

# IN THE HIGH COURT OF SINDH, KARACHI

*I.T.R.A. No. 152 of 2016*

PRESENT:

MR. JUSTICE AQEEL AHMED ABBASI &  
MR. JUSTICE ZULFIQAR AHMED KHAN.

*International Power Global Developments Ltd.*

*Vs.*

*Commissioner Inland Revenue.*

*Applicant:* through Mr. Ali Almani, advocate  
*Respondent* through Mr. M. Sarfaraz Ali Metlo,  
advocate.  
*Date of Hearing:* 03.12.2018.  
*Date of Order:* 03.12.2018.

## ORDER

**Aqeel Ahmed Abbasi, J:-** No one is in attendance on behalf of the respondent, no intimation is received. Learned counsel for the applicant, however, submitted that instant reference application can be disposed of in terms of earlier order passed by this Court in the case of applicant in ITRA No.09/2015 (along with ITRA Nos.10 to 19 of 2015), as according to learned counsel, the subject matter was referred to ADRC, wherein, the contention of the applicant has been accepted. In support of this contention, learned counsel for the applicant has placed on record copy of order dated 08.10.2018 passed in the aforesaid ITRAs. It will be advantageous to reproduce relevant portion of such order hereunder:-

“ *Learned counsel for Applicants submits that during pendency of instant references, the applicants approached the FBR for referring the matter to ADRC which request of the applicants was acceded and ADRC was constituted which committee, after hearing the parties has passed an order and has given recommendations granting relief to the applicants, whereas, such recommendations have been accepted by the department, thereafter, an order dated 26.05.2018 [incorrectly mentioned as 26.5.2016] has been passed under Sub-section (4) of Section*

134A of the Income Tax Ordinance, 2001 in respect of subject issue for all the assessment tax years from 2001 to 2016.

*It has been contended by learned counsel for the applicants that in view of above circumstances of the case, the grievance of the applicants stands redressed, therefore, above listed reference applications are not pressed, which may be dismissed as such. However, respondents may be directed to give effect to the aforesaid order in accordance with law. In support of his contention learned counsel for the applicants has placed on record copy of order passed by FBR and supplied copy thereof to the learned counsel for the respondents, who does not oppose disposal of instant reference applications in the above terms."*

2. Accordingly, instant reference application stands dismissed as withdrawn in view of order dated 26.05.2016 passed under sub-section (4) of Section 134A of the Income Tax Ordinance, 2001, by the Second Secretary (IR-Judicial), Federal Board of Revenue (Inland Revenue), Revenue Division, Government of Pakistan, in the case of the applicant, whereas, respondents may give effect to the aforesaid order in accordance with law.

**JUDGE**

**JUDGE**

Nadeem.