IN THE HIGH COURT OF SINDH AT KARACHI

Present:
Muhammad Junaid Ghaffar, **J**.
Agha Faisal, **J**.

ITRA No. 276 of 2018
Dr. Zafar Sajjad vs.
Commissioner Inland Revenue Zone-I Regional Tax Office-III Karachi

For the AKUH	:	M/s. Hussain Ali Almani, Sami-ur-Rehman Khan, Sameen Hayat, Mustafa Naqvi and Aitzaz Manzoor Memon, Advocates for the Petitioners/AKUH.
For the Respondents	:	Mr. Kafeel Ahmed Abbasi & Mr. Muhammad Aqeel Qureshi, Advocate
Date of hearing	:	19.04.2021
Date of announcement	:	19.04.2021

JUDGMENT

Muhammad Junaid Ghafar, **J**. The question in this Reference Application is identical in the connected ITRAs and Constitutional Petitions as mentioned in **Annexure "A"** to this opinion and by consent, Income Tax Reference Applications No.276 of 2018 has been taken as the lead ITRA. It has been filed in terms of section 133 of the Income Tax Ordinance, 2001, ("**Ordinance**") against a common order dated 05.11.2018 passed by the Appellate Tribunal Inland Revenue, Karachi, whereby, various Appeals of the tax-payers as well as the department have been decided for tax years 2010 and 2011. The proposed question of law is as follows:-

(a) Whether the payments for clinical supplements and incentives received by the Applicant from its employer are "salary" as defined in Section 12 of the Income Tax Ordinance 2001?

2. Learned Counsel for the Applicants submits that the Applicants are permanent employees of Agha Khan University Hospital ("AKUH") pursuant to independent employment contracts and work as a Faculty Members in various departments; that the remuneration of the Applicants is outlined in the salary package which includes salary, clinical supplement and clinical incentive; that the Applicants are not permitted to undertake any non-institutional private practice; that they being full time employees are not permitted to be engaged

in any employment, business or services with another organizations or to have any financial/business interest with any other organization or entity even on a part-time or temporary basis; that they perform their assignment as teachers and professors at the AKUH and are also required to attend and work for the Consultation Clinics; that they are paid fixed salary along with clinical incentive and supplement which is though variable; but is paid on a monthly basis as agreed upon and at the end of the year, is either adjusted or paid in excess depending upon the total receipts earned thereof, but at all times such remuneration remains salary within the contemplation of section 12 of the Income Tax Ordinance 2001; that clause (1) sub clause (2) of Part III of the 2nd Schedule to the Ordinance, provides rebate or reduction of tax on the amount of salary so earned; that the respondents issued Show Cause Notices and amended the assessments orders by treating the clinical supplement and incentive as not being salary but other income and disallowed the rebate; that though in one tax year the Commissioner Appeals had decided the issue of clinical incentive partly in favour of the Applicants, but the Tribunal through the impugned, has overturned the same; that the Tribunal has erred in law and has not appreciated the provisions of the Ordinance as reliance has been placed on dictionary meaning of employee, whereas, it has been defined in Section 2 (20) of the Ordinance; that the Tribunal has completely ignored the provision of section 12[1] ibid which provides an exhaustive definition of salary;

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[1] 12. Salary.—(1) Any salary received by an employee in a tax year, other than salary that is exempt from tax under this Ordinance, shall be chargeable to tax in that year under the head "Salary".
(2) Salary means any amount received by an employee from any employment, whether of a revenue or capital nature, including —
(a) any pay, wages or other remuneration provided to an employee, including leave pay, payment in lieu of leave, overtime payment, bonus, commission, fees, gratuity or work condition supplements (such as for unpleasant or dangerous working conditions)
(b) any perquisite, whether convertible to money or not;
(c) the amount of any allowance provided by an employer to an employee including a cost of living, subsistence, rent, utilities, education, entertainment or travel allowance, but shall not include any allowance solely expended in the performance of the employee's duties of employment;
(d) the amount of any expenditure incurred by an employee that is paid or reimbursed by the employer, other than expenditure incurred on behalf of the employer in the performance of the employee's duties of employment;
(e) the amount of any profits in lieu of, or in addition to, salary or wages, including any amount received —
(i) as consideration for a person's agreement to enter into an employment relationship;
(ii) as consideration for an employee's agreement to any conditions of employment or any changes to the employee's conditions of employment;
(iii) on termination of employment, whether paid voluntarily or under an agreement, including any compensation for redundancy or loss of employment and golden handshake payments;
(iv) from a provident or other fund, to the extent to which the amount is not a repayment of contributions made by the employee to the fund in respect of which the employee was not entitled to a deduction; and
(v) as consideration for an employee's agreement to a restrictive covenant in respect of any past, present or prospective employment;
(f) any pension or annuity, or any supplement to a pension or annuity; and
(g) any amount chargeable to tax as "Salary"under section 14.
(3) Where an employer agrees to pay the tax chargeable on an employee's salary, the amount of the employee's income chargeable under the head "Salary" shall be grossed up by the amount of tax payable by the employer.
(4) No deduction shall be allowed for any expenditure incurred by an employee in deriving amounts chargeable to tax under the head "Salary".
(5) For the purposes of this Ordinance, an amount or perquisite shall be treated as received by an employee from any employment regardless of whether the amount or perquisite is paid or provided —
(a) by the employee's employer, an associate of the employer, or by a third party under an arrangement with the employer or an associate of the employer;
(b) by a past employer or a prospective employer; or
(c) to the employee or to an associate of the employee or to a third party under an agreement with the employee or an associate of the employee
(6) ……
(7)…….
(8)…….

that the Tribunal has relied upon the case[2] which is entirely different on facts; that as per definition of salary even profit sharing and commission is also included; that through Finance Act, 2019, a proviso[3] has been introduced in clause (1) sub clause (2) of Part III of the 2nd Schedule to the Ordinance which in effect affirms the stance of the Applicants as now their income including that in dispute has been specifically excluded, and in that case it shows the intention of legislature that what was not taxable has now been made taxable; that in Indian jurisdiction (Punjab & Haryana High Court)[4] on identical facts it has been held that the fee earned by such Doctors is nothing but salary as defined in Section 17 of the Income Tax Act, 1962, which is *pari-materia* to our definition in section 12 ibid; that connected petitions were filed for subsequent tax years wherein show cause notice were issued in respect of the same issue and in view of the law settled[5], these petitions are maintainable in the given facts and circumstances as the legal question is already before this Court in Reference Applications. By placing reliance on[6] he has prayed for answering the question in favour of the Applicants.

3. On the other hand Learned Counsel for the department has read out the impugned Order as well as Show Cause Notice and submits that the entire income of the Applicants does not fall under salary; but is income from professional services/business; hence not entitled for rebate or reduction in terms of Clause (1) sub clause (2) of Part III of the 2nd Schedule to the Ordinance as claimed; that section 18 (b) of the Ordinance defines this Income and is to be taxed separately and independently; that section 11 of the Ordinance provides different heads of Income and the component of Income in question has to be dealt with separately and not under salary as a whole; that the proviso inserted in 2019 would not apply retrospectively; hence question be answered against the Applicants.

4. We have heard both the learned Counsel and perused the record. It appears that all Applicants / Petitioners before us are Doctors and employed with AKUH, pursuant to independent employment contracts of similar nature. The relevant employment contract(s) in case of the Applicant in ITRA 276/2018 reads as under;

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[2] Dr. A. Razzak Kazi vs. Commissioner of Income Tax Hyderabad (1990 PTD 810)

[3] Provided that this clause shall not apply to teachers of medical profession who derive income from private medical practice or who receive share of consideration received from patients.

[4] Commissioner of Income Tax v Dr. Mrs. Usha Verma (2002) 254 ITR 404

[5] Engro Vopak Terminal Ltd vs. Pakistan (2012 PTD 130) & Standard Chartered Bank (Pakistan) Ltd. vs. Pakistan (2017 PTD 1585).

[6] Commissioner of Income Tax v I.B.M. SEMEA (2011 PTD 2275), Malik Muhammad Inam v Federation of Pakistan (2006 SCMR 1670), Qasim Ali v Commissioner of Income Tax (2000 PTD 1288).

APPOINTMENT AS A FACULTY MEMBER IN THE DEPARTMENT OF RADIOLOGY

Aga Khan Hospital and Medical College Foundation ("Foundation" is pleased to offer you appointment as a Faculty Member in the Department of Radiology, Faculty of Health Sciences. Your academic rank will be confirmed upon approval from the Appointment and Promotions Committee. The Charter of Aga Khan University assures you the privileges of a University Faculty member. Your appointment will be effective from July, 2005.

5. RESPONSITBILTIES AND REPORTING RELATIONSHIP.

You will report to the Chair, Department of Radiology, and/or such other person as may be designated by him. A clinician, if appointed to the active consultant staff of Aga Khan University will be responsible to its administration. Your responsibilities will include preparation for and completion of the teaching assigned to you by the Medical College and its curriculum committee.

You may be required to take an active part in the administration and development of the Faculty of Health Sciences and the University Hospital or associated health services. You will be expected to develop your own scholarly and research activities and are encouraged to pursue resources from extra-mural sources, subject to the provisions, rules and regulations of the University. You will not be permitted to undertake non-institutional private practice.

6…….Full-time employees of the Institution are not permitted to be engaged in employment, business or service with another organization or have any financial/business interest with any other organization/entity even on a part-time or temporary basis. In this regard, please complete the attached "Conflict of Interest Disclosure Form". Please note that it would be your responsibility to disclose any such information in future also if a situation so develops.

Attachment to the salary contract

1. The clinical supplement component of your salary is based on your expected earnings/Gross Physicians Fee Revenue (GPFR) for the year. If this is not earne3d fully, it will need to be recovered against salary payments or any credit balance due to you with the Institution.

Final Letter issued at the end of year for adjustment of clinical incentive and supplement payment

2. A lump sum payment of Rs.427,527 as a clinical incentive payment, which will be paid to you along with the payroll for the month of December 2010. Please note that this payment is based on the actual performance for the period January to November 2010 and estimates for December 2010. The actual amount will be worked out after the close of year, and any amount receivable or payable will be adjusted from your 2011 salary.

5. The Applicants filed their tax returns respectively and claimed rebate in terms of Clause (1) sub clause (2) of Part III of the 2nd Schedule to the Ordinance; but were issued show cause notice in terms of section 122(9) of the Ordinance for amending their deemed assessment orders issued to them in terms of s.120 ibid. It would be advantageous to refer to one of the Show Cause Notice(s) dated 08.03.2017 which would reflect the crux of the matter as well as the case of the department. The relevant portion of show cause notice in ITRA 276/2018 reads as under:-

FBR
Pakistan
Office of the
Additional Commissioner Inland Revenue
Range A & B Zone-I, RTO-III Karachi
No.AC-IR/A&B/Zone-I/RTO-III/401 dated 08.03.2017

To

Dr. Zafar Sajjad
Chair & Assoc Prof. Radiology
Agha Khan University Hospital
Karachi

SUBJECT: SHOW CAUSE NOTICE U/S 122(9) TO AMEND ASSESSMENT 122 (5A) OF THE INCOME TAX ORDINANCE, 2001 FOR THE TAX YEAR 2011.

Please refer to Income Tax Return e-filed through FBR e-portal, declaring salary income Rs.3,023,056/- for the tax year 2011. The return was treated a deemed assessment order within the meanings of section 120(1) of the Income Tax Ordinance, 2001 (hereinafter is referred as "the Ordinance").

Perusal of the said return and record available with this office, however, reveals that the deemed assessment order [treated to have been issued u/s 120(1) of the Ordinance] is erroneous as well as prejudicial to the interest of revenue on account of the following discrepancies:

1. That you have declared only salary income, the tax liability of which was reduced by 75% by claiming rebate under sub-clause (2) of clause (1) of Part-III of second schedule. Whereas, in reality, the receipts earned by you during the year consist of the following components:-

i. Monthly Salary income, as per employment contract and
ii. Clinical Supplement income (clinical income upon meeting target revenue of clinical receipts for M/s AKUH).
iii. Clinical incentive income (by way of lump sum payments)
iv. Other payments

It is therefore evident that you have:

a. Unlawfully added the above professional incomes (at serial No's ii, iii and iv above) in your salary income.
b. Unlawfully reduced your resultant tax liability (by 75% under sub-clause (2) of clause (1) of Part-III of second schedule, since, such a reduction in tax liability is only allowable on "salary" (computed u/s 12 of the ordinance earned by full time teachers/researchers employed by Non-profit organizations; and not on professional/business incomes.

Please explain as to why the deemed assessment order may not be amended u/s 122 (5A) of the ordinance in the manner shown below:

1.	Salary Income	3,023,056
2.	**Income from business/profession**	
	i. Clinical Supplement income	6,514,284
	ii. Lump sum clinical incentive payments (share from clinical revenue earned for M/s. AKUH)	791,797
3.	Any other payment	0
4.	Total income	10,329,137
5.	Tax liability as per rates applicable (in case of individuals, where salary component is less than 50% of total income	2,582,284
6.	Salary %age	Applicable
7.	Less: allowable tax rebate on salary portion (as provided by sub-clause (2) of clause (1) of Part-III of second schedule)	566823/-
8.	Net Tax liability	2,582,284
9.	Less: tax deducted at source u/s 149 of the ordinance	530,944
10.	**Balance payable**	**1,484,517**

6. It is the case of the department that clinical supplement income and clinical incentive income falls outside the definition of salary as contemplated in section 12 ibid; and it is only the amount of salary which is admissible for rebate as a consequence thereof, whereas, all other income falls under separate commercial revenue distribution/sharing arrangements between the Applicant and AKUH which is nothing but indirectly earned professional clinical receipts chargeable to tax under the head Income from business upon which

no rebate is available under clause (1) sub-clause (2) of Part-III of the 2nd schedule to the Ordinance[7].

7. The Order of the assessing officer was impugned before the Commissioner Appeals who vide his order dated 15.9.2017 in ITRA No.276/2018 for tax year 2011 dismissed the Appeals and went on to hold that the lump sum payments to the Doctors does not constitute salary and that the lump sum payments made to the specialist doctors by AKU is indeed a colorable device to substantially lower the taxes payable by the doctor(s) and not sustainable in law and thus the facility of rebate under sub-clause (2) of clause (1) of Part-III of the Second Schedule to the Income Tax Ordinance 2001 available on the salary component only, is neither available nor admissible on the lump sum payments paid by way of clinical supplement or incentive to the doctors by the AKUH[8].

8. Insofar as one set of Appeals, for Tax year 2010 is concerned one portion of such income in question Clinical Supplement Income was accepted as falling within salary by the Commissioner Appeals; however, before the Tribunal, the Appeals in respect of tax year 2010 and 2011 have been decided together, including the Appeals of the department against the aforesaid finding of the Commissioner Appeals in favor of the Applicants for tax year 2010. The impugned order has set-aside that finding and so also the Appeals of the Applicants. The Tribunal has passed a very lengthy order, which we believe was quite unnecessary as it has also reproduced the entire pleadings and objections in totality. It has in fact also discussed some irrelevant definitions of the employee and salary components as well; but insofar as undisputed facts are concerned they have been recorded in Para-22 & Para-23 of the impugned order and the same are reads as under:-

> 22. Before us, the Ld. AR and the Ld. DR repeated their respective positions regarding allowance of rebate on clinical supplement and clinical incentive incomes and other payments, as has been done before the two forums, however, after discussions during hearing both the parties converged to arrive at the following undisputed issues:
>
> **A. <u>Summary of undisputed issues</u>**
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> i. That the appellant doctors are full-time employees of Aga Khan University and employment contract as Teacher/Researcher was awarded by the Aga Khan Hospital and Medical College Foundation (AKMCHF), which is a company bearing National Tax Number: 0709421-3 and established for the purpose of setting up, maintaining, administering and running teaching hospitals and other health care facilities and medical colleges under the overall umbrella of Aga Khan Development Network.
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> ii. That both the entities i.e. M/s Aga Khan Hospital and Medical College Foundation (AKMCHF) are non-profit organizations.

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[7] Page 16 of the amended assessment order under section 122(5)A of the Ordinance.

[8] Page 9 of the Order of Commissioner Appeals in ITRA 276-2018

iii. That the appellant doctors are Teachers/Researchers, eligible for tax reduction on their "Salaries" earned as Teachers/Researchers in accordance with sub-clause (2) of clause (1) of Part-III of the 2nd Schedule.

iv. That the appellant doctors have received all sums from their employer i.e. monthly salary, clinical supplement income, clinical incentive income and other payments.

v. That the appellant doctors do not conduct independent professional clinical practice outside the Aga Khan Hospital.

vi. That "definite information" regarding break-up of monthly salaries, clinical supplement income, clinical incentive income and other payments was provided by Aga Khan University through their AR M/s A.F. Ferguson and Company, in response to a notice u/s. 176 of the Ordinance. Therefore, all amounts mentioned in the impugned amended assessment orders regarding monthly salaries, clinical supplement income, clinical incentive income(lump sum payments) and other payments are correct.

vii. That action taken by the Ld. ADCIRs did not suffer from any legal infirmity and remarks of the Ld. CIRs (Appeal) are conclusive and not pressed before this forum.

23. It was agreed by both the parties that the core issue involved in the appeal before us is: "whether clinical supplement income, clinical incentive income (lump sum payments) and other payments received by the employee doctors from their employer- Aga Khan University which were paid by the patients to Aga Khan Hospital for their treatment by the respective doctor, can be treated as "salary for the purpose of allowing rebate under sub-clause (2) of clause (1) of Part-III of the 2nd Schedule to the Ordinance".

9. After going through the impugned order and the findings of fact as above which have not been challenged any further by the department, the precise question before us in this matter is only to the extent that whether the two separate heads of income (Clinical Supplement and Clinical Incentive) of the Applicants fall within the definition of salary as provided under Section 12 of the Ordinance or not. When section 12 is examined as a whole, it appears that the salary has been given a very exhaustive meaning and means / includes any amount received by an employee from any employment, whether of a revenue or capital nature, including any pay, wages or other remuneration provided to an employee, including leave pay, payment in lieu of leave, overtime payment, ***bonus, commission, fees***, gratuity or work condition supplements such as for unpleasant or dangerous working conditions, any perquisite, whether convertible to money or not. In fact, it goes on to include all sorts of other heads of income which one can imagine.

10. Before us it has come on record and is also deciphered from the order of the Tribunal that there are certain issues which are not in dispute, whereas, it is only the Applicants who are before us by way of these ITRA's and not the department. It has been held by the Tribunal that Applicants are Teachers/Researchers, eligible for tax reduction on their "Salaries"; that they have received all sums from their employer i.e. monthly salary, clinical supplement income, clinical incentive income and other payments; that they do not conduct independent professional clinical practice outside the Aga

Khan Hospital; that it was agreed by both the parties that the core issue involved in the appeal before the Tribunal is *"whether clinical supplement income, clinical incentive income (lump sum payments) and other payments received by the employee doctors from their employer- Aga Khan University which were paid by the patients to Aga Khan Hospital for their treatment by the respective doctor, can be treated as "salary for the purpose of allowing rebate under sub-clause (2) of clause (1) of Part-III of the 2nd Schedule to the Ordinance"*. This is the entire crux of the matter. And with respect we may observe that the learned Tribunal instead of dilating upon and giving its own interpretation to section 12 of the Ordinance in respect of the question framed by it, engaged itself into unnecessary and irrelevant observations which are not germane to the core issue in these matters. After having agreed on the facts of the case it was only left to decide that whether clinical supplement income and clinical incentive income would fall in “Salary” as defined in s.12 ibid or not. And for that it was only required to see that the Applicants were engaged in any other employment; or had any other source of income; or were engaged in any private practice. All these have already been addressed and answered in favor of the Applicants. The only issue then is that whether the income earned by the Applicants by way of performing their job in respect of consultation and other related matters, exclusively with AKUH could be termed as salary or and income on their own from rendering professional services. Once it has come on record that the Applicants are neither permitted nor are engaged in any other private practice, then the answer to this question was not that difficult. Nonetheless, on perusal of the record and without any specific finding to the contrary, according to us, the consultation which they are required to conduct within AKUH is not their independent practice as wrongly assessed by the forums below. It is within the control and administration of their employer; as neither the Applicants incur any expenditure; nor anybody is taken into employment by them for providing such services; nor do they pay any rent to AKUH for using any of the facilities required for performing this job. It is also not the case of the department that the fee charged to the patients is received by them directly in their names and is then shared with AKUH. In fact it is vice versa. And this sharing is not earned by them as independent professional service providers as they have surrendered and placed their professional expertise at the disposal of AKUH. They may have their own credibility which every professional including a doctor has; but at the same time for the present purposes, merely for the fact that this income is not certain and is paid in a manner which is not quantified until the entire year has passed, cannot be said to be an income which is other

than salary as defined in s.12 of the Ordinance. It has come on record that the entire operations of the Hospital is managed by AKUH, whereas, the amount of charges and fees is also fixed by them. The Applicants are only entitled for a portion of it which forms part of their salary, and is paid to them as an incentive for extending their professional expertise. It is nothing but salary; may be in un-quantified manner on a monthly basis. But for that the law is clear, it includes various types of such payments, like commission, fee and bonus payments to the employees under the head of salary. It appears that since rebate is admissible to the Applicants in respect of taxation to this kind of salary, the department has gone to this extent, whereby it has acted against the very definition of salary provided under the Ordinance. Merely for the reason that these two heads of income are variable and not fixed; it could not be treated as income from professional services. No doubt the Applicants are professionals; but for the present purpose, they are under exclusive employment and it is not in dispute, that whatever they earn is from their employment and is paid to them as a package in the form of salary. It seems that this incentive being variable has not been treated as salary by the authorities below, including the Tribunal, merely for this reason. This in our considered view was an incorrect approach and the authorities below including the Tribunal have seriously erred as the definition of salary does not require that it shall always be fixed in nature. It covers a host of different payments made to the employees including bonus, fees, commission etc etc. and mostly are not necessarily fixed; rather are variable. It also has nexus with the performance of the employee as it is paid either at the end of a particular period; or mostly at the end of the year. Merely for this reason that since this is variable in nature, it could not ipso-facto be treated as an income other than salary. The law does not support this stance of the department; howsoever, attractive it may be to increase burden of tax on the assessee.

11. Insofar as the judgment of learned Division Bench of this Court in the case of *Dr. A. Razzak Kazi* (Supra) is concerned, the same was premised on an entirely different set of facts. In fact, as we read it, it is in favour of the Applicants. In that case the exemption was available to income other than salary and the department was insisting that it was a salary. It was an agreement between the doctor and the company to the effect that fee would be paid to him for his services; that he will render service for treating the employees of the company free of charge; that he will employ people to assist on his own which may include doctors, assistants, technicians etc; that he will be responsible for their salaries; that no relationship of employee and

employer would exist between the doctor and the Company. These are very crucial facts which are lacking in the present case; hence, the ratio of this judgment has to be understood and applied keeping in mind these basic divergent facts. Despite this, as noted earlier, this judgment in fact supports this opinion of ours and the case of the Applicants. It has been held as under;

> *The question whether remuneration paid to person engaged to perform work is a salary or income from profession, vocation or business depends upon the facts of the case and the terms of employment. There is a thin line of distinction which can be visibly drawn by scanning the contract. Such difficulty arises in cases of professionals like lawyers, chartered accountants, doctors, engineers, artists, directors of a company and other categories of persons who lend their intellect, specialised knowledge and expertise*. Where assessee's employment is temporary and incidental to or dependent on profession without any intention to he engaged permanently ***and further that he is free to lend his services to others as well the income so accrued will not fail under the head salary***. **When a person joins service and surrenders his profession or `exchanges it for service' thereby permitting the employer to control the manner in which he must work, the remuneration paid to him will be classified as salary**. But where there is some doubt in determining such control then if the work performed by the assessee is an integral part of the business or vocation of the employer the relationship of master and servant will be created.

12. Application of the aforesaid ratio decides the issue in hand in favor of the Applicants. In the present case, it has not been disputed; rather admitted that the employment of the Applicants is under the control of the employer; whereas, in our considered view the Tribunal has seriously erred in holding that the element of control and supervision is missing between the University and the Applicants while conducting professional clinical services in hospital. This has come from nowhere; nor is supported by the record. The Tribunal has perhaps come to this conclusion pursuant to the variable nature of the said income of the Applicants which we are of the view is not only misconceived; but is based on a wrong presumption of law. We do not understand as to how the Tribunal has come to the conclusion that employer and employee relationship is absent when it has come on record that the Applicants are employees for a specific purpose pursuant to a contract and cannot engage in any other practice/business or service; nor hold consultation outside AKUH.

13. In somewhat identical facts in the Indian jurisdiction in the case of ***Dr. Mrs. Usha Verma*** (Supra) the learned Punjab and Haryana High Court has been pleased to hold that fee in the like manner is to be treated as salary within the mischief of section 17(1) (iv) of the Income Tax Act, 1962 which is almost similar to our section 12 of the Ordinance. The short question was *does the share of fees from paying clinic paid to the assessees fall within the mischief of Section 17(1)(iv) of the Act?* It has been held as under;

> Admittedly, the assessees were serving in the Government Medical College. By virtue of their employment with the Government, they were permitted to work in the paying clinics run in the college. Those who chose to work were given a share in the fees. The permission to work in the paying clinic, the rate of fees, the share therein was given by the Government. This share as paid by the Government to its employees would fall within the expression "fees paid in addition to the salary". The doctors got this share by virtue of their being employed in the hospital. They used the facility and infrastructure provided by the employer. Their share of fees was determined by the employer. Thus, it is in addition to their salary for the services permitted to be rendered by the employer. It would fall within the mischief of Section 17(1)(iv) of the Act.20.
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> Mr. Amrit Paul contended that the payment is not made by the employer but by the patients. Thus, it should be treated as income from profession and not as a part of the salary. The contention is wholly misconceived. In one sense everyone draws salary out of the money paid by the citizen either in the form of tax or in some other form. However, in the present case, the share of fees is given to the doctors in accordance with the terms laid down by the employer. In the circumstances of the case, it cannot be treated as income from profession.
> …….These paying clinics were run by the employer. The doctors were paid their share of the fees in accordance with the conditions laid down by the employer. These fees form a part of the salary as contemplated under Section 15 of the Act.

14. A learned division Bench of this Court in the case of ***Commissioner of Income Tax***[9] has dilated upon section 12 of the Ordinance and has been pleased to observe that it provides and extended and widest possible meaning. The Honorable Supreme Court in the case of ***Malik Muhammad Inam***[10] has held that even an amount received in lieu of termination would cover under s.16 of the repealed Income Tax Ordinance, 1979.

15. Lastly as to maintainability of connected petitions we are satisfied that the petitions are maintainable in the circumstances of the present case. As correctly contended by learned Counsel for the petitioners, the impugned show cause notices for tax years 2010, 2011, 2013 & 2014 are based squarely on the same issue which is now before us by way of ITRA against the Tribunal's order and the Department obviously would be bound to follow this order in respect of that petitioner's other tax years, and in the case of other petitioners similarly placed. Resort to statutory remedies below the Tribunal level would therefore be a mere formality. Furthermore, the Tribunal's order is itself before this Court in Income Tax References. In these circumstances, the petitions cannot, and ought not, to be dismissed as not maintainable[11].

16. Finally, it appears that pending these proceedings before us, and after passing of the impugned order by the Tribunal, through Finance Act, 2019, a proviso has been inserted in sub-clause (2) of clause (1) of Part-III of the Second Schedule to the Ordinance which now provides that *this clause shall not apply to teachers of medical profession who derive income from private medical practice or* ***who receive share of consideration received from patients***. On a

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[9] Commissioner of Income Tax v I.B.M SEMEA (2011 PTD 2275)
[10] Malik Muhammad Inam v Federation of Pakistan (2006 SCMR 1670)
[11] Engro Vopak Terminal Ltd vs. Pakistan (2012 PTD 130)

plain reading, it clearly shows that now the intention of the legislature is that from 2019 onwards such income of the Applicants has been excluded from the purview of admissible rebate; and further shows that the earlier it was not excluded. If it had not been admissible earlier, there would have been no need for inserting this proviso for exclusion of this particular income. The legislative intent by not giving retrospective effect to this proviso shows that what was not excluded earlier has now been excluded; however, with effect from Finance Act, 2019. A legislature is deemed to be aware of the previous state of the law and if knowing this it makes a change when repealing it and re-enacting some of its provisions the intention is clearly to effect a change[12]. The proviso therefore, (though not under consideration for the present purposes), clearly shows by the intent of the legislature itself that even otherwise, the benefit / rebate was admissible at least prior to Finance Act, 2019

17. In view of hereinabove facts and circumstances of the case, it appears that the authorities below have failed to appreciate the correct proposition of law and the Ordinance to conclude that the two heads of income as above do not fall within the definition of salary in terms of Section 12 of the Ordinance. Accordingly, the question is answered in the affirmative; in favour of the Applicants and against the respondents. All these Reference Applications are allowed, and as consequence thereof, the Petitions are also allowed to such extent. The notices impugned or pertinent constituents thereof are hereby quashed / set-aside.

JUDGE

JUDGE

[12] Pakistan Tobacco Co. Ltd v Karachi Municipal Corporation (PLD 1967 SC 241)

Annexure "A"

1.	ITRA 277 of 2018	Dr. Zafar Sajjad vs. Commissioner Inland Revenue
2.	ITRA 278 of 2018	Dr. Shahid Pervaiz vs. Commissioner Inland Revenue
3.	ITRA 279 of 2018	Dr. Shahid Pervaiz vs. Commissioner Inland Revenue
4.	ITRA 280 of 2018	Dr. Khalid Maudood Siddiqui vs. The Commissioner Inland Revenue
5.	ITRA 281 of 2018	Dr. Shazia Masheer vs. Commissioner Inland Revenue
6.	ITRA 282 of 2018	Shazia Masheer vs. Commissioner Inland Revenue
7.	ITRA 283 of 2018	Dr. K.M. Inam Pal vs. Commissioner Inland Revenue
8.	ITRA 284 of 2018	Dr. K.M. Inam Pal vs. Commissioner Inland Revenue
9.	ITRA 285 of 2018	Dr. Syed Raziuddin Biyabani vs. Commissioner Inland Revenue
10.	ITRA 286 of 2018	Dr. Syed Raziuddin Biyabani vs. Commissioner Inland Revenue
11.	ITRA 287 of 2018	Dr. Muhammad Rizwan Khan vs. Commissioner Inland Revenue
12.	ITRA 288 of 2018	Dr. Muhammad Rizwan Khan vs. Commissioner Inland Revenue
13.	ITRA 289 of 2018	Dr. Nadeem F. Zubari vs. Commissioner Inland Revenue
14.	ITRA 290 of 2018	Dr. Nadeem F. Zubari vs. Commissioner Inland Revenue
15.	ITRA 291 of 2018	Dr. Muhammad Ataullah Khan vs. Commissioner Inland Revenue
16.	ITRA 292 of 2018	Dr. Muhammad Ataullah Khan vs. Commissioner Inland Revenue
17.	ITRA 293 of 2018	Dr. Bushra Moiz vs. Commissioner Inland Revenue
18.	ITRA 294 of 2018	Dr. Bushra Moiz vs. Commissioner Inland Revenue
19.	ITRA 295 of 2018	Dr. Naila Nadeem vs. Commissioner Inland Revenue
20.	ITRA 297 of 2018	Dr. Muhammad Khurshid vs. Commissioner Inland Revenue
21.	ITRA 298 of 2018	Dr. Naila Kayani vs. Commissioner Inland Revenue
22.	ITRA 299 of 2018	Dr. Muhammad Asghar Ali vs. Commissioner Inland Revenue
23.	ITRA 300 of 2018	Dr. Nida Najmi vs. Commissioner Inland Revenue
24.	ITRA 301 of 2018	Dr. Abdul Rehman vs. Commissioner Inland Revenue
25.	ITRA 302 of 2018	Dr. Iqtidar A. Khan vs. Commissioner Inland Revenue
26.	ITRA 303 of 2018	Dr. Iqtidar A. Khan vs. Commissioner Inland Revenue
27.	ITRA 304 of 2018	Ds. Abdul Monem vs. Commissioner Inland Revenue
28.	ITRA 305 of 2018	Dr. Abdul Monem vs. Commissioner Inland Revenue
29.	ITRA 306 of 2018	Dr. Muhammad Qamar Ul Hoda vs. Commissioner Inland Revenue
30.	ITRA 307 of 2018	Dr. Muhammad Qamar Ul Hoda vs. Commissioner Inland Revenue
31.	ITRA 308 of 2018	Dr. Fauzia Nasim Minai vs. Commissioner Inland Revenue

32.	ITRA 309 of 2018	Dr. Fauzia Nasim Minai vs. Commissioner Inland Revenue
33.	ITRA 310 of 2018	Dr. Hameedullah Saleemullah vs. Commissioner Inland Revenue
34.	ITRA 311 of 2018	Dr. Salman Naseem Adil vs. Commissioner Inland Revenue
35.	ITRA 312 of 2018	Dr. Waseem Ahmed Memon vs. Commissioner Inland Revenue
36.	ITRA 313 of 2018	Dr. Salman Naseem Adil vs. Commissioner Inland Revenue
37.	ITRA 314 of 2018	Dr. Bushra Afroze vs. Commissioner Inland Revenue
38.	ITRA 315 of 2018	Dr. Mohammad Asim Beg vs. Commissioner Inland Revenue
39.	ITRA 316 of 2018	Dr. Basit Salam vs. Commissioner Inland Revenue
40.	ITRA 317 of 2018	Dr. Zubair Ahmed vs. Commissioner Inland Revenue
41.	ITRA 318 of 2018	Dr. Mohammad Asim Beg vs. Commissioner Inland Revenue
42.	ITRA 319 of 2018	Dr. Hasanat M. Sharif vs. Commissioner Inland Revenue
43.	ITRA 320 of 2018	Dr. Hasanat M. Sharif vs. Commissioner Inland Revenue
44.	ITRA 321 of 2018	Dr. Mohammad Usman Shaikh vs. Commissioner Inland Revenue
45.	ITRA 322 of 2018	Dr. Hameedullah Saleemullah vs. Commissioner Inland Revenue
46.	ITRA 323 of 2018	Dr. Mohammad Usman Shaikh vs. Commissioner Inland Revenue
47.	ITRA 324 of 2018	Dr. Mubashir Ikram vs. Commissioner Inland Revenue
48.	ITRA 325 of 2018	Dr. Syed Athar Enam vs. Commissioner Inland Revenue
49.	ITRA 326 of 2018	Dr. Raheela Mohsin Rizvi vs. Commissioner Inland Revenue
50.	ITRA 327 of 2018	Dr. Gauhar Afshan **vs.** Commissioner Inland Revenue
51.	ITRA 328 of 2018	Dr. Gauhar Afshan **vs.** Commissioner Inland Revenue
52.	ITRA 329 of 2018	Dr. Fateh Ali Tipoo Sultan **vs.** Commissioner Inland Revenue
53.	ITRA 330 of 2018	Dr. Rashida Ahmed **vs.** Commissioner Inland Revenue
54.	ITRA 331 of 2018	Dr. Tahira Yasmeen Naru **vs.** Commissioner Inland Revenue
55.	ITRA 332 of 2018	Dr. Tahira Yasmeen Naru **vs.** Commissioner Inland Revenue
56.	ITRA 333 of 2018	Dr. Mubashir Ikram **vs.** Commissioner Inland Revenue
57.	ITRA 334 of 2018	Dr. Rumina Hasan **vs.** Commissioner Inland Revenue
58.	ITRA 335 of 2018	Dr. Rumina Hasan **vs.** Commissioner Inland Revenue
59.	ITRA 336 of 2018	Dr. Farhat Abbas **vs.** Commissioner Inland Revenue
60.	ITRA 337 of 2018	Dr. Tabish Chawla **vs.** Commissioner Inland Revenue
61.	ITRA 338 of 2018	Dr. Rozila Sadia Khan **vs.** C.I.R
62.	ITRA 339 of 2018	Dr. Jamsheer J.Talati **vs.** Commissioner Inland Revenue
63.	ITRA 340 of 2018	Dr. Azam Ali **vs.** Commissioner Inland Revenue
64.	ITRA 341 of 2018	Dr. Khalid Samad **vs.** Commissioner Inland Revenue

65.	ITRA 342 of 2018	Dr.Azam Ali **vs.** Commissioner Inland Revenue
66.	ITRA 343 of 2018	Dr. Tariq Moatter **vs.** Commissioner Inland Revenue
67.	ITRA 344 of 2018	Dr. Shamma Munim **vs.** Commissioner Inland Revenue
68.	ITRA 345 of 2018	Dr. Haroon-ul-Rashid **vs.** Commissioner Inland Revenue
69.	ITRA 346 of 2018	Dr. Riaz Hussain Y.Lakda Wala **vs.** Commissioner Inland Revenue
70.	ITRA 347 of 2018	Dr.Farooq Ghani **vs.** Commissioner Inland Revenue
71.	ITRA 348 of 2018	Dr. Alliya Begum **vs.** Commissioner Inland Revenue
72.	ITRA 349 of 2018	Dr. Fauzia Anis Khan **vs.** Commissioner Inland Revenue
73.	ITRA 350 of 2018	Dr. Tariq Moatter **vs.** Commissioner Inland Revenue
74.	ITRA 351 of 2018	Dr. Muhammad Hamid **vs.** Commissioner Inland Revenue
75.	ITRA 352 of 2018	Dr. Ahmeed Nadeem Abbasi v**s.** Commissioner Inland Revenue
76.	ITRA 353of 2018	Dr. Rashid Jooma **vs.** Commissioner Inland Revenue
77.	ITRA 354 of 2018	Dr.Tabish Chawala **vs.** Commissioner Inland Revenue
78.	ITRA 355 of 2018	Dr.Farooq Ghani **vs.** Commissioner Inland Revenue
79.	ITRA 356 of 2018	Dr.Alliya Begum **vs.** Commissioner Inland Revenue
80.	ITRA 357 of 2018	Dr. Neelofur Babar Khan **vs.** Commissioner Inland Revenue
81.	ITRA 358 of 2018	Dr. Kausar Jabeen **vs.** Commissioner Inland Revenue
82.	ITRA 359 of 2018	Dr. Robyna Irshad Khan **vs.** Commissioner Inland Revenue
83.	ITRA 360 of 2018	Dr. Faisal Shamim **vs.** Commissioner Inland Revenue
84.	ITRA 361 of 2018	Dr. Hasnain Zafar **vs.** Commissioner Inland Revenue
85.	ITRA 362 of 2018	Dr. Waseem Akhtar Mirza **vs.** Commissioner Inland Revenue
86.	ITRA 363 of 2018	Dr. Fauzia Anis Khan **vs.** Commissioner Inland Revenue
87.	ITRA 364 of 2018	Dr. Muhammad Sohail Salat **vs.** Commissioner Inland Revenue
88.	ITRA 365 of 2018	Dr. Saad Shafqat **vs.** Commissioner Inland Revenue
89.	ITRA 366 of 2018	Dr. Yousuf **vs.** Commissioner Inland Revenue
90.	ITRA 367 of 2018	Dr. Murtaza Mohammad Kazmi **vs.** Commissioner Inland Revenue
91.	ITRA 368 of 2018	Dr. Iffat Ahmed **vs.** Commissioner Inland Revenue
92.	ITRA 369 of 2018	Dr. Robyna Irshad Khan **vs.** Commissioner Inland Revenue
93.	ITRA 370 of 2018	Dr. Sara Sajid **vs.** Commissioner Inland Revenue
94.	ITRA 371 of 2018	Dr. Muhammad Sohail Salat **vs.**
95.	ITRA 372 of 2018	Dr. Fateh Ali Tipoo Sultan **vs.** Commissioner Inland Revenue
96.	ITRA 373 of 2018	Dr. Shama Munim **vs.** Commissioner Inland Revenue
97.	ITRA 374 of 2018	Dr. Mohammad Farhan Raza Khan **vs.** Commissioner Inland Revenue
98.	ITRA 375 of 2018	Dr. Samina Ismail **vs.** Commissioner Inland Revenue

99.	ITRA 376 of 2018	Dr. Khalid Samad **vs.** Commissioner Inland Revenue
100.	ITRA 379 of 2018	Dr. Tashfeen Ahmad **vs.** Commissioner Inland Revenue
101.	ITRA 397 of 2018	Dr. Aliya Ahmed **vs.** Commissioner Inland Revenue
102.	ITRA 398 of 2018	Dr. Aliya Ahmed **vs.** Commissioner Inland Revenue
103.	ITRA 399 of 2018	Dr. Pervez M. Hashmi **vs.** Commissioner Inland Revenue
104.	ITRA 400 of 2018	Dr. Pervez M. Hashmi **vs.** Commissioner Inland Revenue
105.	ITRA 401 of 2018	Dr. Aamir Hameed Khan **vs.** Commissioner Inland Revenue
106.	ITRA 402 of 2018	Dr. Aamir Hameed Khan **vs.** Commissioner Inland Revenue
107.	ITRA 403 of 2018	Dr. Tanveer Anjum Chaudhry **vs.** Commissioner Inland Revenue
108.	ITRA 404 of 2018	Dr. Tanveer Anjum Chaudhry **vs.** Commissioner Inland Revenue
109.	ITRA 405 of 2018	Dr. Muhammad Muneer Amanullah **vs.** Commissioner Inland Revenue
110.	ITRA 406 of 2018	Dr. Muhammad Muneer Amanullah **vs.** Commissioner Inland Revenue
111.	ITRA 407 of 2018	Dr. M. Hammad Ather **vs.** Commissioner Inland Revenue
112.	ITRA 408 of 2018	Dr. M. Hammad Ather **vs.** Commissioner Inland Revenue
113.	ITRA 409 of 2018	Dr. Mahnaz N. Shah **vs.** Commissioner Inland Revenue
114.	ITRA 410 of 2018	Dr. Mahnaz N. Shah **vs.** Commissioner Inland Revenue
115.	ITRA 411 of 2018	dr. Rustam Khan **vs.** Commissioner Inland Revenue
116.	ITRA 412 of 2018	dr. Rustam Khan v**s.** Commissioner Inland Revenue
117.	ITRA 413 of 2018	Dr. Saulat Hasnain Fatimi v**s.** Commissioner Inland Revenue
118.	ITRA 414 of 2018	Dr. Saulat Hasnain Fatimi v**s.** Commissioner Inland Revenue
119.	ITRA 415 of 2018	Dr. Mubassar Fida **vs.** Commissioner Inland Revenue
120.	ITRA 416 of 2018	Dr. Riaz Hussain Y.Lakda Wala **vs.** Commissioner Inland Revenue
121.	ITRA 417 of 2018	Dr. Masood Umar **vs.** Commissioner Inland Revenue
122.	ITRA 418 of 2018	Dr, Afia Zafar **vs.** Commissioner Inland Revenue
123.	ITRA 419 of 2018	Dr. Rashid Baig **vs.** Commissioner Inland Revenue
124.	ITRA 420 of 2018	Dr. Imran Siddiqui **vs.** Commissioner Inland Revenue
125.	ITRA 421 of 2018	Dr. Uzma Chishti **vs.** Commissioner Inland Revenue
126.	ITRA 422 of 2018	Dr. Muhammad Nadeem Ahmed **vs.** Commissioner Inland Revenue
127.	ITRA 423 of 2018	Dr. Shahryar Noordin **vs.** Commissioner Inland Revenue
128.	ITRA 424 of 2018	Dr. Muhammad Irfan Akhtar **vs.** Commissioner Inland Revenue
129.	ITRA 425 of 2018	Dr. Muhammad Shehzad Shamim **vs.** Commissioner Inland Revenue

130.	ITRA 426 of 2018	Dr. Khadija Nuzhat Humayun **vs.** Commissioner Inland Revenue
131.	ITRA 427 of 2018	Dr. Aysha Almas **vs.** Commissioner Inland Revenue
132.	ITRA 428 of 2018	Dr. Seema Irfan **vs.** Commissioner Inland Revenue
133.	ITRA 429 of 2018	Dr. Muhammad Ehsan Bari **vs.** Commissioner Inland Revenue
134.	ITRA 430 of 2018	Dr. Shaista Afzal Saeed **vs.** Commissioner Inland Revenue
135.	ITRA 431 of 2018	Dr. Aysha Habib Khan **vs.** Commissioner Inland Revenue
136.	ITRA 432 of 2018	Dr. Shahid Javed Husain **vs.** Commissioner Inland Revenue
137.	ITRA 433 of 2018	Dr. Vaqar Bari **vs.** Commissioner Inland Revenue
138.	ITRA 434 of 2018	Dr. Shabbir Akhtar **vs.** Commissioner Inland Revenue
139.	ITRA 435 of 2018	Dr. Najmul Islam **vs.** Commissioner Inland Revenue
140.	ITRA 436 of 2018	Dr. Bushra Jamil **vs.** Commissioner Inland Revenue
141.	ITRA 1 of 2019	Dr. Mohammad Nasir Rehman **vs.** Commissioner Inland Revenue
142.	ITRA 10 of 2019	Dr. Zahra Hassan **vs.** Commissioner Inland Revenue
143.	ITRA 11 of 2019	Dr. Tanveer Ul Haq **vs.** Commissioner Inland Revenue
144.	ITRA 12 of 2019	Dr. Muhammad Arif Mateen Khan **vs.** Commissioner Inland Revenue
145.	ITRA 13 of 2019	Dr. Lumaan Sheikh **vs.** Commissioner Inland Revenue
146.	ITRA 130 of 2019	Dr. Khalid Maudood Siddiqui **vs.** Commissioner Inland Revenue
147.	ITRA 131 of 2019	Dr. Gauhar Afshan **vs.** Commissioner Inland Revenue
148.	ITRA 132 of 2019	Dr. Muhammad Sohail Salat **vs.** Commissioner Inland Revenue
149.	ITRA 133 of 2019	Dr. Najmul Islam **vs.** Commissioner Inland Revenue
150.	ITRA 134 of 2019	Dr. Imran Siddiqui **vs.** Commissioner Inland Revenue
151.	ITRA 135 of 2019	Dr. Rahat Najam Qureshi **vs.** Commissioner Inland Revenue
152.	ITRA 136 of 2019	Dr. Zahra Hassan **vs.** Commissioner Inland Revenue
153.	ITRA 137 of 2019	Dr. Muhammad Muneer Amanullah **vs.** Commissioner Inland Revenue
154.	ITRA 138 of 2019	Dr. Zulfiqar Ahmed Bhutta **vs.** Commissioner Inland Revenue
155.	ITRA 139 of 2019	Dr. Shahid Pervez **vs.** Commissioner Inland Revenue
156.	ITRA 14 of 2019	Dr. Sheema Habib ul Hassan **vs.** Commissioner Inland Revenue
157.	ITRA 140 of 2019	Dr. Shama Munim **vs.** Commissioner Inland Revenue
158.	ITRA 141 of 2019	Dr. Zafar Sajjad **vs.** Commissioner Inland Revenue
159.	ITRA 142 of 2019	Dr. Naila Kayani **vs.** Commissioner Inland Revenue
160.	ITRA 143 of 2019	Dr. Mohammad Khurshid **vs.** Commissioner Inland Revenue
161.	ITRA 144 of 2019	Dr. Vaqar Bari **vs.** Commissioner Inland Revenue

162.	ITRA 145 of 2019	Dr. Azam Ali **vs.** Commissioner Inland Revenue
163.	ITRA 146 of 2019	Dr. Muhammad Azeem uddin **vs.** Commissioner Inland Revenue
164.	ITRA 147 of 2019	Dr. Mumtaz Jamshed Khan **vs.** The Commissioner Inland Revenue
165.	ITRA 148 of 2019	Dr. Fauzia Anis Khan **vs.** The Commissioner Inland Revenue
166.	ITRA 149 of 2019	Dr. Pervez M. Hashmi **vs.** The Commissioner Inland Revenue
167.	ITRA 15 of 2019	Dr. Zulfiqar Ahmed Bhutta **vs.** Commissioner Inland Revenue
168.	ITRA 150 of 2019	Dr. Hameedullah Saleemullah **vs.** Commissioner Inland Revenue
169.	ITRA 151 of 2019	Dr. Mehnaz Atiq Ahmed **vs.** The Commissioner Inland Revenue
170.	ITRA 152 of 2019	Dr. Wasim Ahmed Memon **vs.** Commissioner Inland Revenue
171.	ITRA 153 of 2019	Dr. Abdul Rehman Alvi **vs.** Commissioner Inland Revenue
172.	ITRA 154 of 2019	Dr. Riffat Parveen Hussain **vs.** The Commissioner Inland Revenue
173.	ITRA 155 of 2019	Dr. Fateh Ali Tipoo Sultan **vs.** Commissioner Inland Revenue
174.	ITRA 156 of 2019	Dr. Aysha Habib Khan **vs.** Commissioner Inland Revenue
175.	ITRA 157 of 2019	Dr. Tanveer Anjum Chaudhry **vs.** Commissioner Inland Revenue
176.	ITRA 158 of 2019	Dr. Rumina Hasan **vs.** Commissioner Inland Revenue
177.	ITRA 159 of 2019	Dr. Haroon-ul-Rashid **vs.** Commissioner Inland Revenue
178.	ITRA 16 of 2019	Dr. Seema Habibul Hassan **vs.** Commissioner Inland Revenue
179.	ITRA 160 of 2019	Dr. Nehal Masood **vs.** Commissioner Inland Revenue
180.	ITRA 161 of 2019	Dr. Muhammad Nadeem Ahmed **vs.** Commissioner Inland Revenue
181.	ITRA 162 of 2019	Dr. Shahab Abid **vs.** Commissioner Inland Revenue
182.	ITRA 163 of 2019	Dr. Muhammad Mehmood Riaz **vs.** Commissioner Inland Revenue
183.	ITRA 164 of 2019	Dr. Tanveer Ul Haq **vs.** The Commissioner Inland Revenue
184.	ITRA 165 of 2019	Dr. Farhat Abbas **vs.** The Commissioner Inland Revenue
185.	ITRA 166 of 2019	Dr. Mohammad Asim Beg **vs.** Commissioner Inland Revenue
186.	ITRA 167 of 2019	Dr. Abdul Jabbar **vs.** Commissioner Inland Revenue
187.	ITRA 168 of 2019	Dr. Jaweed Akhter **vs.** The Commissioner Inland Revenue
188.	ITRA 169 of 2019	Dr. Saulat Hasnain Fatimi **vs.** Commissioner Inland Revenue
189.	ITRA 17 of 2019	Dr. Abdul Jabbar **vs.** Commissioner Inland Revenue
190.	ITRA 170 of 2019	Dr. Yousuf **vs.** Commissioner Inland Revenue
191.	ITRA 171 of 2019	dr. Rustam Khan **vs.** Commissioner Inland Revenue
192.	ITRA 172 of 2019	Dr. Muhammad Qamar Ul Hoda **vs.** The Commissioner Inland Revenue
193.	ITRA 173 of 2019	Dr. Shazia Masheer **vs.** The Commissioner Inland Revenue
194.	ITRA 174 of 2019	Dr. Nadeem F. Zuberi **vs.** The Commissioner Inland Revenue

195.	ITRA 175 of 2019	Dr. Salman Naseem Adil **vs.** The Commissioner Inland Revenue
196.	ITRA 176 of 2019	Dr. Javaid Ahmed Khan **vs.** Commissioner Inland Revenue
197.	ITRA 177 of 2019	Dr. Muhammad Irfan Akhtar **vs.** Commissioner Inland Revenue
198.	ITRA 178 of 2019	Dr. Faisal Shamim **vs.** The Commissioner Inland Revenue
199.	ITRA 179 of 2019	Dr. Farooq Ghani v**s.** The Commissioner Inland Revenue
200.	ITRA 18 of 2019	Dr. Nehal Masood **vs.** Commissioner Inland Revenue
201.	ITRA 180 of 2019	Dr. Ahmed Nadeem Abbasi **vs.** The Commissioner Inland Revenue
202.	ITRA 181 of 2019	Dr. Sheema Habib ul Hassan **vs.** The Commissioner Inland Revenue
203.	ITRA 182 of 2019	Dr. Rozilla Sadia Khan **vs.** The Commissioner Inland Revenue
204.	ITRA 183 of 2019	Dr. Abdul Monem **vs.** The Commissioner Inland Revenue
205.	ITRA 184 of 2019	Dr. Shaista Masood Khan **vs.** The Commissioner Inland Revenue
206.	ITRA 185 of 2019	Dr. Raffat Bano **vs.** The Commissioner Inland Revenue
207.	ITRA 186 of 2019	Dr. Muhammad Arif Mateen Khan **vs.** The Commissioner Inland Revenue
208.	ITRA 187 of 2019	Dr. Muhammad Rizwan Khan **vs.** The Commissioner Inland Revenue
209.	ITRA 188 of 2019	Dr. Syed Raziuddin Bayabani **vs.** The Commissioner Inland Revenue
210.	ITRA 189 of 2019	Dr. Mubassar Fida **vs.** The Commissioner Inland Revenue
211.	ITRA 19 of 2019	Dr. Rahat Najam Qureshi **vs.** Commissioner Inland Revenue
212.	ITRA 190 of 2019	Dr. Mohammad Hamid **vs.** The Commissioner Inland Revenue
213.	ITRA 191 of 2019	Dr. Tabish Chawla **vs.** The Commissioner Inland Revenue The Commissioner Inland Revenue
214.	ITRA 192 of 2019	Dr. Aliya Begum **vs.** The Commissioner Inland Revenue
215.	ITRA 193 of 2019	Dr. Zubair Ahmed **vs.** The Commissioner Inland Revenue
216.	ITRA 194 of 2019	Dr. Husnain Zafar **vs.** The Commissioner Inland Revenue
217.	ITRA 195 of 2019	Dr. Bushra Moiz **vs.** The Commissioner Inland Revenue
218.	ITRA 196 of 2019	Dr. Mubashir Ikram **vs.** The Commissioner Inland Revenue
219.	ITRA 197 of 2019	Dr. Syed Athar Enam **vs.** The Commissioner Inland Revenue
220.	ITRA 198 of 2019	Dr. Aliya Ahmed **vs.** The Commissioner Inland Revenue
221.	ITRA 199 of 2019	Dr. K.M. Inam Pal **vs.** The Commissioner Inland Revenue
222.	ITRA 2 of 2019	Dr. Rozina Sikandar Sultani **vs.** Commissioner Inland Revenue
223.	ITRA 20 of 2019	Dr. Mohammad Abrar Barakzai **vs.** Commissioner Inland Revenue
224.	ITRA 200 of 2019	Dr. Raheela Mohsin Rizvi **vs.** The Commissioner Inland Revenue
225.	ITRA 201 of 2019	Dr. Riaz Hussain Y.Lakda Wala **vs.** The Commissioner Inland Revenue
226.	ITRA 202 of 2019	Dr. Shahid Javed Husain **vs.** The Commissioner Inland Revenue

227.	ITRA 203 of 2019	Dr. Imrana Masroor **vs.** The Commissioner Inland Revenue
228.	ITRA 204 of 2019	Dr. Mohammad Usman Shaikh **vs.** The Commissioner Inland Revenue
229.	ITRA 205 of 2019	Dr. Iqtidar A. Khan **vs.** The Commissioner Inland Revenue
230.	ITRA 206 of 2019	Dr. Khalid Samad **vs.** The Commissioner Inland Revenue
231.	ITRA 207 of 2019	Dr. Samina Ismail **vs.** The Commissioner Inland Revenue
232.	ITRA 209 of 2019	Dr. Mohammad sohail **vs.** The Commissioner Inland Revenue
233.	ITRA 21 of 2019	Dr. Syed Faisal Mahmood **vs.** Commissioner Inland Revenue
234.	ITRA 210 of 2019	Dr. Rashid Baig **vs.** The Commissioner Inland Revenue
235.	ITRA 211 of 2019	Dr. Muhammad Hasanat Sharif **vs.** The Commissioner Inland Revenue
236.	ITRA 212 of 2019	Dr. Fauzia Nasim Minai **vs.** The Commissioner Inland Revenue
237.	ITRA 213 of 2019	Dr. Mohammad Attaullah Khan **vs.** The Commissioner Inland Revenue
238.	ITRA 214 of 2019	Dr. Erum Khan **vs.** The Commissioner Inland Revenue
239.	ITRA 215 of 2019	Dr. Tahira Yasmeen Naru **vs.** The Commissioner Inland Revenue
240.	ITRA 216 of 2019	Dr. Lumaan Sheikh **vs.** The Commissioner Inland Revenue
241.	ITRA 217 of 2019	Dr. Gohar Javed **vs.** The Commissioner Inland Revenue
242.	ITRA 218 of 2019	Dr. Aamir Hameed Khan **vs.** The Commissioner Inland Revenue
243.	ITRA 219 of 2019	Dr. Rozina Sikandar Sultanali **vs.** The Commissioner Inland Revenue
244.	ITRA 22 of 2019	Dr. Emad Uddin Siddiqui **vs.** Commissioner Inland Revenue
245.	ITRA 220 of 2019	Dr. Zafar Nazir **vs.** The Commissioner Inland Revenue
246.	ITRA 221 of 2019	Dr. Masood Umar **vs.** The Commissioner Inland Revenue
247.	ITRA 222 of 2019	Dr. Tariq Moatter **vs.** The Commissioner Inland Revenue
248.	ITRA 223 of 2019	Dr. Mohammad Farhan Raza Khan **vs.** The Commissioner Inland Revenue
249.	ITRA 224 of 2019	Dr. Muhammad Ehsan Bari **vs.** The Commissioner Inland Revenue
250.	ITRA 225 of 2019	Dr. Javed Majid Tai **vs.** The Commissioner Inland Revenue
251.	ITRA 226 of 2019	Dr. Neelofur Babar Khan **vs.** The Commissioner Inland Revenue
252.	ITRA 227 of 2019	Dr. Mahnaz N. Shah **vs.** The Commissioner Inland Revenue
253.	ITRA 228 of 2019	Dr. Robyna Irshad Khan **vs.** The Commissioner Inland Revenue
254.	ITRA 229 of 2019	Dr. Naila Nadeem **vs.** The Commissioner Inland Revenue
255.	ITRA 23 of 2019	Dr. Ursula Chohan Rizvi **vs.** Commissioner Inland Revenue
256.	ITRA 230 of 2019	Dr. Rashida Ahmed **vs.** The Commissioner Inland Revenue
257.	ITRA 231 of 2019	Dr. Afia Zafar **vs.** The Commissioner Inland Revenue
258.	ITRA 24 of 2019	Dr. Mumtaz Jamshed Khan **vs.** Commissioner Inland Revenue
259.	ITRA 25 of 2019	Dr. Sarwar Jamil Siddiqui **vs.** Commissioner Inland Revenue

260.	ITRA 26 of 2019	Dr. Javaid Ahmed Khan **vs.** Commissioner Inland Revenue
261.	ITRA 27 of 2019	Dr. Zafar Ali **vs.** Commissioner Inland Revenue
262.	ITRA 28 of 2019	Dr. Hafiz Muhammad Riaz **vs.** Commissioner Inland Revenue
263.	ITRA 29 of 2019	Dr. Amna Subhan Butt **vs.** Commissioner Inland Revenue
264.	ITRA 3 of 2019	Dr. Zehra Fadoo **vs.** Commissioner Inland Revenue
265.	ITRA 30 of 2019	Dr. Shaista Masood Khan **vs.** Commissioner Inland Revenue
266.	CP D 3095 of 2019	Dr. Naila Nadeem and Others **vs.** F.B.R & Others
267.	ITRA 31 of 2019	Dr. Raffat Bano v**s.** Commissioner Inland Revenue
268.	ITRA 32 of 2019	Dr. Mohammad Hamid **vs.** Commissioner Inland Revenue
269.	ITRA 33 of 2019	Dr. Munira Adil Mosaajee **vs.** Commissioner Inland Revenue
270.	ITRA 34 of 2019	Dr. Nadeem Ullah Khan **vs.** Commissioner Inland Revenue
271.	ITRA 35 of 2019	Dr. Masood Umar **vs.** Commissioner Inland Revenue
272.	ITRA 36 of 2019	Dr. Muhammad Azeem uddin **vs.** Commissioner Inland Revenue
273.	ITRA 37 of 2019	Dr. Arshalooz Jamila Rehman **vs.** Commissioner Inland Revenue
274.	ITRA 38 of 2019	Dr. Tania Nadeem **vs.** Commissioner Inland Revenue
275.	ITRA 39 of 2019	Dr. Erum Khan **vs.** Commissioner Inland Revenue
276.	ITRA 4 of 2019	Dr. Zehra Hassan **vs.** Commissioner Inland Revenue
277.	ITRA 40 of 2019	Dr. Aysha Habib Khan **vs.** Commissioner Inland Revenue
278.	CP D 4005 of 2019	Dr. Saliha Ishaq & Others **vs.** FBR & Others
279.	ITRA 41 of 2019	Dr. Munawar Rehman **vs.** Commissioner Inland Revenue
280.	ITRA 42 of 2019	Dr. Zafar Nazir **vs.** Commissioner Inland Revenue
281.	ITRA 43 of 2019	Dr. Zafar Nazir **vs.** Commissioner Inland Revenue
282.	ITRA 44 of 2019	Dr. Shahab Abid **vs.** Commissioner Inland Revenue
283.	ITRA 45 of 2019	Dr. Shahab Abid **vs.** Commissioner Inland Revenue
284.	ITRA 46 of 2019	Dr. Javed Majid Tai **vs.** Commissioner Inland Revenue
285.	ITRA 47 of 2019	Dr. Javed Majid Tai **vs.** Commissioner Inland Revenue
286.	ITRA 48 of 2019	Dr. Mehnaz Atiq Ahmed **vs.** Commissioner Inland Revenue
287.	ITRA 49 of 2019	Dr. Mehnaz Atiq Ahmed **vs.** Commissioner Inland Revenue
288.	ITRA 5 of 2019	Dr. Gohar Javed **vs.** Commissioner Inland Revenue
289.	ITRA 50 of 2019	Dr. Imrana Masroor **vs.** Commissioner Inland Revenue
290.	ITRA 51 of 2019	Dr. Imrana Masroor **vs.** Commissioner Inland Revenue
291.	ITRA 52 of 2019	Dr. Riffat Parveen Hussain **vs.** Commissioner Inland Revenue
292.	ITRA 53 of 2019	Dr. Riffat Parveen **vs.** Commissioner Inland Revenue

293.	ITRA 54 of 2019	Dr. Muhammad Sohail **vs.** Commissioner Inland Revenue
294.	ITRA 55 of 2019	Dr. Muhammad Sohail **vs.** Commissioner Inland Revenue
295.	ITRA 56 of 2019	Dr. Jaweed Akhter **vs.** Commissioner Inland Revenue
296.	ITRA 57 of 2019	Dr. Jaweed Akhter v**s.** Commissioner Inland Revenue
297.	ITRA 58 of 2019	Dr. Arsalan Ahmed **vs.** Commissioner Inland Revenue
298.	ITRA 6 of 2019	Dr. Muhammad Arif Mateen Khan **vs.** Commissioner Inland Revenue
299.	ITRA 7 of 2019	Dr. Rozina Sikandar Sultani **vs.** Commissioner Inland Revenue
300.	ITRA 8 of 2019	Dr. Gohar Javed **vs.** Commissioner Inland Revenue
301.	ITRA 9 of 2019	Dr. Lumaan Sheikh **vs.** Commissioner Inland Revenue
302.	CP D 2051 of 2020	Dr. Naila Nadeem & Others **vs.** Fed. of Pakistan and Others
303.	CP D 2685 of 2020	Dr. Riffat Parveen Hussain and Others **vs.** FBR and Others
304.	CP D 2959 of 2020	Dr. Ayesha Almas and Others **vs.** FBR and Others
305.	CP D 1746 of 2020	Dr. Aliya Ahmed & Others vs. FBR and Others
306.	CP D 2265 of 2019	Dr. Aliya Ahmed & Others vs. FBR and Others
307.	ITRA 377 of 2018	Dr. Sadia Masood vs. Commissioner Inland Revenue
308.	ITRA 378 of 2018	Dr. Imran Siddiqui vs. Commissioner Inland Revenue
309.	ITRA 296 of 2018	Dr. Naila Nadeem vs. Commissioner Inland Revenue