

IN THE SUPREME COURT OF PAKISTAN
(Appellate Jurisdiction)

Present:

Mr. Justice Yahya Afridi, CJ
Mr. Justice Muhammad Shafi Siddiqui
Mr. Justice Miangul Hassan Aurangzeb

Civil Petitions No. 4905 to 4908 of 2024

AND

CMA Nos. 10654 to 10657 of 2024

[Against the judgment dated 30.09.2024 of the High Court of Sindh, Karachi passed in ITRA Nos. 210/2012, 12/2013, 85/2019 and 87/2019]

*Karachi Electric Supply Corporation (presently,
K-Electric Ltd.), Karachi.*
[in all cases]

... *Petitioner*

Versus

Commissioner Inland Revenue, LTU, Karachi.
[in all cases]

... *Respondent*

For the Petitioner:
[in all cases]

Mr. Feisal Hussain Naqvi, ASC.

For the Respondents:
[in all cases]

Dr. Shah Nawaz, ASC.
Dr. Ishtiaq Ahmed Khan,
Director-General (Law), FBR.
[at Islamabad]

Mr. Masood Ahmed Gorski,
Addl. Commissioner, IR.
[Via video-link from Karachi]

Date of Hearing:

14.05.2025.

ORDER

Yahya Afridi, CJ. Learned counsel for the petitioner frankly admits that the question of law which was not raised earlier, is being raised for the first time i.e., that even if it is accepted that the gross receipts constitute minimum tax for the purpose of section 113 of the Income Tax Ordinance, 2001 (**‘the Ordinance’**), they stand exempted under clause (11A) of Part-IV to the Second Schedule of the Ordinance in the case of the petitioner. This aspect of the matter is different from the remaining cases.

2. The matter was argued at some length, but the learned counsel for the petitioner opted not to press the instant petitions in order to avail the remedy provided under the enabling provisions of the Ordinance to agitate the grievance and rights of the petitioner before the Alternate Dispute Resolution Committee (**ADR Committee**) provided under the law.

3. At this stage, Dr. Ishtiaq Ahmed Khan, Director-General (Law), Federal Board of Revenue, present in Court, responded that in case such application is filed, the same will be considered and decided expeditiously in accordance with law. In the circumstances, this Court would not pass any finding on the issue raised by the learned counsel for the petitioner before the ADR Committee. These petitions alongwith the listed CMAs are disposed of in the said terms.

Islamabad:
14.05.2025
(M. Tauseef)