

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Applications
No.16 and 17 of 2021

Commissioner Inland Revenue
Versus
M/s Roche Pakistan Limited

Date	Order with signature of Judge
------	-------------------------------

1. For orders on office objection Nos.25 and 26.
2. For orders on CMA 23/2021
3. For hearing of main case
(Copy of order dated 12.10.2021 forwarded to the Chairman FBR Islamabad through TCS)
(Statements filed by advocate for the applicant as well as Addl. Commissioner Inland Revenue LTO along with affidavit which may kindly be perused at flagged 'A' & 'B')

Dated: 20.10.2021

Mr. Ameer Bakhsh Metlo for applicant along with alleged contemnor Shoukat Ali, Deputy Commissioner Inland Revenue, Legal Zone, LTO, Karachi.

-.-.-

Mr. Metlo at the very outset has tendered unconditional apology on behalf of the official who has framed contemptuous question, as observed on the last date of hearing. The alleged contemnor who is also present in Court has also filed a statement along with supporting affidavit, which discloses initially that he could not dare to think of framing such question of law. We have seen the affidavit filed in support of the statement and only as a last resort and final opportunity we consider the apology of the officer concerned and accept the same however with the observation that he should be careful in future while framing questions.

We have also noticed that invariably references are being filed by the department where they themselves frame questions. We would

appreciate if the counsels who are filing such references also apply their mind and after going to the root of the case and the cause as to what in fact serious questions of law arising out of the order and only then such proposed questions of the department could be finalized by the counsels themselves.

In the instant References, admittedly, the Tribunal's judgment is based on the findings of the judgment of Hon'ble Supreme Court and merely on account of the fact that review is pending a question cannot be framed that the Tribunal should not have passed order on the basis of the judgment of Hon'ble Supreme Court as review is pending. No other question has been proposed except the one that is being dealt with by this Bench as being contemptuous, as referred above.

Be that as it may, there is also a separate statement dated 14.10.2021 (Flag 'a') of the counsel appearing for applicant to the effect that applicant wishes to withdraw these references. In view of this statement these Income Tax Reference Applications are dismissed as not pressed along with listed applications.

Judge

Judge