	<a href="https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	i. Whether the adjustment of 'input tax' from the 'output tax' provided under section 7(1) of the Sales Tax Act could be availed without any limitation of time. Ii. Whether section 66 of the Sales Tax Act, was applicable in the facts of the present case, if so, whether the applications dated 11.06.1997 made by the respondent company can be considered as refund application made under 66 of the Sales Tax Act, 1990	Section 7,7(1),66 of the Sales Tax Act, 1990	The claim for refund of such a mistakenly paid tax was, therefore, maintainable under section 66 of the Sales Tax Act, provided it was made within the prescribed period of limitation. The respondent-company would be entitled to the refund of the 'input tax' paid by it at the time of importing the new machinery and the spare parts under section 66 of the Sale Tax Act, which was not adjusted in its tax returns filed for the period of one year, that is, from 11.06.1996 till 10.06.1997 (both days inclusive)
47	Sales Tax	2023 SCM R 2070-CIR Chenab Zone, RTO, Faisalabad Vs Rose Food Industries	<a href="https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	•Re-examination of records and audit • Legal Implications of New Findings • Statutory Requirements for Audit	section 25 and 47 Article 10A of the Constitution	<ul style="list-style-type: none"> <li>• <b>Right to a fair trial and due process:</b> Article 10A of the Constitution of Islamic Republic of Pakistan, 1973 guarantees a right to a fair trial, which in the context of tax proceedings, includes the right to know the charges and allegations against a taxpayer clearly and specifically. The show cause notice is a critical document in this regard as it enables the taxpayer to understand and respond to specific allegations.</li> <li>• <b>Importance of Clarity in the Show Cause Notice:</b> The notice must be issued after proper investigation and must clearly state the allegations without vagueness or ambiguity. If the allegations are not clear, the taxpayer would be prejudiced and denied a fair trial. This ensures the taxpayer is informed of exactly what they need to defend.</li> </ul> <b>Adjudication within the Scope of the Show Cause Notice:</b> The adjudicating authority can only consider the charges that are clearly mentioned in the show cause notice. Any additional or new charges introduced later, which were not part of the notice, would make the adjudication unlawful. The adjudication authority cannot consider allegations beyond those mentioned in the notice, as this would violate the taxpayer's right to be heard on the specific charges they are confronting.
48	Sales Tax	2023 SCMR 1797-CIR, Zone-IV, LTO, Karachi Vs Al Habib Silk Mills Ltd	<a href="https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Allegation of issuing fake/flying invoices and claiming input tax against such invoices	Section 25, 8(1)(c)(a)	-Liability raised against tax payer based on presumptions---No attempt made by the Department to verify the invoices---In the present case the show cause notice was issued in a mechanical manner---Allegations were vague and the facts had not been verified--
49	Sales Tax	2021 SCMR 1308--CIR MULTAN VS ACRO SPINNING AND WEAVING MILLS LTD., MULTAN (Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Whether further tax under section 3(1A) of the Sales Tax Act, 1990 was chargeable on zero rated goods	Section: 3,3(1),3(1A),4 of Sales Tax Act, 1990	Zero rating of taxable supplies is an overriding provision on account of the non-obstante clause by which it starts. The provisions of section 3(1A) pertaining to further tax are subservient to the effect of zero rating. Consequently, zero rated goods are not liable to any of the provisions under section 3 of the Act.
50	Sales Tax	2021 SCMR 1133 M/s Fateh Yarn Vs CIR-(Decided partially against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	While it is a settled proposition of our jurisprudence that superior courts cannot engage in factual controversies, an exception has been carved out for situations where a substantial defect in the reading of oral or documentary evidence is pointed out	Section: 7(1)	The matter had been thoroughly examined by both the Additional Collector and the Collector (Appeals) who had concluded that since no reliable documentary evidence was provided by the petitioner to support its claim of input tax credit to the tune of Rs. 72.963 Million, therefore the same should be disallowed ( <i>in fact whatever evidence had been provided was fake</i> ). The period for which audit has already been conducted by the department and the levy of tax was deleted by the Collector (Appeals) and the department did not challenge this order. Therefore, any further scrutiny of this period is now barred by the doctrine of past and closed transaction That an order of adjudication passed on the basis of a ground not stated in the notice is palpably illegal and void on the face of it.(1987SCMR1840)
51	Sales Tax	2021 SCMR 1154--FBR Vs Abdul Ghani and others-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1rSYKQGmJQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Condonation of delay under S. 74 of the Sales Tax Act, 1990-- Scope	Section: 74 of Sales Tax Act, 1990	the provisions of Section 74 of the Act do not expressly or impliedly envisage the supersession of statutory limitation periods protecting assesses against the initiation of action against them by the authorities. This is because the expiry of the limitation period accrues a vested right in favour of the assessee.

S.No.	Tax type	Citation of Judgment	Download Link	Issue before Supreme Court	Sections of Law referred in the Supreme Court Judgment	Findings of Supreme Court.
52	Sales Tax	2021 SCMR 1463- Fesco vs FOP (Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Condonation of delay under S. 74 of the Sales Tax Act, 1990-- Scope	Section: 74 of Sales Tax Act, 1990	Resorting to executive remedy of seeking condonation of time limit under S. 74 of the Act, was not permissible in relation to any proceedings which were pending before a judicial forum, or had become time barred on account of judicial findings given by such forum--In such circumstances commencement of proceedings for time-barred periods under a fresh show cause notice was legally invalid--Petition for leave to appeal was converted into appeal and allowed.
53	Sales Tax	2020 SCMR 131 Zak Re-Rolling Mills (Pvt) Ltd Vs ATIR-(decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Whether the Steel-melter/Re-rolling Mills which is chargeable to sales tax under the special procedure provided in Rule 58H of the Sales Tax Special Procedures Rules, 2007 ("the Rules") is liable to the levy of further tax under section 3(1A) of the Sales Tax Act, 1990 ("the Act")?	Section 3(1A) of Sales Tax Act, 1990	Payment of sales tax under a specific assessing procedure envisaged in R. 58H of the Sales Tax Special Procedure Rules, 2007 did not exempt or save the taxpayer from levy of further tax under s.3(1A) of the Sales Tax Act, 1990.
54	Sales Tax	2020 SCMR 1822 CIR Vs Hamza Nasir Wire-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Exercise of powers under section 11 of the Sales Tax Act, 1990 by the Officer Inland Revenue.	Section: 2(18), 11, 11(3), 30, 30(1), 30(3), 31	Exercise of power under section 11 of the Sales Tax Act, 1990 by the Officers Inland Revenue namely, Deputy Commissioner Inland Revenue and Assistant Commissioner Inland Revenue was held legal.
55	Sales Tax	2020 SCMR 105 CIR Peshawar Vs Paper World (Pvt) Ltd-(Decided in favor of revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Exercise of powers under section 40A	Section: 14, 38, 38(1), 40, 40A, 40A(1)	Exercise of powers under section 40A of the Sales Tax Act, 1990 was held legal observing that, the ingredients for invoking section 40A existed in the facts and circumstances of the present case and, with respect, both the learned High Court and the learned Tribunal erred materially in concluding otherwise.
56	Sales Tax	2019 SCMR-906- Pakistan Match Industries Vs Assistant Collector Sales Tax and Central Excise.	<a href="https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Interpretation of exemption provisions	Section: 13,13(1),47 of the Sales Tax Act, 1990	Where two reasonable interpretations of an exemption were possible, the one against the taxpayer and in favor of the revenue would be adopted.
57	Sales Tax	2019 SCMR-875- CIR Vs Ori Tech Oil (Pvt) Ltd-(Decided against the revenue)	<a href="https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link">https://drive.google.com/drive/folders/1r5YKQGmIQxFTYsI6T1jMLwSww1fv-kkz?usp=drive_link</a>	Definition of manufacturer-scope	Section 2(17)(c) of the Sales Tax Act, 1990	Hon'ble Supreme Court concluded as under: - "It hardly needs to be reiterated that throughout the process the respondent company, holds and possesses the proprietary right to the subject imported goods, and the product made thereof, and thus there remains absolutely no ambiguity that the respondent company possesses all the attributes of a 'manufacturer' as prescribed through sub-clause (c) of clause 17 of section 2 of the Act., and thus clearly falls within the definition of the word "manufacturer" as defined thereby. Furthermore, the imported goods as noted hereinabove are used by the respondent company for their 'in house consumption', inasmuch as the same are blended into lubricants for sale/marketing by the respondent company under their brand name and as their product. The respondent company is, therefore, undoubtedly and fully entitled to the exemption from payment of VAT provided for under rule 58B of the Rules, as rightly held by the learned Division Bench of the High Court through the impugned judgment, which judgment is upheld. Leave to appeal is therefore refused."