

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI

Income Tax Reference Application Nos. 235, 236, 237 & 238 of 2024

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Date	Order with signature of Judge.
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- 1. For order on office objection nos. 04 & 27.
- 2. For order on CMA No. 1919/24 (U/S 149 CPC)
- 3. For order on CMA No. 1920/24 (Exemption)
- 4. For hearing of main case.

**16.10.2025**

Mr. Munawar Ali Memon, advocate for applicant in all references.

Learned counsel submits that these references pertain to State Own Enterprises (S.O.E) and are required to be sent to the A.D.R as it is squarely covered by order dated 04.08.2025 rendered in I.T.R.A. No.94 of 2017 and connected reference applications, which reads as follows :

*“Mr. Faheem Ali Memon has filed Vakalatnama on behalf of Respondent which is taken on record.*

*All these Reference Applications have been filed by National Bank of Pakistan (NBP) against order dated 24.11.2016 in ITA No. 964/KB/2009 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”*

In view of the foregoing, it may be just and proper for these matters also be submitted to the A.D.R. in terms of the order referred above. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001. Office is instructed to place copy of this order in the connected files.

Judge Judge

Ayaz P.S.