

IN THE HON'BLE HIGH COURT OF SINDH AT KARACHI  
(Constitutional Jurisdiction)

Constitutional Petition No. 520 / 2026

29 JAN 2026

M/s. Y.B. Pakistan Limited  
1, First Floor, Sindh Market, MA Jinnah Road,  
Karachi  
(Reg. No. 3960575)

PETITIONER

VERSUS

1. Federation of Pakistan,  
Through Secretary Revenue / Chairman  
Federal Board of Revenue,  
FBR House, Constitutional Avenue, G-5,  
Islamabad,
2. The Commissioner-Inland Revenue (Appeals-IV),  
Medium Taxpayers Office, Karachi.
3. The Commissioner Inland Revenue (Zone-I)  
Medium-Taxpayers Office, Karachi.
4. The Assistant / Deputy Commissioner,  
Inland Revenue, Zone - I, Range -A,  
Unit-03, Medium Taxpayers Office,  
1<sup>st</sup> Floor, New Income Tax Building,  
Shahrah-e-Kamal Atta Turk,  
Karachi.

RESPONDENTS



CONSTITUTIONAL PETITION UNDER ARTICLE 199 OF THE  
CONSTITUTION OF ISLAMIC REPUBLIC OF PAKISTAN, 1973

Respectfully Sheweth,

1. That the Petitioner is a public unlisted company, limited by shares. The Petitioner is a subsidiary of Y.B. Holdings Private Limited and primarily engaged in trading of rice, wheat and other commodities. The Petitioner is an integral part of the Yunus Brothers Group (YBG), one of Pakistan's most prominent and diversified conglomerates, thus the Petitioner contributes heavily to the national tax payer by way of discharging of its tax liabilities. The Petitioner is registered with the FBR's Medium Taxpayers Office, Karachi, vide NTN # 3960575. The instant Petition is being filed by the Petitioner through its duly authorized representative **Mr. Hussain Yaqoob** son of Yaqoob, bearer of CNIC No. 42301-3995283-7.



**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH, KARACHI.**  
**C.P No. D-520 of 2026**

Dated \_\_\_\_\_ Order with signature of Judge.

Fresh case

1. For order on CMA No.2191/2026
2. For order on office objection No.1.
3. For order on CMA No.2192/2026
4. For order on CMA No.2193/2026
5. For hearing of main case

29.01.2026.

Dr. Shahab Imam, Advocate for the Petitioner a/w  
Barrister Tanzeel Rauf Farooqui.

1. Granted.
2. Deferred.
3. Granted subject to all just exceptions.

4-5. The captioned Petition pertains to a demand raised against the Petitioner for payment of Super Tax. Learned counsel for the Petitioner submits that neither the vires of the levy nor the applicability of the Tax is being disputed, however the Petitioner had earlier filed an appeal against the assessment made on the subject, which was disposed of by the Commissioner Appeals through an Order dated 24.04.2024 directing rectification. He submits that although such exercise has not been completed, a demand has nonetheless been raised reiterating the quantum and providing only one day for payment. He submits that the Petitioner is willing to deposit the undisputed amount of tax with the Department, pending the rectification. Let notice be issued to the Respondents as well as D.A.G. for 10.02.2026. In the meanwhile, no coercive action to be taken against the Petitioner in pursuance of the demand notice dated 28.01.2026. (Annexure B-1 at Page 39 of the Court file).



Sd/- Yousuf Ali Sayeed  
Judge  
Sd/- Muhammad Osman Ali Hadi  
Judge