

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

I.T.R.A. 72 of 2019

Date	Order with signature of Judge.
------	--------------------------------

For hearing of main case.

23.09.2025

Mr. Shahid Ali, advocate for the applicant.
Mr. Anwar Kashif Mumtaz, advocate for respondent.

It is jointly submitted that this reference pertains to an SOE and is required to be submitted to ADR. Reliance is placed on order dated 29.08.2025 rendered in I.T.R.A. No.32 of 2002 and connected reference applications, which reads as follows :

*“These Reference Application/ Income Tax Appeal have been filed by the Commissioner of Income Tax, Karachi against M/s. Pakistan Security Printing Corporation (Pvt) Ltd. Karachi in respect of orders dated 03.04.2001 passed in R.A. No.197/KB of 2000-01 and Order dated 27.06.2000 passed in ITA No.587/KB of 1993-94, Admittedly M/s. Pakistan Security Printing Corporation (Pvt) Ltd. is a State-Owned Enterprise in terms of State-Owned Enterprise (Governance and Operation) Act, 2023 and pursuant to Section 13-A of the Income Tax Ordinance, 2001 a mechanism has been provided for State Owned Enterprises (“SOE”) to approach FBR in respect of adverse orders passed by the Inland Revenue Department. The most significant and the relevant amendment made, which in our view is fully applicable to the present Respondent, is that now it is **mandatory** for SOE to go for ADR, whereas the limit of Rs.50 million is also not applicable.*

It further appears that the Honourable Supreme Court has referred the matters filed by the Commissioner Inland Revenue to the Dispute Resolution Committee through various orders passed in Civil Petition No. 2106 of 2024 (Commissioner Inland Revenue, Corporate Zone, Regional Tax Officer, Islamabad v. M/s Islamabad Electric Supply Company Limited, (IESCO), Islamabad), Civil Appeals No. 649, 650, 651, 652 of 2022 (M/s. State Life Insurance Corporation of Pakistan v. The Assistant Commissioner of Income Tax, Karachi & others) and Civil Petition Nos. 886-K, 887-K and 888-K of 2023 (M/s. Trading Corporation of Pakistan v. The Commissioner of Income Tax, Karachi). In view of such position, these matters are disposed of, whereas, in terms of Section 134A of the Income Tax Ordinance, 2001, matters stand referred to FBR to form a Committee as required under the new amended provision and till such time the matter is finally decided by the said Committee, no coercive measures be adopted against the Respondent for recovery. Once a decision has been given by the Committee, the Respondent, if aggrieved, may seek further remedy, if so available in accordance with law. With these observations, this Reference Application along with Appeal are hereby disposed of. Office to place copy of this order in connected case.”

It is sought that this reference application may also be disposed of in the same terms as aforesaid. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(5) of the Income Tax Ordinance, 2001.

Judge

Judge

M. Khan