

IN THE HIGH COURT OF SINDH AT KARACHI

C.P. Nos.D-449, 2032, 8521 all of 2019

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Date

Order with signature of Judge

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09.02.2022

Ms.Nazia Hanjrah, Advocate for the petitioners.  
M/s. Kafil Ahmed Abbasi and Ameer Bukhsh Metlo, Advocates  
for the respondents /department.

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Through instant petitions, the petitioners have challenged the levy of advance tax upon them.

Ms. Nazia Hanjrah Advocate has appeared on behalf of the petitioners and stated that the department has no authority to claim advance tax from the petitioners.

M/s. Kafil Ahmed Abbasi and Ameer Bukhsh Metlo, Advocates have appeared on behalf of the respondents /department and stated that, without prejudice to their submission that levy of advance tax is correct or not, if the petitioners have paid any advance tax or any advance tax has been deducted on their income, the same could be adjusted against their final tax liability. They further stated that the petitioners themselves have already claimed adjustment of the advance tax paid /collected and hence these petitions have become infructuous.

We have heard all the learned counsel at some length and have also perused the record.

We are of the view that if any advance tax has been paid by/collected from the petitioners, they are entitled for claiming

deduction of the same against their final tax liability, which is to be paid along with return of the relevant year. Moreover, if the petitioners have already claimed deduction of the advance tax paid /collected, therefore now the question with regard to illegal /incorrect deduction of advance tax does not arise. The petitioners would be at liberty to claim whatever amount of advance tax paid /collected from them in their return of total income of the relevant year as adjustment against their final tax liability in accordance with law. Since the petitioners have already claimed adjustment of the advance tax paid /collected against their final tax liability as furnished along with return of the relevant assessment year, as explained by the learned counsel for the respondents and not controverted by the learned counsel for the petitioners, the instant petitions stand disposed of as the tax liability of the petitioners has been met out by way of adjustment of the advance tax from their final tax liability of the concerned assessment year in the computation of income /taxes furnished along with their return of that particular assessment year, hence no interference in the matter is warranted.

All the three petitions stand disposed along with pending application(s), if any.

JUDGE

JUDGE