

Order Sheet

IN THE HIGH COURT OF SINDH, KARACHI

I.T.R.A. No. 493 of 2006  
a/w I.T.R.A. No. 152 of 2007

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Date	Order with signature of Judge
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Hearing/Priority

- 1.For hearing of CMA No.399/06
- 2.For hearing of main case

**24.04.2024**

Ms.Lubna Parvaiz, Advocate for Applicant  
Mr.Irfan Mir Halepota, Advocate for Respondent  
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Learned counsel for the Applicant has placed a copy of Judgment reported in the case of *Commissioner of Income Tax Peshawar*<sup>1</sup>, and submits that that the controversy involved in this matter in respect of contributions received by the Applicant-SESSI from Employers being Taxable or not in respect of tax-years in question under the repealed Income Tax Ordinance, 1979, has been decided by the Hon'ble Supreme Court and it has been held that such contribution are liable to tax, and therefore, these ITRAs may also be decided in these terms.

Accordingly, the proposed questions are answered against the Applicant and in favor of the Respondent for the reasons assigned by the Hon'ble Supreme Court in the above-referred Judgment.

Listed ITRAs stand dismissed in the above terms along with listed application.

J U D G E

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<sup>1</sup> Commissioner of Income Tax Peshawar versus Director General, NWFP Employees Social Security Institution, Peshawar, (2019 SCMR 439),