

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

CP D 4629 of 2023

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Date	Order with signature of Judge(s)
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1. For hearing of CMA No.21354/2023.
2. For hearing of main case.

**15.01.2025**

Mr. Anwar Kashif Mumtaz, advocate for the petitioner.  
Barrister Syed Ahsan Ali Shah, advocate for the respondents.  
Mr. Muhammad Khalil Dogar, advocate for the respondents 4 & 5.  
Ms. Sara Malkani, Assistant Attorney General.

The matter pertains to advance tax at the import stage. The petitioner has impugned the order dated 23.08.2023 rendered by the Chief Commissioner, Inland Revenue, under section 148 of the Income Tax Ordinance. The case of the petitioner is that petitioner is entitled to the rate of advance tax at the import stage, as available at serial No.2 in the table prescribed for rates of advance tax in Part II of the First Schedule to the Income Tax Ordinance 2001. The impugned order is inter alia premised on the observation that the petitioner is not involved in the conversion process as denoted vide section 2(29C)(i). The last paragraph of the impugned order, available at page 125, also records the factual basis for the aforesaid conversion.

Petitioners learned counsel submits that while at some point the conversion activity may have been outsourced, however, that is not since been the case. He further states that the petitioner shall apply for the requisite exemption again on the basis of the aforesaid and seeks disposal of this petition that the respondents may determine the new application vide a speaking order after providing an opportunity of hearing and inspection to the petitioner. The respective learned counsel for the respondents have no cavil to the aforesaid proposition. Petition is disposed of in the terms above.

Judge

Judge