

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D-1906 / 2024

Date

Order with signature of Judge

**PRIORITY**

- 1) For orders on office objection No. 14.
- 2) For hearing of CMA No. 8578/2024.
- 3) For hearing of main case.

**22.05.2024.**

Mr. Akash G. Gehani, Advocate for Petitioner.  
Mr. Kashif Nazeer, Assistant Attorney General.  
Dr. Huma Sodher, Advocate for Respondent.

Counsel has filed Vakalatnama on behalf of Respondent which is taken on record. She submits that the controversy as raised in this Petition has already been decided by a Division Bench of this Court in the case reported as *Human Resources Solutions (Pvt.) Ltd. through authorized representative Vs Federation of Pakistan through Secretary, Revenue Division / Chairman, Federal Board of Revenue, Islamabad and others (2021 P T D 933)*. The operative Para of the said judgment reads as under:-

“10. In view of hereinabove facts and circumstances of the case, the petitioners have made out a case and it is accordingly held that for the gross amount referred to in section 153(1)(b) on which advance tax has to be deducted at the rate specified in Division III of Part III of the First Schedule to the Ordinance, is the gross fee received in lieu of services excluding the amount of reimbursable expenses. It is further held that for the purposes of clause 94 in Schedule II, Part-IV of the Ordinance (since repealed) the turnover would be as defined in section 153(7)(b)(v) which is gross fee for rendering services excluding the amount of reimbursable expenses. All petitions are accordingly allowed to this extent. All impugned actions of the Respondents stand modified accordingly.”

In view of the above, the Petition is disposed of for the reasons so assigned in the aforesaid Judgment.

**J U D G E**

**J U D G E**

Arshad/