

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 161 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objections No.1, 4, 27, 30 & 34.
- 2. For orders on CMA No.1455/2024.
- 3. For hearing of main case.

07.11.2025

Mr. Faheem Ali Memon, advocate, for the applicant.

Bailiff report demonstrates that notice has been served. Following questions of law are framed for determination:

- i. Whether in the facts and circumstances of the case the learned Tribunal was justified to hold that the super tax under section 4B of the Income Tax Ordinance, 2001 (The Ordinance) to the extent of income derived from Petroleum Concession Agreement) (PCAs) is not applicable, when the super tax is a separate charge on total income which is separately identified in section 4B for the purposes read with enabling rule 4AB of the Fifth Schedule to the Ordinance?
- ii. Whether the learned Tribunal was not legally bound to follow its earlier decision in the similar case of Petroleum Exploration and Production Company made in the case of M/s. PKP Kadanwari Limited vs. The Commissioner Inland Revenue Legal Zone LTU Karachi vide order bearing No.653/KB/2017 dated 01.03.2023 wherein the Tribunal had upheld the levy of super tax under section 4B of the Ordinance in view of judgment of the High Court of Sindh reported as 122 Tax 208?

Counsel states that notwithstanding the foregoing, it is undeniable fact that the Appellate Tribunal rendered the impugned judgment contrary to its own earlier judgment dated 01.03.2023 in Appeal No.653/KB/2017. He states that in absence of justification contrary to the earlier judgment of the Appellate Tribunal is binding on the subsequent bench. In such regard he relied upon the judgment dated 28.11.2023 in SCRA 1234 of 2023. Learned counsel states that under such circumstances, it may be just and proper to set aside the impugned judgment and remand the matter for adjudication afresh in accordance with law. 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.

Judge

Judge