

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Income Tax Reference Application No. 270 of 2017

Date Order with signature of Judge

Fresh Case.

- 1) For orders on office objection Nos. 06 & 18.
- 2) For orders on CMA No. 349/2017. (Exemption)
- 3) For hearing of main case.

31.08.2023.

Mr. Muhammad Aqeel Qureshi, Advocate for Applicant.

1. Deferred.
2. Granted subject to all just exceptions.
3. Through this Reference Application, the Applicant Department has challenged order dated 16.06.2017 passed by the Appellate Tribunal Inland Revenue, Karachi in M.A (Rect.) No.868/KB/2017 (Tax year-2009) in ITA No. 101/KB/2016 proposing the following question of law:-

- i) *Whether under the facts and circumstances of the case, the learned Tribunal was justified to decide the issue of levy of Workers Welfare Fund against the department holding that the levy of WWF was not applicable on the appellant?*

However, while confronted Counsel for the Applicant Department states that the issue now stands decided against the department by the Honourable Supreme Court in the case of ***Workers Welfare Funds Vs. East Pakistan Chrome Tannery (Pvt) Ltd.*** reported as **(2016) 114 TAX 385 (S.C. Pak.)**

In view of above, we do not see any reason to entertain this Reference Application, which appears to be misconceived and is hereby dismissed.

JUDGE

JUDGE

Ayaz