

IN THE HIGH COURT OF SINDH AT KARACHI

**C. P. No. D-2263 of 2022**

DATE

ORDER WITH SIGNATURE OF JUDGE

1.For hearing of CMA No.10160/2022 (Stay)

2.For hearing of main case

**10.05.2022**

Ms. Lubna Pervaiz, Advocate for petitioner.

Mr. Kafeel Ahmed Abbasi, DAG.

Mr. Irfan Mir Halepota, Advocate for the Respondents.

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The only point involved in the instant petition is that petitioner is having determined refunds, which the Department is not adjusting against the current years' tax demand, which they are legally bound to do under Section 170(4) of the Income Tax Ordinance, 2001. When confronted the learned counsel appearing for the Department could not controvert the said position. We therefore, dispose of this petition by directing the department that if the petitioner is having determined refunds, the same should be adjusted against the outstanding demands, strictly in accordance with law.

With these directions the instant petition alongwith all the listed and pending applications stands disposed of.

JUDGE

JUDGE