

## COMMERCIAL/TAXATION DISPUTES JURISPRUDENCE

Justice (R) Syed Mansoor Ali Shah

Supreme Court of Pakistan

Sr. No	CITATION	JUDGMENT TITLE	SUBJECT MATTER
1.	2019 SCMR 1099	Director General Excise And Taxation Lahore and others v. Market Committee, Multan and another	Tax Law; Exemption from tax
2.	2020 SCMR 463	State Life Insurance Corporation Of Pakistan and another v. Muzafar Ali	Insurance Ordinance; Accidental Death
3.	2020 SCMR 843	<a href="#"><u>Hamid Ashraf (Late) through L.Rs. and others v. Commissioner Inland Revenue, Lahore</u></a>	Tax Law; Refund
4.	PLD 2020 SC 414	<a href="#"><u>Adamjee Insurance Company Ltd. v. Muhammad Ramzan and others</u></a>	Insurance Law
5.	PLD 2020 SC 518	<a href="#"><u>Commissioner Inland Revenue, Legal Division, Lahore and others v. Messrs Rafeh Limited</u></a>	Tax Law; Restoration of Tax Reference-Limitation
6.	PLD 2021 SC 327	<a href="#"><u>Messrs Cherat Cement Co. Ltd., Nowshera and others v. Federation of Pakistan through Ministry of Petroleum and Natural Resources and others</u></a>	Gas Infrastructure Development Cess
7.	PLD 2021 SC 913	Mrs. Samina Mehr-un-Nisa Mazari v. Public at Large and others	Insolvency Law
8.	2022 SCMR 580	<a href="#"><u>Commissioner Of Inland Revenue v. Messrs Mughal Board Industry</u></a>	Tax Laws; Purpose of an amnesty scheme
9.	2022 SCMR 1082	<a href="#"><u>Commissioner Of Inland Revenue, Lahore v. Messrs Sargodha Spinning Mills (PVT.) LTD. Faisalabad and others</u></a>	Tax Laws; Tax Tribunal is the final fact finding body
10.	2022 SCMR 1104	<a href="#"><u>Commissioner Of Income Tax (LEGAL) v. Messrs Askari Bank Limited, Rawalpindi and others</u></a>	Tax Laws; Eligible depreciable asset
11.	2022 SCMR 1135	<a href="#"><u>Commissioner Inland Revenue, Zone-Iv, Lahore v. Messrs Panther Sports And Rubber Industries (PVT.) LTD. and others</u></a>	Tax Laws; Books of account, documents and records to be maintained for a period of six years
12.	2022 SCMR 1943	Messrs Kohinoor Spinning Mills Ltd. v. Commissioner Inland Revenue	Tax Laws; Questions of law not raised before the Tribunal or High Court
13.	2023 SCMR 50	<a href="#"><u>Commissioner Of Income Tax v. Messrs Dye Chemical Industries (PVT.) LTD. and others</u></a>	Tax Laws; Exemption from payment of minimum tax

14.	2023 SCMR 1055	<a href="#"><u>Snamprogetti Engineering B.V. through Special Attorney v. Commissioner Of Inland Revenue Zone-II, L.T.U, Islamabad and others</u></a>	Tax Laws; International tax conventions, agreements or treaties
15.	2023 SCMR 1166	<a href="#"><u>Allied Bank Limited v. The Commissioner Of Income Tax, Lahore and others</u></a>	Tax Laws; Amendment of assessment
16.	2023 SCMR 1803	<a href="#"><u>The Commissioner Of Income Tax v. Messrs Inter Quest Informatics Services</u></a>	Tax Laws; Exemption from income tax
17.	2023 SCMR 1103	<a href="#"><u>National Highway Authority through Chairman, Islamabad v. Messrs Sambu Construction Co. Ltd. Islamabad and others</u></a>	Civil Laws; Arbitration award
18.	2023 SCMR 1856	<a href="#"><u>Commissioner Inland Revenue v. Messrs RYK Mills</u></a>	Tax Laws; Significance and purpose of a show cause notice stated.
19.	2023 SCMR 1980	<a href="#"><u>Haji Tooti and another v. Federal Board Of Revenue, Islamabad and others</u></a>	Customs Laws; vires of option to pay fine in lieu of confiscated goods
20.	2023 SCMR 1991	<a href="#"><u>Competition Commission Of Pakistan and others v. Dalda Foods Limited, Karachi</u></a>	Competition Act; Powers of the Commission in relation to a proceeding or enquiry- Power to call for information relating to undertaking
21.	PLD 2023 SC 482	<a href="#"><u>Pak Suzuki Motors Company Limited v. Faisal Jameel Butt and another</u></a>	Consumer Law; Claims
22.	2024 SCMR 640	<a href="#"><u>Taisei Corporation and another v. A.M. Construction Company (PVT.) LTD. and another</u></a>	Civil Laws; Arbitration, concept of minimal interference by courts in international commercial arbitration
23.	2024 SCMR 700	<a href="#"><u>Commissioner Inland Revenue, Lahore v. Messrs Millat Tractors Limited, Lahore and others</u></a>	Tax Laws; Unexplained income or assets- Amendment of an assessment
24.	2024 SCMR 741	<a href="#"><u>Commissioner Inland Revenue, Zone-Iv, Karachi V. Messrs A.P. Moller Maersk And Another</u></a>	Tax Laws; Avoidance of double taxation
25.	2024 SCMR 947	<a href="#"><u>Province Of Punjab through Secretary C&amp;W, Lahore and others v. Messrs</u></a>	Punjab Procurement Rules, 2014; Bidding documents

		<u>Haroon Construction Company, Government Contractor and others</u>	
26.	PLD 2024 SC 830	<u>Tanveer Cotton Mills (Pvt.) Ltd. and another v. Summit Bank Limited and others</u>	Company Law; Winding up of company
27.	2025 SCMR 517	<u>Kausar Rana Resources (Private) Limited and others v. Qatar Lubricants Company W.L.L. (QALCO) and others</u>	Companies Laws; Pro-arbitration approach of Courts
28.	PLD 2025 SC 1	<u>Mughals Pakistan (Pvt.) Limited v. Employees Old Age Benefits Institution and others</u>	Alternate Dispute Resolution
29.	2025 SCP 203	<u>Frontier Holdings Limited through its Chief Executive, Islamabad and another v. Petroleum Exploration Pvt. Limited through its Chief Executive Officer,</u>	Foreign Arbitral Award