ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 265 of 2018
ITRA 266 of 2018
ITRA 267 of 2018
ITRA 268 of 2018
ITRA 269 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on CMA No.2565/2026.
2. For orders on office objection No.27.
3. For hearing of main case.
4. For hearing of CMA No.327/2018.

04.11.2026

Syed Daanish Ghazi, advocate for the applicant.
Sardar Zafar Hussain, advocate holding brief for Rana Sakhawat Ali, advocate for the respondent.

Per learned counsel the reference application pertains to the State-Own Enterprise as recognized by the honourable Supreme Court vide order dated 21.08.2025 passed in Civil Petitions 820-K, 821-K and 822-K of 2022, content whereof is reproduced herein below :

> "The issue involved in these petitions relates to State-owned enterprise, therefore, it would be appropriate that the forum of Alternative Dispute Resolution Committee provided under 134A of the Income Tax Ordinance, 2001 be invoked for resolution of the matter. It is high time that matters of State-owned entities be resolved within the mechanism provided under the law.
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> 2. In view of the above, these petitions are disposed of with the direction to refer the same to the forum of Alternative Dispute Resolution Committee provided under section 134A of the Income Tax Ordinance, 2001 for resolution of the matter"

Learned counsel for the applicant states that these matters are squarely covered by order dated 04.08.2025 rendered in I.T.R.A. No.94 of 2017 and connected reference applications, which reads as follows :

> *"Mr. Faheem Ali Memon has filed Vakalatnama on behalf of Respondent which is taken on record.*
>
> *All these Reference Applications have been filed by National Bank of Pakistan (NBP) against order dated 24.11.2016 in ITA No. 964/KB/2009 and connected matters. NBP 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.*
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> *Both the learned Counsel submit that the Honourable Supreme Court has referred the matters filed by the Commissioner Inland*

Revenue to the Dispute Resolution Committee. He has placed on record copies of such 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).*** *Counsel for the Applicant has placed copy of order dated 23.04.2025 passed in ITRA No. 111 to 120 of 2017.*

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"

He further states that these proceedings 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 is instructed to place copy hereof in the connected files.

Judge

Judge

Khuhro/PS