

## IN THE HIGH COURT OF SINDH AT KARACHI

### Income Tax Reference Application Nos.340 to 344 of 2022

Date	Order with Signature of Judge
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Fresh case

1. For order on office objections
2. For order on CMA No.391/2022
3. For hearing of main case

**04.03.2026**

Mr. Ayaz Sarwar Jamali, Advocate for the applicant

Per learned counsel these references pertain to State Owned Enterprises and, therefore, are required to be submitted to ADR in accordance with the law. Learned counsel states that identical orders have been passed including order dated 09.10.2025 passed in ITRA Nos.98 and 99 of 2025 reproduced herein below:

"It is jointly submitted that the matter pertains to state owned enterprises and has to be referred to ADR. Learned counsel places on record copy of order dated 07.08.2025 passed in ITRA 287 to 293 of 2004, which is reproduced herein below:-

"These Reference Applications have been filed by Commissioner Inland Revenue Zone-I, LTO, Karachi against Pakistan International Airlines Corporation (PIAC) in respect of order dated 14.05.2024 passed by the Appellate Tribunal Inland Revenue, Karachi in ITA No. 365/KB/2022 and connected matters PIAC is a State Owned Enterprise in terms of State Owned Enterprises (Governance and Operation) Act, 2023 and pursuant to Section 134A 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 Applicant, 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, all these Reference Applications are disposed of, whereas, in terms of Section 134A of the Income Tax Ordinance, 2001, matter stands 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 applicant for recovery. Once a decision has been given by the Committee, the applicant if aggrieved, may seek further remedy, if so available in accordance with law.

With these observations, all these Reference Applications are hereby disposed of Office to place copy of this order in connected Reference Applications."

It is jointly stated that these reference applications may also be disposed of for the same reasons and upon the same terms, as stipulated above. 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(8) of the Income Tax Ordinance, 2001.

Office is instructed to place a copy of this order in the connected ITRA listed above."

Learned counsel states that these references may also be disposed of for the same reasons and upon the same terms. 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(8) of the Income Tax Ordinance, 2001. Office to place a copy hereof in the above connected references.

JUDGE

JUDGE

Asif