Major driving factor for this comparative research was to make Urdu-Linguistics familiar with the modern theories and approaches in this field of research with primary focus on the researches in the German language. The researches so far carried out in Urdu-linguistics are not at par with the advanced scientific studies made with reference to many other languages of the world. This research primarily deals with the question: which morphological, syntactical and/or morphosyntactical means are used by Urdu to recode the expressions of counter-factuality in German and vice versa? As its secondary objective the research gives an in depth description of the verbal system of Urdu, and thoroughly elaborates the complex Tense-Aspect-system of Urdu. It analyses and defines the number of moods in Urdu and describes in detail their semantic features. As its secondary objectives it also investigates, whether in case of Urdu questions and imperatives are marked by default or partly with counter to factual morphology or not. This research also studies the term counterfactual with reference to Urdu. With this background a contrastive analysis is made by comparing selected examples of German and Urdu counter factual expressions and their translations in the relevant languages. On the basis of huge corpus of 817 sentences it is studied how many linguistic devices are used by Urdu to recode the semantic content of the expressions coded by "Konjunktiv-II" in German. The statistical analysis of the data reveals that Urdu uses different linguistic devices - mainly morphological - to recode the expressions of different types of counter factual expressions for which German uses only one morphological mean known as Konjunktiv-II. Apart from many interesting findings the most important ones are: a) Urdu differentiates between the different modality types and recode them differently with distinguishable morphology. b) The so called future tense in Urdu proves to have dominating modal character rather than temporal. c) Although German has a unique morphological device to code counter factuality Urdu demonstrates itself as being morphologically richer than German. d) There are strong and undeniable evidences found that imperfective morphology in Urdu is grammaticalized as a mood-distinctive form for marking counterfactual modality of non-potential nature.