

ORDER SHEET
HIGH COURT OF SINDH, KARACHI

Suit No. 930 of 2017

Date	Order with signature of Judge
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For hearing of C.M.A No. 5908 of 2017.

Indigo Textile Pvt. Limited.....Plaintiff

Versus

Federation of Pakistan & othersDefendants

Date of hearing 18.04.2017

M/s. Naeem Suleman and Ashraf Hussain advocates for the plaintiff.

M. Ilyas Ahsan, Principal Appraiser (Legal) of defendant No.5.

Muhammad Ali Mazhar, J: Mr. Amjad Javed Hashmi advocate filed vakalatnama for defendant No.2, whereas, Mr. Muhammad Rashid Arfi advocate has filed vakalatnama for the defendant No.3 and 4 while Ms. Fauzia Rasheed advocate undertakes to file vakalatnama of Mr. Suhail Muzaffar advocate for the defendant No.6.

2. The plaintiff has challenged the order dated 04.04.2017 passed by Commissioner Inland Revenue, Zone-II, whereby, the application filed by the plaintiff for exemption in view of the provisions of SRO 947(I)/2008 in which Federal Board of Revenue specified the classes of persons whom the provisions

of sub-section (1) of Section 148 of Income Tax Ordinance, 2001 shall not apply.

3. Learned counsel for the plaintiff submits that due to rejection of exemption application, the goods are lying at port and the plaintiff has not filed any G.D. because they have challenged the order in this court.

4. Mr. Amjad Javed Hashmi advocate at the very outset argued that appropriate remedy is available to the plaintiff under Section 122B of Income Tax Ordinance, 2001 through which the revision could have been filed against the impugned order to the Chief Commissioner which remedy has not been availed by the plaintiff. When this objection was confronted to the learned counsel for the plaintiff he agrees to move revision application in accordance with law to the Chief Commissioner but he submits that in the meanwhile the machinery lying at port may be released for which plaintiff agrees to file G.D. However, for the purpose of advance tax, the plaintiff counsel on instructions agrees to furnish bank guarantee to the concerned Collectorate of Customs Authority with intimation to concerned Commissioner Inland Revenue.

5. Since the controversy has been resolved in terms of the modality agreed by the learned counsel for the parties, therefore, this suit is disposed of along with pending application in the terms that let revision application be filed in accordance with law to the Chief Commissioner. So far as other duties and charges are concerned that will be paid by

the plaintiff, however, to the extent of advance tax, the plaintiff shall furnish bank guarantee equivalent to the amount of advance tax to the satisfaction of concerned Collectorate of Custom Authority.

JUDGE

Aadil Arab