

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

C.P No. D- 266 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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**Priority.**

- 1. For order on Misc. No. 21094/23 (151)
- 2. For hearing of Misc. No. 1013/23.
- 3. For hearing of main case.

**17.02.2026**

Barrister Ghazi Khan Khalil, Advocate for the Petitioner.  
Ms. Mehreen Ibrahim, DAG.

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The Petition being preferred by the Federal Board of Revenue, impugning the Order dated 04.11.2022 made by the Pakistan Information Commission, whereby Appeal No. 2144-08/2022 filed by the Respondent No.3 was allowed while directing the Petitioner to provide the Respondent the information requested in para-2 of the impugned Order, which reads as follows:-

"This is to request you to kindly inform the Undersigned whether tax has been collected from Mr. Puri/ his family/ their companies by FBR in respect of RS. 3,196, 854, 697 (Rupees Thirty One Billion Ninety Six Million Eight Hundred Fifty Four Thousand Six Hundred Ninety Seven) held by him/them. Mr. Irfan Puri and his family members and companies including IP Commodities (Pvt.) Limited, Karachi were required to pay tax on amounts received by them. The Undersigned had brought information to the notice of FBR vide letter dated 26th February 2022 sent by Registered post [Serial of Slip No. 431 dated facts. 26th February 2022] addressed to the Chairman FBR, and apprised him of some relevant facts.

You may also like to peruse the enclosed affidavit of Mr. Irfan Puri by which he confirmed receiving amount [in Para 10.2 of his Affidavit] which Affidavit was filed by him in the 2014 had confirmed this fact also." High Court at London. HASCOL, a Pakistani company, in their letter, dated 3rd December 2014 had confirmed this fact also."

Learned counsel for the Petitioner submits that the impugned order runs contrary to Section 216(2) of the Income Ordinance, 2001 as substituted by the Finance Act, 2022 w.e.f. 01.07.2022, which mandates that:

**“216. Disclosure of information by a public servant.-** (1) All particulars contained in -

- (a) .....
- (b) .....
- (c) .....

[(2) Notwithstanding anything contained in the Qanun-e-Shahadat, 1984 (P.O. No. 10 of 1984), the National Accountability Ordinance, 1999 (XVIII of 1999), the Federal Investigation Agency Act, 1974 (VIII of 1975) and the Right of Access to Information Act, 2017 (XXXIV of 2017), or any other law for the time being in force, no court or any other authority shall, save as provided in the Ordinance, require any public servant to produce before it any return, accounts, or documents contained in, or forming a part of the records relating to any proceedings under the Ordinance, or declarations made under the Voluntary Declaration of Domestic Assets Act, 2018, the Foreign Assets (Declaration and Repatriation) Act, 2018 or the Assets Declaration Act, 2019 or any records of the Income Tax Department generally, or any part thereof, or to give evidence before it in respect thereof;]

He submits that the impugned order could not have been made in view of that provision. The arguments advanced by the Petitioners' counsel appear to be well founded, and on query posed to the learned DAG, she remained unable to controvert the same. Notice had been issued to the Respondent No.3 and on the previous date Counsel who entered appearance on his behalf, however, representation has not been forthcoming today.

In view of the foregoing, the Petition stands allowed with the impugned order being set-aside accordingly.

Judge

Judge