

REVENUE DIVISION

FEDERAL BOARD OF REVENUE

PERFORMANCE OF LEGAL-IR WING

Driving Excellence in Tax Litigation Management

The Legal Wing of the Federal Board of Revenue (FBR) delivered an exceptional performance during **FY 2025–26**, successfully managing high-stake tax litigation and resolving long-pending cases across judicial and quasi-judicial forums.

Landmark Achievement in Super Tax Litigation

Decade-Old Litigation Successfully Resolved

Through a comprehensive litigation strategy involving:

- ✓ Detailed case profiling
- ✓ Consolidation of identical legal issues
- ✓ Close coordination with stakeholders
- ✓ Effective case management before superior courts

The Legal Wing actively pursued a backlog of **more than 3,000 tax cases** that had remained pending before the apex court for over a decade.

Historic Litigation Victory

A landmark judgment in **Civil Appeals No. 1243/2020 (DG Khan Cement Vs. FOP and others)** was secured in favour of FBR, upholding the levy of **Super Tax under Sections 4B and 4C** of the Income Tax Ordinance, 2001.

Revenue Impact

Resultantly 2,043 High-Value (Super Tax) Cases Decided in FBR's Favour and Revenue Recovery Facilitated of Rs. 306 Billion+

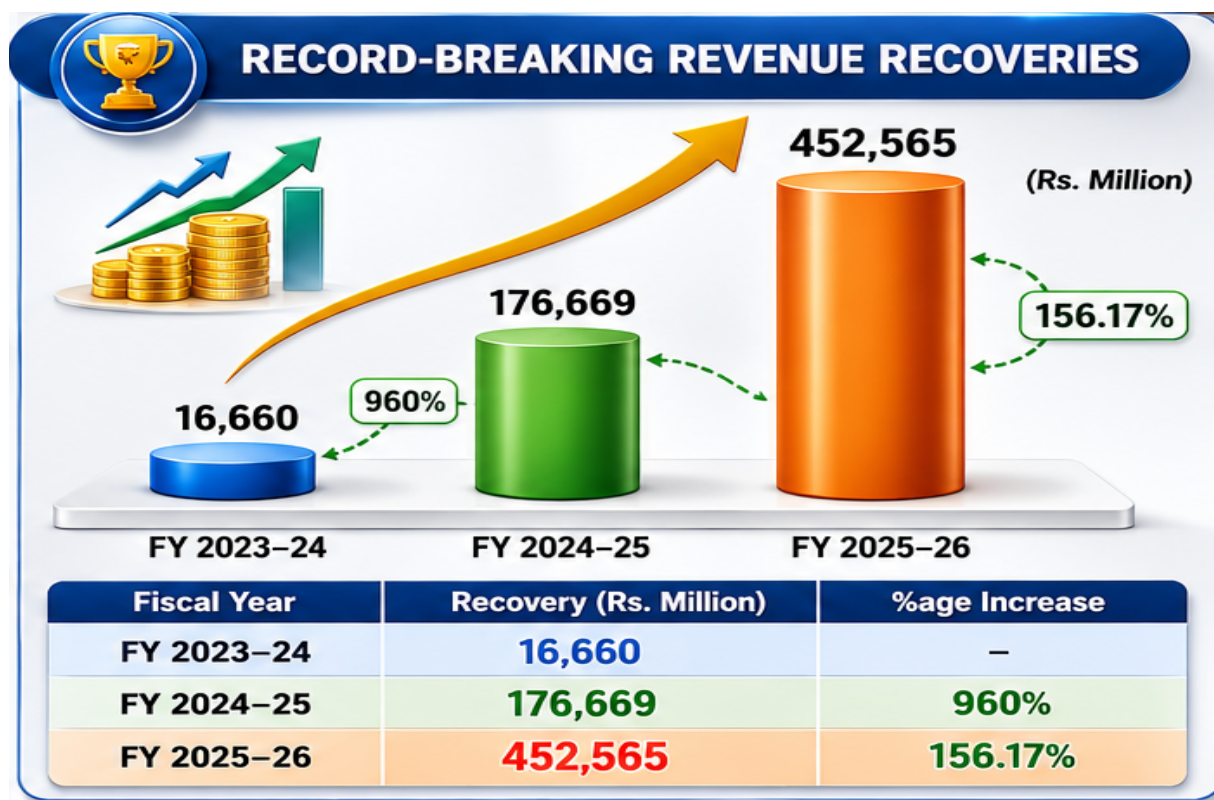
This represents one of the most significant litigation-related revenue achievements in FBR's history.

Outstanding Results Across Other Judicial Forums

The Legal Wing also achieved remarkable success before:

- ❖ High Courts
- ❖ Appellate Tribunal Inland Revenue (ATIR)
- ❖ Alternative Dispute Resolution Committees (ADRCs)

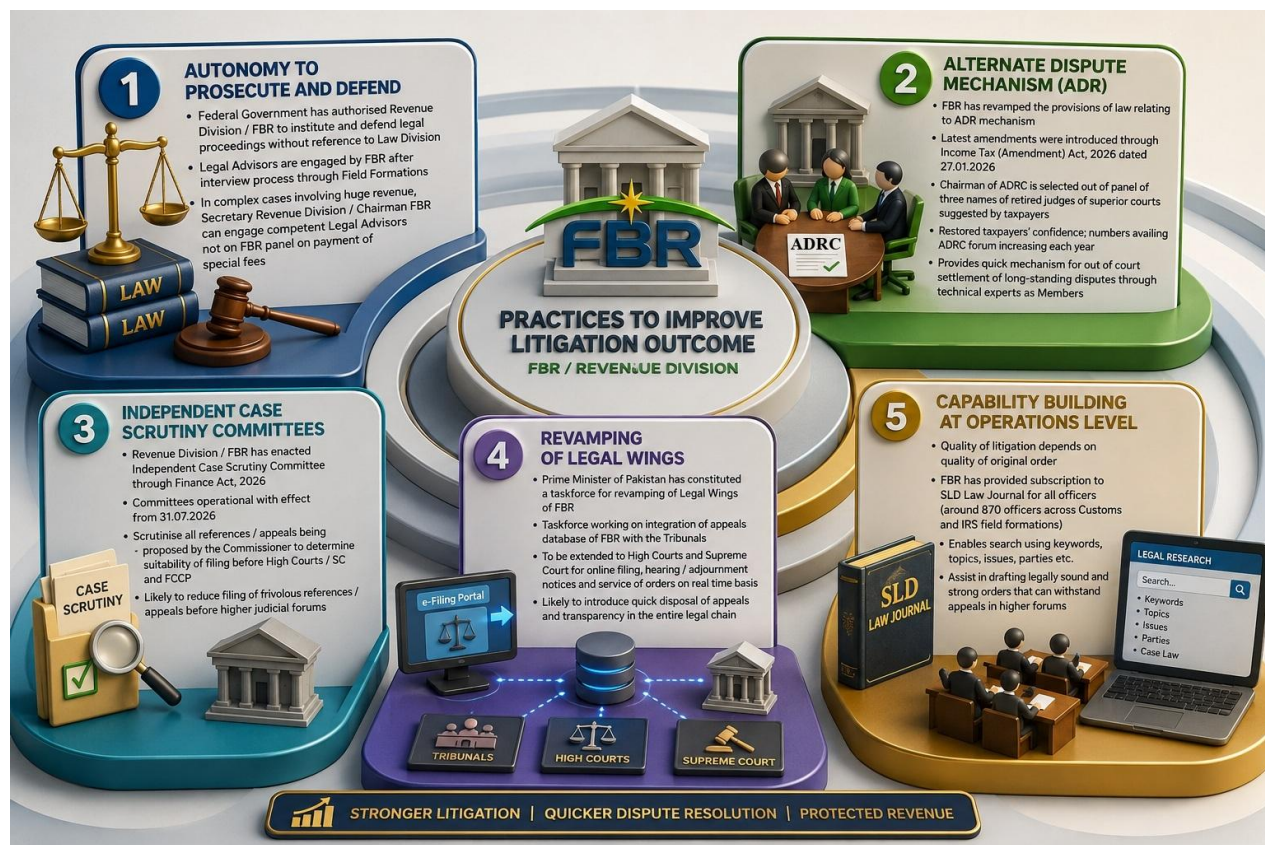
Record-Breaking Revenue Recoveries



- ✓ 156.17% increase in recoveries over FY 2024-25
- ✓ Approximately 1,951% growth compared to FY 2023-24
- ✓ Highest litigation-related recoveries in recent years

FY 2025-26 Recovery through Litigation Management Rs. 452.56 Billion; A New Benchmark in Legal Performance

Legal Wing Reforms:



Recognition of Excellence

The Honourable Prime Minister of Pakistan has highly appreciated the performance of the Legal Wing and directed all Federal Ministries and Secretariats to adopt the Legal Reforms Model of the Federal Board of Revenue (FBR), which has demonstrated tangible and concrete results in improving litigation outcomes and strengthening revenue protection.