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Subject: TLQC3238= Tax & Financial Writs at LHC hearing Division Benches – Only & KC Views

## **530+ Taxes & Levies Quick Commentary - TLQC 3238**

### **A. General**

1. Further to KQU 3509 of 8.12.25, **being an important matter**, we would inform you about [In future all Tax and financial matter writs will be heard by DBs. \(Attachment 3238.1\)](#) in the ensuing paragraph, with emphasis in **bold & Underline** for quick reading.

2. The Hon'ble Chief Justice Lahore High Court, pursuant to the decision of National Judicial (Policy Making) Committee made in the 53rd Meeting dated 11.7.25 and in exercise of powers conferred under Rule-1 of Part-B, Chapter 3 & Rule 3 part-II of Part J, Chapter-4, High Court Rules & Order Volume-V, ordered that, **from 7.8.25 all** Constitutional Petitions pertaining to Tax and Financial matters shall be heard and decided by the Division Benches instead of Single Bench of LHC Court.

### **B. Kasbati & Co Views**

1. We are of the view that the above encompasses Lahore, Bahawalpur, Multan and Rawalpindi as well.

2. Moreover, like SHC, there will not be any Intra Court Appeal (**ICA**) before the Divisional Bench in LHC (against any Single Bench (**SB**) order, as the question of SB will not arise. Hence, there will be Harmonization with SHC.

3. This will speed up the appeal process with better quality order, if SB judges are transferred to the Division Bench (as two heads are better than one), and many better quality orders and matters will reach the SCP quickly (like those of SHC).

### **C. Further Details & Services**

Should you require any clarification or explanations in respect of the above or otherwise, or require Income Tax, Federal & Provincial Sales Tax or Withholding Tax Advisory, Statement or **Return Filing or Review services**, or related accounting matters like the above, please feel free to email Mr Amsal at [amsal@kasbati.co](mailto:amsal@kasbati.co) with CC to [info.kasbati@professional-excellence.com](mailto:info.kasbati@professional-excellence.com). **Your Goodself may continue to get other services from your current Tax & Legal Advisors**

Best regards for Here & Hereafter  
Asif S Kasbati (FCA, FCMA & LLB)

**Managing Partner**

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