

**ORDER SHEET**

**IN THE HIGH COURT OF SINDH, KARACHI**

C. P. No. **D – 2864** of 2016

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C. P. No. **D – 2865** of 2016

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C. P. No. **D – 3089** of 2016

<b>Date</b>	<b>Order with signature of Judge</b>
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Present

Mr. Justice Aqeel Ahmed Abbasi.

Mr. Justice Arshad Hussain Khan

**Hearing / PRIORITY**

1. For hearing of Misc. No. 13655/2016.
2. For hearing of Main Case.

**24.01.2016:**

Mr. Anwar Kashif Mumtaz, advocate for the petitioner a/w. M/s. Hammar Athar Saeed & Usman Alam, advocates.

Mr. M. Sarfraz Ali Metlo, advocate for the respondents in C.P.No.D-3089/2016.

Mr. Mir Hussain, Standing Counsel.

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Mr. Shahid Ali, advocate holding brief for Mr. Amjad Javed Hashmi, advocate for the respondents in C.P.Nos. D-2864 & 2865/2016, who is reportedly busy before another bench and requests for adjournment.

However, after hearing the learned counsel for the petitioner at some length, attention of learned counsel was drawn to a recent order passed by this Court on 16<sup>th</sup> January 2017 in similar petition i.e. C.P.No.D-3797 in the case of *Port Qasim Authority vs. Federal Board of Revenue & others*, was disposed of with directions to the respondents in the following terms:-

“ After hearing the learned counsel for the parties at some length, and in view of the assurance given by the learned counsel for the respondent, that the respondent will decide the application of Section 153(1)(b) of the Income Tax Ordinance, 2001, to the facts of petitioner’s case strictly in accordance with law, without being influence with the impugned clarification issued by the Chief (Income Tax Policy) dated 26.04.2011 in this regard instant petition is disposed of with further directions to the respondents

*to ensure that interpretation of provision of sub-section (6) of Section 153 of the Income Tax Ordinance, 2001, shall be made strictly in accordance with law without being influenced by any administrative interpretation of legal provisions if any, given by the Board or by any officer of F.B.R, while exercising quasi-judicial proceedings.”*

Learned counsel for the petitioner submits that instant petition may be disposed of in similar terms, however respondents may be directed not to follow such instructions or Circulars of F.B.R. which are contrary to law and require judicial determination. Accordingly, instant petitions stand disposed of in the aforesaid terms alongwith listed applications, however, with the directions to the respondents to ensure that there shall be no violation of the settled legal position, as recorded hereinabove.

Instant petitions stand disposed of in the aforesaid terms alongwith listed applications.

**J U D G E**

**J U D G E**

**A.S.**