ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 334 & 335 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case

<u>02.09.2026</u>

Mr. Abdul Khaliq Khatri, advocate for the applicant
Mr. Ameer Nausherwan Adil, advocate for
respondent in ITRA 334 of 2016

Mr. Sajjad Ali Solangi advocate files vakalatnama on behalf of respondent in ITRA 335 of 2016 which is taken on record.

Following questions of law had been proposed for determination :

i. Whether the learned Appellate Tribunal Inland Revenue was justified in confirming that provisions of Workers Welfare Fund Ordinance, 1971 is applicable to the case of the applicant.

ii. Whether the Applicant was required to deposit Workers Welfare Fund when neither provision of Section 2(f)(i) of WWF Ordinance, 1971 is applicable under Workers Welfare Fund Ordinance, 1971.

iii. Whether the provision of Workers Welfare Fund is applicable and whether Appellate Tribunal was justified in confirming the levy of Workers Welfare Fund in the case of the applicant taxpayer?

iv. Whether in view of the judgment of the Apex Court in Civil Appeal No. 1049 of 2011 and others through judgment dated 10.11.2016, the amendments introduced in the WWF Ordinance through Act (Money Bills) of 2006 and 2008, the WWF levied is liable to be deleted and refunded?"

Learned counsel for the applicant states that the said questions are covered in favour of the applicant and against the respondent department by virtue of judgment of the Supreme Court in the case of *East Pakistan Chrome Tannery (Pvt.) Limited* reported as PLD 2017 SC 28. Learned counsel seeks that in *mutatis mutandis* application of the binding authority the questions be answered in favour of the applicant and against the respondent department. Learned counsel for respondent articulates no cavil to the record. 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 copy of this order in connected matter.

Judge

Judge

Amjad