

ORDER SHEET
THE HIGH COURT OF SINDH AT KARACHI

CP No.D-350 of 2020
CP No.D-8230 of 2019
CP No.D-1876 of 2020

<u>Date</u>	<u>Order with signature of Judge(s)</u>
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1. For hearing of CMA No.1517/2020.
2. For hearing of main case.

16.02.2021

Mr. Junaid Ahmed, advocate and Mr. Kawish Hussain, advocate for the petitioner.

None present on behalf of the respondents/FBR.

Mr. Kafeel Ahmed Abbasi, Deputy Attorney General.

In CP No.8230 of 2019 the petitioner had impugned order 29.11.2019, whereby, in respect of tax year 2020 the exemption certificate valid till 31.12.2019 from collection of tax at import stage under **Section 148(1) of the Income Tax Ordinance**, was unilaterally withdrawn without notice, and vide order dated 19.12.2019, the said impugned order was suspended. Subsequently, the revision applications preferred against the said order were also dismissed by the Chief Commissioner, Inland Revenue through two separate orders dated 13.1.2020 and 5.3.2020, and the exemption was even withdrawn till 30.6.2020 for which the Petitioner had never prayed for. Thereafter, the tax year involved has lapsed and tax returns for the said tax year have been filed. Learned Counsel for the petitioner further submits that through Finance Act, 2020, further amendment has been made in Section 148, whereby 2% rate of tax has been provided in respect of levy of advance tax on imports made by the Petitioner and according to him all these petitions have served their purpose.

Since the issue was only in respect of deduction of advance tax and its exemption till 31.12.2019, and after passing of ad-interim orders on 19.12.2019, all these petitions have served its purpose, as tax return has already been filed for tax year 2020.

In these circumstances, the petitions have served its purpose and are accordingly disposed of along with pending application(s). Office is directed to place copy of this order in the connected petitions as mentioned above.

JUDGE

JUDGE