

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Income Tax Reference Application (“ITRA”) No. 35 / 2010

Date	Order with signature of Judge
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For hearing of main case.

01.03.2023.

Mr. Iqbal Salman Pasha, Advocate for Applicant.
Mr. Atif Awan, Advocate for Respondent.

Learned Counsel for the Applicant, has at the very outset, relied upon Judgment of the Hon’ble Supreme Court reported as ***Commissioner of Inland Revenue, Regional Tax Office, Faisalabad Vs. Abdul Hameed, Labour Contractor (2022 S C M R 1938)***, and submits that Question No. IV and V as raised in this matter are identical and stands decided in favour of the Applicant and against the Department, whereas, he will not press the remaining questions. Counsel for Respondent concedes.

Accordingly, Question No. IV, that “*whether the Income Tax Appellate Tribunal was justified in directing that the income from management fees does not fall within the presumptive tax regime*” and Question No. V that “*whether the Income Tax Appellate Tribunal was justified in confirming that the management fees received by the appellant does not fall within the ambit of Section 153(1)(c) of Income Tax Ordinance, 2001*” are answered in the above terms as decided by the Hon’ble Supreme Court.

This Reference Application stands allowed / disposed of.

J U D G E

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Arshad/