

IN THE HIGH COURT OF SINDH AT KARACHI
(Extraordinary Reference Jurisdiction)

I.T.R.A. No. 108 of 2017

Date	Order with signature of Judge
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Present:

Mr. Justice Aqeel Ahmed Abbasi
Justice Mrs. Rashida Asad

Fresh Case

1. For orders on Misc. No. 133/2017.
2. For hearing of Main Case.

22.10.2020:

Dr. Shahnawaz Memon, advocate for the applicant.

ORDER

1. The above Income Tax Reference Application has been filed against the impugned order dated 04.01.2017 passed by the Appellate Tribunal Inland Revenue (Pakistan) Karachi in ITA No.40/KB/2015 [Assessment Year 2008], whereby, following question has been proposed by the applicant, which according to learned counsel, is a question of law arising from the impugned order passed by the Appellate Tribunal in the instant case. The proposed question reads as follows:-

“Whether on the facts and in the circumstances of the case, learned ATIR was justified to direct DCIR to work out the liability of the taxpayer to pay Worker’s Welfare Fund (WWF) afresh despite the facts that amount of Worker’s Welfare Fund (WWF) was rightly levied as per Worker’s Welfare Fund Ordinance?”

2. After hearing the learned counsel for the applicant at some length and from perusal of the question proposed and the finding as

recorded in Para: 7 of the impugned order passed by the Appellate Tribunal Inland Revenue in the instant case, it appears that the question proposed through instant Reference Application relating to Worker's Welfare Fund (WWF) has already been decided by the Hon'ble Supreme Court in the case of *Workers' Welfare Fund, M/O Human Resources Development through Secretary and others v. East Pakistan Chrome Tannery (Pvt.) Ltd. through G.M. Finance, Lahore and others* [PLD 2017 SC 28], whereas, through impugned order, the matter has been remanded to the Assessing Officer with the directions to work out the liability of taxpayer in respect of Worker's Welfare Fund afresh in the light of the judgment of the Hon'ble Supreme Court, as referred to hereinabove. Learned counsel for the applicant was confronted to assist this Court as to how the instant Reference Application is maintainable and the proposed question can be considered by this Court, after the decision of the Hon'ble Supreme Court in respect of the legal controversy involved in this case, in response to which, learned counsel for the applicant could not submit any reasonable explanation.

3. In view of hereinabove factual and legal position, we do not find any substance in the instant Income Tax Reference Application, which is totally misconceived as the decision of the Appellate Tribunal Inland Revenue based on the judgment of the Hon'ble Supreme Court on the legal issue involved in the instant case. Accordingly, instant Reference Application is dismissed in limini alongwith alongwith listed application.

JUDGE

JUDGE

A.S.