

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI

Income Tax Reference Application 240 of 2024

Date	Order with signature of Judge.
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- 1. For hearing of CMA 1935/2024.
- 2. For regular hearing.

**24.09.2025**

Syed Asad Haider Kazmi, advocate for the applicant.  
Mr. S. Ahsan Ali Shah, advocate for respondent.  
Mr. Muhammad Akbar Khan, Assistant Attorney General.

Vide order dated 16.08.20224 only question framed for determination was as follows:

*“Whether on the facts and circumstances of the case, the Respondent No.1 and 2 fell in error while interpreting Section 107, Income Tax Ordinance, 2001 (“**Ordinance**”), and as a consequence incorrectly interpreted and construed Articles 6 & 17 of the Convention between the United Arab Emirate and the Islamic Republic of Pakistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and Article 14 of the Convention between the United Kingdom of Great Britain and Northern Ireland and the Islamic Republic of Pakistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains (collectively referred to as “**DTT**”), given the exceptive treatment contemplated therein and the statutory sanction for availing of benefits under such treaties”*

It is jointly submitted that this question has been determined by the Supreme Court vide order dated 28.11.2024 passed in Civil Review Petitions No.988 to 1001 of 2023 in favour of the applicant. It is jointly stated that in view of binding referred to supra the said question may be answered in favour of the applicant and against the respondent department. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

M. Khan

Judge  
Judge