

### 1) Super Tax (Section 4C)

S. No	Jurisdiction	Case Status
1.	Sindh High Court	<b>Decided as under:</b> <ul style="list-style-type: none"> <li>• No Super Tax Applicable for Tax Year 2022.</li> <li>• Proviso of additional 10% Super Tax applicable to certain sectors having income above PKR 300 million held to be ultra vires.</li> <li>• Super Tax itself held not to be ultra vires.</li> </ul>
2.	Lahore High Court	<ul style="list-style-type: none"> <li>• Final decision pending.</li> <li>• Conditional interim stay order in favor of the petitioners (both normal and special tax years).</li> </ul>

### 2) Deemed Income (Section 7E)

S.No	Jurisdiction	Case Status
1.	Sindh High Court	<ul style="list-style-type: none"> <li>• Decided against the petitioners.</li> <li>• Appeals against the judgment have been preferred before the Supreme Court of Pakistan.</li> </ul>
2.	Lahore High Court	<ul style="list-style-type: none"> <li>• Final outcome pending.</li> <li>• Interim stay order against the Notice(s) issued u/s 176 pertaining to deemed income is operating, whereby no final assessment order under the said Notice(s) can be given by the FBR.</li> </ul>
3.	Balochistan High Court	<ul style="list-style-type: none"> <li>• Final outcome pending.</li> <li>• Interim stay order in favour of the petitioner has been issued whereby FBR has been restrained from taking any coercive measures against the Petitioners.</li> </ul>

### 3) Capital Value Tax (Section 8 of the Finance Act 2022)

S.No	Jurisdiction	Case Status
1.	Sindh High Court	<ul style="list-style-type: none"> <li>• The petitions have been dismissed, upholding the provision of law. Appeals against the judgment have been preferred before the Supreme Court of Pakistan.</li> </ul>
2.	Lahore High Court	<ul style="list-style-type: none"> <li>• All petitions have been dismissed.</li> </ul>