

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-3884 / 2022

Date

Order with signature of Judge

PRIORITY.

- 1) For hearing of CMA No. 16927/2022.
- 2) For hearing of main case.

30.06.2022.

Mr. Hyder Ali Khan, Advocate for Petitioner.
Mr. Kafeel Ahmed Abbasi, Deputy Attorney General.

None present for the Respondents though duly served. Let notice be repeated upon the Respondents for the next date.

Learned Counsel for the Petitioner submits that on 13.06.2022 pursuant to a remand order dated 31.03.2021 passed by the Commissioner Inland Revenue (appeals-IV) Karachi, the impugned notice has been issued and the Petitioner has been asked to furnish details and reconcile the amount of levy of Workers Welfare Fund. He submits that the Petitioner has already impugned the remand order of Commissioner (Appeals) before the Appellate Tribunal Inland Revenue, whereas, the appeal is still pending and suddenly after a lapse of more than a year and three months, these proceedings have been initiated just before the closing of the financial year. Per learned counsel, the levy of WWF in respect of the period under consideration has already been held to be ultra vires by the Hon'ble Supreme Court in the case reported as ***Workers' Welfare Funds, M/O Human Resources Development, Islamabad and others Vs. East Pakistan Chrome Tannery (Pvt.) Ltd. And Others (PLD 2017 SC 28)***, and therefore, no occasion arises to initiate the impugned proceedings. He further submits that neither any notice was ever issued for the levy of WWF; nor the Petitioner was ever confronted in this regard.

Let notice be repeated upon the Respondents as above. Till then, the Respondents are restrained from proceedings further pursuant to impugned notice dated 13.6.2022 available at Page 21 of the Court file.

To come up on **25.08.2022.**

J U D G E

J U D G E

Arshad/