

USER's MANUAL OF SLD SYSTEM (Super Law Data System)  
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Haroon Ahmad Rafiq

Head Office # SO-6 & 7, 2nd Floor, City Centre, Bank Road, Saddar-Rawalpindi

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info@sldsystem.com

Super Law Data System

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Featured Scroll

SRO Notification Bar

News List

For change of Password

User's Profile

## SLD System Features

- 1-Case Law Search
- 2-Statute Search
- 3-SRO etc. Search
- 4-Updated Laws
- 5-Law Dictionary
- 6-News Search
- 7-Finance Acts/Bills
- 8-Custom Tariff
- 9-Whatsapp Updates
- 10-Youtube Channel
- 11-Tax Rates

Super Law Data System



## 1-Case Law Search (old version)

Select single or multiple block(s) for Case Law search

For Citation Search

Enter Year + Mag + Page

Enter Vol. for TAX and ITR

Law +

Section (1 or 2 Section or use both) Search

Court, Case # & date wise Search

Text (e.g. Penalty) & Text 2 (e.g. Salary) Sentence wise Search (e.g.

The screenshot shows a web form titled "Case Law Search" with a yellow header. Below the header is a white bar with the text "Select single or multiple blocks" and a "Search" button. The main form area has a light blue background and contains several input fields and dropdown menus. Blue arrows point from the text annotations on the left to specific fields in the form. The fields include: "Year/vol", "Select Magazine" (dropdown), "Page", "Select Law" (dropdown), "Enter Section", "Enter Section 2", "Select Court" (dropdown), "Enter Case #", "Enter Date", "Enter Text", "Enter Text 2", "Phrase Search", "Judges", "Lawyers", "Petitioner", and "Select Principle Law". A "Search" button is located at the bottom right of the form area.

Select Principle of case law from the list

Enter Judge Name for Search

Enter Lawyer Name for Search

Enter Appellant or Opponent for Search

## 1-Case Law Search (old version)

### CITATION SEARCH

Enter year or vol, select Magazine / Journal and write page number, after click on search list appear in new Tab.

Select single or multiple blocks Search

2024

Select Law

Select Court

Enter Text

Judges

PTD

Select Magazine

SLD

**PTD**

TAX

PTCL

SCMR

Search

1

Enter Section

Enter Section 2

Enter Case #

Enter Date

Phrase Search

Petitioner

Super Law Data System

## 1-Case Law Search (old version) Search result List

Click View

Case Search Result							
Year Vol Mag Page	Court	Law / Section	Case #	Judge	Lawyer	Petitioner	Action
2024 SLD 1 2024 PTD 1 (2024) 129 TAX 224	Sindh High Court	<b>Law:</b> Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000 <b>Section:</b> 10,17 <b>Law:</b> Constitution of Pakistan, 1973 <b>Section:</b> 199	Constitutional Petitions Nos.D-4079 D-4212, D-4341, D-4353, D-4377 of 2021, decided on 28th March, 2023. Date of hearing: 21st March, 2023.	Before Muhammad Shafi Siddiqui and Agha Faisal, JJ	Abid S. Zuberi, Ayan Mustafa Memon, M. Saad Siddiqui, Ali Abid Zuberi, Agha Ali Durrani, Fayaz Ali Maitlo, Ovais Ali Shah, Khalid Mehmood Siddiqui, Faoq Mirani and Owais Leghari for Petitioners. Barrister Ghazi Khan Khalil, Ameer Bakhsh Metlo, Ameer Nausherwan Adil, Abdul Razzaque Panhwar, Abdul Hakeem Junejo and Qazi Ayazuddin Qureshi, Assistant Attorney General for Respondents.	SHAKEEL AHMED KASANA and others Vs FEDERAL TAX OMBUDSMAN through Registrar Federal Tax Ombudsman and others	<a href="#" style="color: #0070C0; text-decoration: none;">View</a>

## 1-Case Law Search (old version)

[Print view](#)

Citation(s): 2024 SLD 1 = 2024 PTD 1 = (2024) 129 TAX 224

**Sindh High Court**

**Constitutional Petitions Nos.D-4079 D-4212, D-4341, D-4353, D-4377 of 2021, decided on 28th March, 2023. Date of hearing: 21st March, 2023.**

**Before Muhammad Shafi Siddiqui and Agha Faisal, JJ**

**SHAKEEL AHMED KASANA and others**

**Vs**

**FEDERAL TAX OMBUDSMAN through Registrar Federal Tax Ombudsman and others**

**Abid S. Zuberi, Ayan Mustafa Memon, M. Saad Siddiqui, Ali Abid Zuberi, Agha Ali Durrani, Fayaz Ali Maitlo, Ovais Ali Shah, Khalid Mehmood Siddiqui, Faoq Mirani and Owais Leghari for Petitioners.**

**Barrister Ghazi Khan Khalil, Ameer Bakhsh Metlo, Ameer Nausherwan Adil, Abdul Razzaque Panhwar, Abdul Hakeem Junejo and Qazi Ayazuddin Qureshi, Assistant Attorney General for Respondents.**

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**Law:** Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000

Section: 10,17

**Law:** Constitution of Pakistan, 1973

Section: 199

---

Establishment of Office of Federal Tax Ombudsman Ordinance (XXXV of 2000)---

----Ss. 10 &17---Constitution of Pakistan, Art. 199---Constitutional petition---Federal Tax Ombudsman---Inspection of office of Inland Revenue---Jurisdiction---Scope---Petitioners were officials of Inland Revenue and were aggrieved of letters issued under S. 17 of Establishment of Office of Federal Tax Ombudsman Ordinance, 2000, to inspect their offices---Validity---Office of Federal Tax Ombudsman was not meant to oversee if orders, assessments, decisions etc. were lawful or unlawful---If at all any lawful procedure, as required in terms of S. 10 of Establishment of Office of Federal Tax Ombudsman Ordinance, 2000, was to be triggered, it had to be seen first whether such was within the frame of

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## 1-Case Law Search (old version)

LAW + SECTION Search (Select Law from list or write in bar, enter one or two sections for search)

**Case Law Search**

Select single or multiple blocks Search

Year/vol  Select Magazi...

Page

161  205

Enter Case #  Enter Date

Phrase Search

Petitioner

Income Tax Ordinance, 2001

Select Law

- Income Tax Ordinance, 2001
- Tax Laws (Amendment) Act, 2024
- Sales Tax Act, 1990
- Customs Act, 1969
- Islamabad Capital Territory (Tax on Services) Ordinance, 2001

Super Law Data System



## 1-Case Law Search (old version)

[Click to view the case law](#)

### Case Search Result

Year Vol Mag Page	Court	Law / Section	Case #	Judge	Lawyer	Petitioner	Action
2024 SLD 2931 (2024) 129 TAX 223	Appellate Tribunal Inland Revenue, Karachi	<b>Law:</b> Income Tax Ordinance, 2001 <b>Section:</b> 74,120,122B,122C,122,132,161,170,172,177,182,205,214B,221,Rule 1(3),1(5), Part III, Sixth Schedule <b>Law:</b> Constitution of Pakistan, 1973 <b>Section:</b> 4,10A	ITA No. 1406/KB/2019, decided on 26.01.2021, date of hearing: 24.09.2020	PRESENT: MUHAMMAD JAWED ZAKARIA, JUDICIAL MEMBER AND SAIFULLAH KHAN, ACCOUNTANT MEMBER.	Mr. S.M. Rehan, Advocate for the Appellant. Mr. Abid Aziz Memon, D.R for the Respondent.	M/S. IBS LOGISTICS (PVT) LTD KARACHI VS THE COMMISSIONER INLAND REVENUE, ZONE-II, CRTO, KARACHI	<a href="#">View</a>
2024 SLD 2598 (2024) 129 TAX 140	Appellate Tribunal Inland Revenue, Karachi	<b>Law:</b> Income Tax Ordinance, 2001 <b>Section:</b> 2(41),107,101(3),109,129,152,152(5),152(7),152(7)(ii),152(7)(a)(iii),161,161(1), 163,205 <b>Law:</b> Income Tax Ordinance, 1979 <b>Section:</b> 163	ITA No. 377/KB/2019, decided on 24.08.2021, date of hearing: 28.01.2021	PRESENT: SAIF ULLAH KHAN, ACCOUNTANT MEMBER AND AMINA NAZEER ANSARI, JUDICIAL MEMBER	Usman Ali Khan, Advocate for Appellant. Saleem-ur-Rehman, D.R. for Respondent.	M/S. ARTISTIC ENERGY (PRIVATE) LIMITED, KARACHI VS THE COMMISSIONER-IR, ZONE-II, CTO, KARACHI	<a href="#">View</a>
2023 SLD 2921 (2023) 128 TAX 201	Appellate Tribunal Inland Revenue, Karachi	<b>Law:</b> Income Tax Ordinance, 2001 <b>Section:</b> 161,161(7),161(1b),182,205,206,221,221(4)	ITA No.714/KB/2022, decided on 19.09.2022,	PRESENT: DR. TAUQEER IRTIZA, ACCOUNTANT MEMBER AND	Mr. Mohsin Waheed, FC for the Appellant. Mr. Abdul Wahid	M/S. EXIDE PAKISTAN LTD., KARACHI VS THE COMMISSIONER	<a href="#">View</a>

## 1-Case Law Search (old version)

**COURT WISE SEARCH: Write Court or select from the list**

### Case Law Search

Select single or multiple blocks

Search

Year/vol

Select Magazine

Page

Select Law

Enter Section

Enter Section 2

Supreme Court of Pakistan

Enter Case #

Enter Date

Phrase Search

Supreme Court of India

Supreme Court of New Zealand

Supreme Court of Pakistan

Supreme Court of the United States

Supreme Court of UK

TELANGANA AND ANDHRA PRADESH HIGH COURT

Petitioner

# Super Law Data System

## 1-Case Law Search (old version)

CASE NUMBER Search: For search case # wise write only case number and click in search

### Case Law Search

Select single or multiple blocks

Search

Year/vol

Select Magazine

Page

Select Law

Enter Section

Enter Section 2

Select Court

1059/LB

Enter Date

Enter Text

Enter Text 2

Phrase Search

Judges

Lawyers

Petitioner

Search

Super Law Data System

## 1-Case Law Search (old version)

CASE NUMBER Search: From list click view

### Case Search Result

Year Vol Mag Page	Court	Law / Section	Case #	Judge	Lawyer	Petitioner	Action
2016 SLD 1281	Appellate Tribunal Inland Revenue, Lahore		STA No. <u>1059/LB/2016</u> , Date of hearing & Order: 18-10-2016	MS. RAANA AHMED (ACCOUNTANT MEMBER)	Appellant by: Mr. Omer Hayat, Advocate Respondent by: Mr. Adnan Ahmed Khan, DR	M/S Spectra Innovations (Pvt.) Limited, Lahore --- Appellant Vs The CIR., RTO, Lahore -- Respondent	<a href="#">View</a>
2007 SLD 185 2007 PTD 754 (2006) 94 TAX 401	Appellate Tribunal Inland Revenue	<b>Law:</b> Wealth Tax Act, (XV of 1963) <b>Section:</b> 18(1)(ii)(4),18(4),16(2)	W.T.As. Nos. <u>1059/LB</u> to <u>1068/LB</u> , 995/LB to 999/LB of 2005, decision dated: 31st August, 2006	ZAFAR ALI THAHEEM, JUDICIAL MEMBER AND MAZHAR FAROOQ SHIRAZI, ACCOUNTANT MEMBER	Iqbal Hashmi and Yousaf Ali Ch. I.T.P. for Appellant. Anwar Ali Shah, D.R. for Respondent		<a href="#">View</a>

Previous

Page 1

Next

# Super Law Data System

## 1-Case Law Search (old version)

**DATE WISE SEARCH: Write date or select date from the calendar**

**Case Law Search**

Select single or multiple blocks Search

Year/vol	Select Magazine	Page				
Select Law	Enter Section		Enter Section 2			
Select Court	Enter Case #		Enter Date			
Enter Text	Enter Text 2	Phrase Search				
Judges	Lawyers	Petitioner				

**Super Law Data System** Search

< June 2024 >

Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	1	2	3	4	5	6

## 1-Case Law Search (old version)

**TEXT SEARCH:** write text for search, use one or both block of Text Search

### Case Law Search

Select single or multiple blocks

Search

Year/vol

Select Magazine

Page

Select Law

Enter Section

Enter Section 2

Select Court

Enter Case #

Enter Date

audit

assessment

Phrase Search

Judges

Lawyers

Petitioner

Search

Super Law Data System

## 1-Case Law Search (old version)

PHRASE SEARCH: Sentence wise text search

### Case Law Search

Select single or multiple blocks

Search

Year/vol

Select Magazine

Page

Select Law

Enter Section

Enter Section 2

Select Court

Enter Case #

Enter Date

Enter Text

Enter Text 2

Whether Sales Tax is chargeable

Judges

Lawyers

Petitioner

Search

Super Law Data System

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## 1-Case Law Search (old version)

### Case Search Result

2020 SLD 2321 = (2020) 122 TAX 527 = 2021 PTD 871

#### Lahore High Court

JUDGMENT Through instant Reference Application under Section 47 of the **Sales Tax** Act, 1990 ('the Act of 1990'), following questions of law. asserted to have arisen out of impugned judgment dated 23.09.2008, passed. by learned Customs, Central Excise **Sales Tax** Appellate Tribunal, Islamabad Bench-II ("Appellate Tribunal"), have been proposed for our opinion: (i) **Whether Sales Tax is chargeable** on freight charges, where freight was not received as a part of the price but was separately borne by the purchaser? (ii) **Whether** the limitation period for completing the adjudication proceedings as mentioned under Section 11(4) and 36(3) **is** mandatory? (iii) **Whether** the authority, who has to **issue** a Show Cause Notice, responsible to make out a cause in the Show Cause Notice itself under which **provision** the case falls and will also have details of allegations, if authority fails to provide any

[View](#)

2007 SLD 239 = 2007 PTD 620

#### Appellate Tribunal Inland Revenue

JUDGMENT MRS. KHALIDA YASIN, MEMBER (JUDICIAL).---This appeal **is** directed against the Order-in-Original No.4 of 2000, dated 2-8-2000 passed by Additional Collector Customs, **Sales Tax** and Central Excise (Adjudication-III), Karachi. 2. The brief facts which gave **rise** to the above-said appeal are that appellant **is** registered company engaged in the manufacture of Sweet and Toffees in the brand name "Energies" and paying **Sales Tax** on its supplies. On 28-4-2000 a show-cause notice was received wherein it was alleged that receipt

[View](#)



## 1-Case Law Search (old version)

SEARCH by NAME: JUDGE OR LAWYER OR APPELLANT / OPPONENT

### Case Law Search

Select single or multiple blocks

Search

Year/vol

Select Magazine

Page

Select Law

Enter Section

Enter Section 2

Select Court

Enter Case #

Enter Date

Enter Text

Enter Text 2

Phrase Search

Judges

Lawyers

Petitioner

Search

Super Law Data System

# Super Law Data System

## 2-Case Law (New Version) FOR SHORT & QUICK SEARCH

**Citation** Search

Year/vol

Select ▼

Page

**Text / Sentence Wise** Search

Phrase Search

Enter Text

**Case or Date wise** Search

Enter Case #

Enter Date

**Name Wise** Search

Petitioner / Respondents ▼

Enter Name

**Law / Sections and Court** Search

Select Law ▼

Enter Section

Select Court ▼

### 3-STATUTES SEARCH

Write or Select Law from List, enter section and search

# Super Law Data System

## Statute Search

Law + Section

Search

Income Tax Ordinance, 2001

Enter Text

Select Law

Income Tax Ordinance, 2001

Tax Laws (Amendment) Act, 2024

Sales Tax Act, 1990

Customs Act, 1969

Islamabad Capital Territory (Tax on Services) Ordinance, 2001

161

|V|W|X|Y|Z

### 3-STATUTES SEARCH

Result show history wise, click view to open the section

Sr #	Law / Statute	Section	Chapter	Heading	Dated	Action
3984	Income Tax Ordinance, 2001	161	CHAPTER-X	PROCEDURE PART V ADVANCE TAX AND DEDUCTION OF TAX AT SOURCE Division IV General Provisions Relating to the Advance Payment of Tax or the Deduction of Tax at Source	2023-07-01	<a href="#">View</a>
3984	Income Tax Ordinance, 2001	161	CHAPTER-X	PROCEDURE PART V ADVANCE TAX AND DEDUCTION OF TAX AT SOURCE Division IV General Provisions Relating to the Advance Payment of Tax or the Deduction of Tax at Source	2019-07-01	<a href="#">View</a>
3984	Income Tax Ordinance, 2001	161	CHAPTER-X	PROCEDURE PART V ADVANCE TAX AND DEDUCTION OF TAX AT SOURCE Division IV General Provisions Relating to the Advance Payment of Tax or the Deduction of Tax at Source	2015-07-01	<a href="#">View</a>
3984	Income Tax Ordinance, 2001	161	CHAPTER-X	PROCEDURE PART V ADVANCE TAX AND DEDUCTION OF TAX AT SOURCE Division IV General Provisions	2010-07-01	<a href="#">View</a>

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## 3-STATUTES SEARCH

### View of Sections history wise showing date wise

Income Tax Ordinance, 2001
CHAPTER-X
PROCEDURE PART V ADVANCE TAX AND DEDUCTION OF TAX AT SOURCE Division IV General Provisions Relating to the Advance Payment of Tax or the Deduction of Tax at Source
From: 2024-07-01 - To: 0000-00-00
<p>161. Failure to pay tax collected or deducted.- (1) Where a person -</p> <p>(a) fails to collect tax as required under Division II of this Part 1[or Chapter XII] or deduct tax from a payment as required under Division III of this Part 2[or Chapter XII] 3[or as required under section 50 of the repealed Ordinance]; or</p> <p>(b) having collected tax under Division II of this Part 4[or Chapter XII] or deducted tax under Division III of this Part 5[or Chapter XII] fails to pay the tax to the Commissioner as required under section 160, 6[or having collected tax under section 50 of the repealed Ordinance pay to the credit of the Federal Government as required under sub-section (8) of section 50 of the repealed Ordinance,] the person shall be personally liable to pay the amount of tax to the Commissioner 7[who may 8[pass an order to that effect and] proceed to recover the same.]</p> <p>9[(1A) No recovery under sub-section (1) shall be made unless the person referred to in sub-section (1) has been provided with an opportunity of being heard.</p> <p>(1B) Where at the time of recovery of tax under sub-section (1) it is established that the tax that was to be deducted from the payment made to a person or collected from a person has meanwhile been paid by that person, no recovery shall be made from the person who had failed to collect or deduct the tax but the said person shall be liable to pay 10[default surcharge] at the rate of 11[twelve] percent per annum from the date he failed to collect or deduct the tax to the date the tax was paid.]</p> <p>(2) A person personally liable for an amount of tax under sub-section (1) as a result of failing to collect or deduct the tax shall be entitled to recover the tax from the person from whom the tax should have been collected or deducted.</p> <p>12[(3) The Commissioner may, after making, or causing to be made, such enquiries as he deems necessary, amend or further amend an order of recovery under sub-section (1), if he considers that the order is erroneous in so far it is prejudicial to the interest of revenue:</p> <p>Provided that the order of recovery shall not be amended, unless the person referred to in sub-section (1) has been provided an opportunity of being heard.]</p>

### 3-STATUTES SEARCH

Text wise Statute search, you can use one or both blocks of Text

#### Statute Search

Law + Section

Search

Select Law

Enter Section

Enter Text

Enter Text 2

Search

Alphabetical Order

Super Law Data System

A|B|C|D|E|F|G|H|I|J|K|L|M|N|O|P|Q|R|S|T|U|V|W|X|Y|Z

### 3-STATUTES SEARCH

Alphabetically Order wise List

#### Statute Search

Law + Section

Search

Select Law

Enter Section

Enter Text

Enter Text 2

Search

**Alphabetical Order**

Super Law Data System

A|B|C|D|E|F|G|H|I|J|K|L|M|N|O|P|Q|R|S|T|U|V|W|X|Y|Z

## 3-STATUTES SEARCH

Alphabetically Order wise List, click view to open Law

### Statute Search

#### Search Result

Sr #	Law / Statute	Section	Chapter	Heading	Dated	Action
8026	Appellate Tribunal Inland Revenue (Appointments, Terms and Conditions of Service) Rules, 2024				2014-12-19	<a href="#">View</a>
7587	Agricultural Produce Markets Act, 1939				2014-06-01	<a href="#">View</a>
7520	Azad Jammu and Kashmir Rent Restriction Act, 1986				1986-07-01	<a href="#">View</a>
5100	Appellate Tribunal Inland Revenue (Functions) Rules, 2023				2023-08-04	<a href="#">View</a>
840	Aspire University Lahore Act, 2022				2022-10-31	<a href="#">View</a>
839	Antiquities Act, 1975				1976-01-14	<a href="#">View</a>
838	Ali Institute of Education Lahore Act, 2010				2010-02-15	<a href="#">View</a>
837	Agricultural Pesticides Ordinance, 1971				1971-01-25	<a href="#">View</a>
836	Administrator-Generals (West Pakistan Amendment) Ordinance, 1966				1966-03-31	<a href="#">View</a>
835	Administrator Generals Act, 1913				1913-02-27	<a href="#">View</a>

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### 3-NOTIFICATION SEARCH

Enter SRO Number or Circular etc. with or without Year

Date wise search

Notification Search

Notification Search Search

Enter Number

Enter Year

Select Date

Select Law

Enter Text

Search

Select or write Law for search

Text search

### 3-NOTIFICATION SEARCH

SRO = 1005 and Year = 2024 click on search

Notification Search

<input type="text" value="1005"/>	<input type="text" value="2024"/>	<input type="text" value="Select Date"/>
<input type="text" value="Select Law"/>	<input type="text" value="Enter Text"/>	
<input type="button" value="Search"/>		

From the list click view for SRO 1005

Search Result

>

SLD#	SROS	Subject	Year	Number	Action
11092	S.R.O. 1005(i)/2024, Islamabad, the 8th July, 2024		2024	1005	<a href="#">View</a>

Previous Next

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### 3-NOTIFICATION SEARCH

[View for SRO 1005](#)

SROS: S.R.O. 1005(I)/2024, Islamabad, the 8th July, 2024

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EXTRAORDINARY PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, JULY 8, 2024

PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN  
MINISTRY OF INFORMATION TECHNOLOGY AND  
TELECOMMUNICATION  
(Digital Pakistan)

#### NOTIFICATION

Islamabad, the 8th July, 2024

S.R.O. 1005(I)/2024.- In exercise of the powers conferred under section 54 of the Pakistan Telecommunication (Re-organization) Act, 1996 (the Act), the Federal Government in the interest of national security and in the apprehension of any offence, is pleased to authorize the officers not below the rank of grade 18 to be nominated from time to time by Inter-Services Intelligence (ISI) to intercept calls and messages or to trace calls through any telecommunication system as envisaged under Section 54 of the Act.

[F. No. I-I56/2008-DL]

MUHAMMAD RAFIQ,  
Deputy Secretary.

Super Law Data System

Updated Laws  
List click to View attachment

## UPDATED LAWS

Q Search something...

Search

Sr #	Date	Heading	Attachment	Action
1	2024-05-07	Tax Laws (Amendment) Act, 2024	<a href="#">Click to view</a>	<a href="#">View</a>
2	2024-05-06	Income Tax Ordinance, 2001, UPDATED UPTO 06-05-2024	<a href="#">Click to view</a>	<a href="#">View</a>
3	2024-05-06	The Sales Tax Act, 1990 updated upto 06-05-2024	<a href="#">Click to view</a>	<a href="#">View</a>
4	2023-11-01	IT RULES 2002 UPDATED upto 01-11-2023	<a href="#">Click to view</a>	<a href="#">View</a>
5	2023-11-01	KPK Sales Tax on Services 2022 (As amended upto 01-11-2023)	<a href="#">Click to view</a>	<a href="#">View</a>
6	2023-10-31	Sales Tax Rules, 2006 upto 31-10-2023	<a href="#">Click to view</a>	<a href="#">View</a>

## Dictionary

### To search word – meanings from Law and other Dictionary

#### DICTIONARY SEARCH



Sr #	Word	Meaning
42863	Vulgaris opinio est duplex: orta inter graves et discretos, quae multum veritatis habet, et opinio	Common opinion is double: that proceeding from grave and discreet men, which has much truth in it, and that proceeding from foolish vulgar men, without any semblance of truth in it.
42862	Vox emissa volat; litera scripta manet.	The uttered voice flies; the written letter remains. [Cases: Libel and Slander <(:;5.]
42861	Voluntas ultima testatoris est perimplenda secundum veram intentionem suam.	The last will of a testator is to be fulfilled according to his true intention.
42860	Voluntas testatoris habet interpretationem latam et benignam.	The will of the testator should receive a broad and liberal interpretation.
42859	Voluntas testatoris ambulatoria est usque ad mortem.	The will of a testator is changeable right up until death. •That is, the testator may change the will at any time. This maxim is sometimes written Voluntas testatoris est ambulatoria usque ad extremum vitae exitum (same sense).
42858	Voluntas reputatur profacto.	The will is to be taken for the deed.
42857	Voluntas in delictis non exitus	In offenses, the will and not the outcome is regarded

Super Law Data System

News updates  
To search Latest and old News

NEWS

Search something...

Search

Sr #	Date	Heading	Action
1	2024-10-25	FBR Imposes Major Penalty on Customs Officer in Corruption Case	<a href="#">View</a>
2	2024-10-25	FBR Enforces Income Tax on Provincial Sales Tax Registrants	<a href="#">View</a>
3	2024-10-25	FBR Amends Transshipment Rules for Iranian Transport Operators	<a href="#">View</a>
4	2024-10-25	FBR Curtails Customs Intelligence Powers to Facilitate Taxpayers	<a href="#">View</a>
5	2024-10-24	PM Shehbaz Directs FBR to Create Taxpayer-Friendly Environment	<a href="#">View</a>
6	2024-10-24	FBR Announces Daily Updates to Active Taxpayers List	<a href="#">View</a>
7	2024-10-24	PM Shehbaz urges FBR to use technology to improve revenue collection	<a href="#">View</a>
8	2024-10-24	FBR to implement sugar sector track and trace system by Nov 15	<a href="#">View</a>
9	2024-10-24	FBR gives additional charge of Chief Investigator to Siddiqui	<a href="#">View</a>
10	2024-10-24	Smuggling: FBR moves summaries to PM for enforcement steps	<a href="#">View</a>
11	2024-10-24	FBR Projects Rs 250 Billion from New Anti-Smuggling Measures	<a href="#">View</a>

Super Law Data System

## Finance Acts and Commentaries from different Organizations

### FINANCE ACTS

Q Search something...

Search

Sr #	Date	Heading	Attachment	Action
1	2024-07-29	AFF's Tax Memorandum on changes in FB 2024	<a href="#">Click to view</a>	<a href="#">View</a>
2	2024-07-15	RIAZ AHMAD & CO. -- FINANCE ACT-2024	<a href="#">Click to view</a>	<a href="#">View</a>
3	2024-07-03	Abdus Slam & Co._ pictorial view _FA_2024	<a href="#">Click to view</a>	<a href="#">View</a>
4	2024-07-03	Comments on Finance Act 2024 - Income Tax AMIR ALAM & CO.	<a href="#">Click to view</a>	<a href="#">View</a>
5	2024-07-03	Finance Act Comments - RICO 2024-25	<a href="#">Click to view</a>	<a href="#">View</a>
6	2024-07-03	Moore Sindh Service Tax Memorandum 2024	<a href="#">Click to view</a>	<a href="#">View</a>
7	2024-07-02	Comments on Amended Finance Bill, 2024	<a href="#">Click to view</a>	<a href="#">View</a>
8	2024-07-02	Moore Tax Memorandum - Finance Act 2024	<a href="#">Click to view</a>	<a href="#">View</a>
9	2024-07-02	MTBA Finance Act 2024 Special	<a href="#">Click to view</a>	<a href="#">View</a>

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## Customs Tariffs

### CUSTOM TARIFFS

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SLD #	Date	Years	Heading	Attachment
10254	2024-10-23	2024 - 2025	PAKISTAN CUSTOMS TARIFF-2024-25	<a href="#">Click to view</a>
10252	2024-07-24	2023 - 2024	PAKISTAN CUSTOMS TARIFF-2023-24	<a href="#">Click to view</a>
10253	2024-07-24	2023 - 2024	Fifth Schedule-23-24	<a href="#">Click to view</a>
10223	2022-06-30	2022 - 2023	Pakistan Customs Tariff - (updated 30-06-2022)	<a href="#">Click to view</a>
10224	2022-06-30	2022 - 2023	Fifth Schedule to the Customs Act, 1969 - (updated 30-06-2022)	<a href="#">Click to view</a>
10225	2020-07-01	2020 - 2021	Pakistan Customs Tariff 2020-21	<a href="#">Click to view</a>
10226	2020-06-30	2020 - 2021	Chapter-99 (Updated upto 30-06-2020)	<a href="#">Click to view</a>

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Whatsapp updates  
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WHATSAPP

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Sr #	Date	Heading	Attachment	Action
1	2024-10-26	ITA No. 809-LB of 2018	<a href="#">Click to view</a>	<a href="#">View</a>
2	2024-10-26	ITA No. 993-LB of 2019	<a href="#">Click to view</a>	<a href="#">View</a>
3	2024-10-26	NEWS UPDATES OCTOBER 26, 2024	<a href="#">Click to view</a>	<a href="#">View</a>
4	2024-10-26	SRO 1645(i) of 2024 dated 23.10.2024	<a href="#">Click to view</a>	<a href="#">View</a>
5	2024-10-26	SRO 1649(i) of 2024 dated 25.10.2024	<a href="#">Click to view</a>	<a href="#">View</a>
6	2024-10-26	SRO 1650(i) of 2024 dated 25.10.2024	<a href="#">Click to view</a>	<a href="#">View</a>
7	2024-10-26	SRO 1651(i) of 2024 dated 25.10.2024	<a href="#">Click to view</a>	<a href="#">View</a>
8	2024-10-25	Constitution of Pakistan	<a href="#">Click to view</a>	<a href="#">View</a>
9	2024-10-25	NEWS UPDATES OCTOBER 25, 2024	<a href="#">Click to view</a>	<a href="#">View</a>

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ACT, 2024

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## Tax Rates

### TAX RATES

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Sr #	Date	Year	Heading	Attachment	Action
1	2024-07-24	2025	ST Withholding Card TY-2025	<a href="#">Click to view</a>	<a href="#">View</a>
2	2024-07-03	2025	TAX RATES FOR THE TAX YEAR - 2025		<a href="#">View</a>
3	2023-08-11	2023	Withholding Income Tax Regime (WHT Rates Card)	<a href="#">Click to view</a>	<a href="#">View</a>
4	2023-07-01	2023	Tax Rates 2023-24	<a href="#">Click to view</a>	<a href="#">View</a>
5	2023-07-01	2023	Tax Rates-TY 2024-Updated on 26-Jun-2023	<a href="#">Click to view</a>	<a href="#">View</a>
6	2023-07-01	2023	Tax Card 2024 - Amar Associates	<a href="#">Click to view</a>	<a href="#">View</a>
7	2023-07-01	2023	Tax Card Taxmax 2023-24	<a href="#">Click to view</a>	<a href="#">View</a>
8	2023-07-01	2023	UHY TAX CARD TY 2023-24	<a href="#">Click to view</a>	<a href="#">View</a>
9	2023-07-01	2023	Withholding Chart - Tax Year 2024	<a href="#">Click to view</a>	<a href="#">View</a>

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## Manual Tax Return in Excel Sheets

### TAX RETURNS

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Sr #	Date	Heading	Attachment	Action
1	2024-07-18	TAX RETURN FOR THE YEAR 2024	<a href="#">Click to view</a>	<a href="#">View</a>
2	2023-07-18	TAX RETURN FOR THE YEAR 2023	<a href="#">Click to view</a>	<a href="#">View</a>
3	2022-10-19	TAX RETURN FOR THE YEAR 2022	<a href="#">Click to view</a>	<a href="#">View</a>
4	2021-10-19	TAX RETURN FOR THE YEAR 2021	<a href="#">Click to view</a>	<a href="#">View</a>
5	2021-09-16	TAX RETURN FOR THE YEAR 2020	<a href="#">Click to view</a>	<a href="#">View</a>
6	2019-10-01	TAX RETURN FOR THE YEAR 2019	<a href="#">Click to view</a>	<a href="#">View</a>
7	2018-07-01	TAX RETURN FOR THE YEAR 2018	<a href="#">Click to view</a>	<a href="#">View</a>
8	2017-10-26	TAX RETURN FOR THE YEAR 2017	<a href="#">Click to view</a>	<a href="#">View</a>
9	2016-10-26	TAX RETURN FOR THE YEAR 2016	<a href="#">Click to view</a>	<a href="#">View</a>

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# Super Law Data System

Live Chat

(All in one search (SLD System's Database) and Chat with the help of AI)

Super Chat Bot — Coming Soon!

