

(Appellate/Original Jurisdiction)

**Present:**

JUSTICE AAMER FAROOQ  
JUSTICE ROZI KHAN BARRECH

**F.C.P.L.A. Nos. 202 TO 204 OF 2026**

Shahzor Feeds (Pvt.) Ltd. & another  
Rai Mansab Ali & another  
Lahore Feeds Limited & others

in F.C.P.L.A.202/2026  
in F.C.P.L.A.203/2026  
in F.C.P.L.A.204/2026

...Petitioner(s)

**Versus**

Federation of Pakistan & others

...Respondent(s)  
(in all cases)

For the Petitioner(s) : Mr. Saad Mumtaz Hashmi, ASC

For the Respondent(s) : N.R.

Date of Hearing : 26.01.2026

**ORDER**

It is *inter alia* contended by learned counsel for the petitioners that in case of the petitioners in CPLA Nos. 202 and 204 of 2026, the petitioners are manufacturers of poultry feed and they are making supplies to the poultry farmers who are not required to pay the sales tax, hence they are not registered. It was submitted that in the referred facts and circumstances, section 3(1A) of the Sales Tax Act 1990 would not be applicable to them. It was submitted that in case of the petitioner in CPLA No. 203 of 2026, the petitioner is a poultry farmer who in any case is not making a taxable supply and is exempted under section 13 of the Sales Tax Act 1990 read with Sixth Schedule, Table 2, Entry Nos. 40 and 48. It was contended that in view of the referred position of law and facts, the High Court erred in holding that the petitioners were required to be registered and since they are not, hence section 3(1A) ibid would be applicable.

2. Notice to the respondents.

**ATTESTED**  
*Mehlis*  
Senior Court Associate  
Federal Constitutional Court of Pakistan  
Islamabad

**CMA No.80/2026 in FCPLA No.203/2026:**

Notice, Meanwhile, no adverse action shall be taken against the petitioners.

**CMA Nos.79 and 81 of 2026 in FCPLA Nos. 202 and 204 of 2026:**

Notice. Meanwhile, the petitioners shall continue to file their tax returns and pay sales tax in normal course of events. However, no adverse action shall be taken against them for non-compliance of section 3(1A) of the Sales Tax Act, 1990.



Islamabad  
26.01.2026  
Imran Dangraj/  
NOT APPROVED FOR REPORTING

Sd/J  
Sd J

*Certified to be True Copy*

*[Signature]*  
Senior Court Associate  
Federal Constitutional Court of Pakistan  
Islamabad

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