

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI**

C.P. No.D-4563 of 2021  
Frieslandcampina Nederland B.V.  
Versis  
Federation of Pakistan & others

Date	Order with signature of Judge
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1. For hearing of CMA 18783/21
2. For hearing of main case

**Dated: 02.08.2021**

Ms. Saman Rafat Imtiaz for petitioner.  
Mr. Khaleeq Ahmed, Deputy Attorney General.

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Mr. Shahid Ali Qureshi Advocete files his Vakalatnama on behalf of respondents, which is taken on record.

It appears that subject matter of instant petition is a show-cause notice issued in respect of a demand pertaining to super tax, which has already been decided by this Court in the case of The Commissioner Inland Revenue v. MSC Switzerland Geneva reported as 2021 PTD 885. The relevant part of the judgment is as follows:-

*“14. In view of the binding pronouncements holding super tax to be a tax on income coupled with our finding that the present levy is identical/substantially similar to the levies existing at the time that the Treaty was entered into, we are of the considered view that tax-payers, who are otherwise qualified and fall within double taxation treaties between Pakistan and respective foreign countries are either exempt or, wherever applicable, liable to pay super tax at reduced rate(s) in terms of their respective treaties; hence, we had determined these references and petitions vide our short order dated 31.03.2021. These are the reasons for our aforementioned short order.”*

Accordingly, by consent of all present the petitioners are entitled for the same treatment in accordance with law, as observed above, and above order shall apply mutatis mutandis to the petitioners in the instant petition as well.

By consent petition stands disposed of in the above terms along with listed application.

Judge

Judge