

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

C.P No. D- 1053 of 2020 along with
C.P Nos. D- 1767 of 2020 and D- 8516 of 2019

Date

Order with signature of Judge

Priority.

1. For hearing of CMA No. 4911/20.
2. For hearing of main case.

08.09.2023.

Mr. Usman Alam, Advocate for Petitioners.
Mr. Ameer Bakhsh Metlo, Advocate for Respondents.
Mr. Imran Ali Mithani, Advocate for Respondents.
Mr. G.M Bhutto, Assistant Attorney General.

It appears that the controversy, as raised in these petitions in respect of amendment through Section 65(B)(i) of the Income Tax Ordinance, 2001 by insertion of a proviso through Finance Act, 2019 reducing the tax credit from 10% to 5% retrospectively already stands decided vide judgment dated 07.02.2023 passed by a Division Bench of this Court in **C.P No. D- 8233 of 2019** (*Sapphire Textile Mills Limited Vs. Federation of Pakistan & others*). Copy of such judgment has been placed on record along with CMA No. 19693/2023 in C.P No. D- 1767/2020.

In view of the above, all these petitions are also disposed of in the same terms as contained in the above judgment. Office to act accordingly and place copy of this order in the connected petitions, as above.

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