

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI**

C.P. No.D-3962 of 2018

IGI Holding Ltd.  
Versus  
Federation of Pakistan & others

Date	Order with signature of Judge
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1. For hearing of CMA 1166/21
2. For hearing of CMA 17927/18
3. For hearing of main case

**Dated: 16.08.2021**

Mr. Ijaz Ahmed for petitioner.

Mr. Ameer Bakhsh Metlo and Mr. Irfan Mir Halepota for respondent No.4.

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The subject issues apparently are covered by judgment passed by this Court in CP No.D-4970 of 2017 where the vires of Section 5A of the Income Tax Ordinance, 2001 were challenged. In terms of the reasoning assigned therein, the aforesaid section of Income Tax Ordinance, 2001 was struck down. Both the learned counsel in attendants thus seek disposal of instant petition on the same terms.

Although there are grounds raised in this petition, which are other than assigned in the referred judgment, we deem it appropriate to dispose of instant petition on the reasoning assigned by the Bench while disposing of the aforesaid petition to the extent of Section 5A of Income Tax Ordinance, 2001 whereas additional issues raised by the petitioner shall be dealt with as and when required in some appropriate proceedings. Order accordingly.

Petition stands disposed of along with listed applications.

**Judge**

**Judge**