

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
Income Tax Reference Application No. 224 of 2018  
Along with  
I. T. R. A. No. 225 to 228 of 2018

Date

Order with signature of Judge

**HEARING OF CASE.**

- 1) For orders on office objections No. 12, 19, 20 & 22.
- 2) For hearing of main case.

**04.08.2025.**

Mr. Usman Alam, Advocate for Applicant.  
Mr. Faheem Ali Memon, Advocate for Respondent.

All these Reference Applications have been filed by National Bank of Pakistan (NBP) against order dated 07.04.2018 in ITA No, 1113 /KB/2015 and connected matters. NBP is a State Owned Enterprise in terms of State Owned Enterprises (Governance and Operation) Act, 2023 and pursuant to Section 134A of the Income Tax Ordinance, 2001 a mechanism has been provided for State Owned Enterprises ("SOE") to approach FBR in respect of adverse orders passed by the Inland Revenue Department. The most significant and the relevant amendment made, which in our view is fully applicable to the present Applicant, is that now it is ***mandatory*** for SOE to go for ADR, whereas the limit of Rs. 50 Million is also not applicable.

Both the learned Counsel submit that the Honourable Supreme Court has referred the matters filed by the Commissioner Inland Revenue to the Dispute Resolution Committee. He has placed on record copies of such orders passed in **Civil Petition No. 2106 of 2024 (Commissioner Inland Revenue, Corporate Zone, Regional Tax Officer, Islamabad v. M/s Islamabad Electric Supply Company Limited, (IESCO), Islamabad)**, Civil Appeals No. 649, 650, 651, 652 of 2022 (*M/s. State Life Insurance Corporation of*

***Pakistan v. The Assistant Commissioner of Income Tax, Karachi & others***) and Civil Petition Nos. 886-K, 887-K and 888-K of 2023 (***M/s. Trading Corporation of Pakistan v. The Commissioner of Income Tax, Karachi***). Counsel for the Applicant has placed copy of order dated 23.04.2025 passed in ITRA No. 111 to 120 of 2017.

In view of such position, all these Reference Applications are disposed of, whereas, in terms of Section 134A of the Income Tax Ordinance, 2001, matter stands referred to FBR to form a Committee as required under the new amended provision and till such time the matter is finally decided by the said Committee, no coercive measures be adopted against the applicant for recovery. Once a decision has been given by the Committee, the applicant if aggrieved, may seek further remedy, if so available in accordance with law.

With these observations, all these Reference Applications are hereby disposed of. Office to place copy of this order in connected Reference Applications.

**CHIEF JUSTICE**

**J U D G E**

Arshad/