

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

Income Tax Reference Application No.60 to 81 of 2020

The Commissioner Inland Revenue

Versus

(1&2) Wasim Ahmed (ITRA 60 & 61 of 2020)

(3&4) Altaf Hussain (ITRA 62 & 63 of 2020)

(5&6) Muhammad Faisal Rashid (ITRA 64 & 65 of 2020)

(7&8) Syed Arshad Jamal (ITRA 66 & 67 of 2020)

(9&10) Muhammad Hanif Usman (ITRA 68 & 69 of 2020)

(11&12) Aijaz ul Hassan (ITRA 70 & 71 of 2020)

(13&14) Azeem Alam (ITRA 72 & 73 of 2020)

(15&16) Syed Fida Hussain (ITRA 74 & 75 of 2020)

(17&18) Abdul Asif (ITRA 76 & 77 of 2020)

(19&20) Shakeel Mehdi (ITRA 78 & 79 of 2020)

(21&22) Shakeel Ahmed (ITRA 80 & 81 of 2020)

Date	Order with signature of Judge
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1. For orders on CMA 136/2020
2. For hearing of main case

Dated: 16.09.2021

Mr. Irfan Mir Halepota for applicant.

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The question of treating Judicial Allowance and Special Judicial Allowance has already been decided by a Division Bench of this Court in the case of Muhammad Ayaz Khan and Ashfaq Muhammad Awan in C.P. Nos.D-1019 and 1046 of 2019 whereby the respondents therein were directed not to withhold any amount of income tax from Judicial Allowance and Special Judicial Allowance. This being the only question, as raised, since has already been decided, no further probe is required in the light of the conclusion drawn in the aforesaid judgment. Hence, no interference in the order of the Appellate Tribunal, impugned in these reference applications, is required. The Reference Applications are as such dismissed along with pending applications.

A copy of the order be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal Inland Revenue Karachi in terms of Section 133(12) of Income Tax Ordinance, 2001.

Judge

Judge