

IN THE SUPREME COURT OF PAKISTAN

(Appellate Jurisdiction)

PRESENT:

Mr. Justice Munib Akhtar
Mrs. Justice Ayesha A. Malik
Mr. Justice Shahid Waheed

24/25

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A7

CIVIL APPEALS NO.2026 TO 2034 OF 2022, CIVIL APPEAL NO.308, 503 OF 2023, CIVIL PETITION NO.3468-L, 3477-L, 1917-L, 1918-L, 2149-L, 2150-L, 2607-L, 2608-L, 2788-L, 2789-L, 2790-L OF 2022, 509-L, 1463-L TO 1465-L OF 2023, 2326-L TO 2331-L, 3665-L OF 2022, 2352-L TO 2354-L, 3177-L, 3399-L, 3400-L OF 2023, 106-L, 1155-L, 1268-L, 1450-L OF 2024, 216-L OF 2025, 156-L OF 2024, 2627-L OF 2023, 3659-L TO 3662-L OF 2022, 3327-L TO 3330-L OF 2023, 431-L, 3014-L OF 2023, 2340-L OF 2024, 4583 TO 4585 OF 2023, 5359 OF 2024 AND 531-L OF 2024

Commissioner Inland Revenue, Zone-I, Regional Tax Office, Sialkot ...Appellant/
Petitioner(s)

Versus

M/s White Gold Steel Mills, S.I.E. Daska ...Respondent(s)

For the Appellant/
Petitioner(s)

: Mr. Ahmad Pervaiz, ASC
(via video link, Lahore in CA Nos.2026-2028/2022, CA.2034/2022, 308/2023, 503/2023, CPLA No.1917-L/2022, 1918-L/2022, 2788-L to 2790-L/2022, 2352-L to 2354-L, 156-L/2024, 2627-L/2023)

Syed Rifaqat Hussain Shah, AOR

Mr. Ibrar Ahmad, ASC

(in CA Nos.2029 to 2031, 2033 of 2022, CPLA Nos.3468-L, 3477-L, 2149-L, 2150-L of 2022, 905-L/2023, 1463-L to 1465-L/2023, 3177-L, 3399-L, 3400-L of 2023, 106-L/2024, 1155-L/2024, 531-L/2024, 1268-L of 2024 and 216-L of 2015)

Mr. Shahbaz Butt, ASC

(via video link, Lahore in CPLA Nos.2326-L to 2331-L of 2022)

Mr. M. Yahya, ASC

(via video link, Lahore in CPLA Nos.3665-L, 3659-L to 3662-L of 2022, 3327-L to 3330-L of 2023)

Mian Yousaf Umar, ASC

(via video link, Lahore in CPLA No.1450-L/2024)

Mr. Amir Wakeel Butt, ASC

(via video link, Lahore in CPLA No.431-L/2023)

Mr. Babar Bilal, ASC

(in CPLA Nos.4583 to 4585/2023)

Malik Qamar Afzal, ASC

(in CPLA No.5359/2024)

For the Respondent(s)

: Mr. Shahbaz Butt, ASC
(via video link, Lahore in CA Nos.2031/2022, 2034/2022, 503/2023)

Mr. Khurram Shahbaz Butt, ASC

(in CPLA No.106-L/2024)

Mr

Mr. Muhammad Amjad Khan, ASC
(via video link, Lahore in CA No.308-L/2023)

Ms. Asma Hamid, ASC
(via video link, Lahore in CPLA Nos.2326-L to 2331-L/2022)

Mr. Wasif Majeed, ASC
(via video link, Lahore in CPLA Nos.3659-L to 3662-L/2022)

Mr. Manzoor Hussain, ASC
(in CPLA No.2340/2024)

For the Federation : Mr. Munawar Iqbal Duggal,
Additional AGP

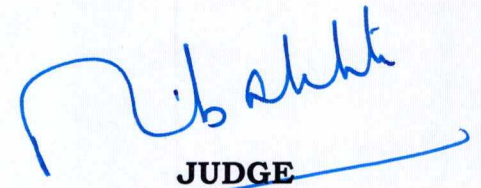
For the Department : Dr. Ishtiaq,
D.G. (Law) FBR
Ms. Sobia Mazhar,
Additional Commissioner
Mr. Hassan
Additional Commissioner

Date of Hearing : 08.04.2025

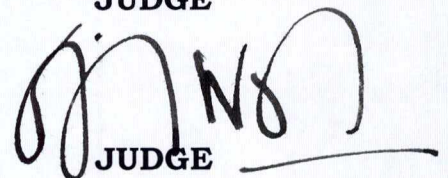
ORDER

Munib Akhtar, J.- We have heard learned counsel for the appellants/leave petitioners-department (as the case may be) and have also heard leaned counsel for the respondents in the appeals and in the leave petitions filed by the department as noted above. We have also had the assistance of Dr. Ishtiaq, Director General (Law) FBR. Judgment is reserved.

2. Leaned counsel appearing in taxpayers leave petitions being CPLA Nos.2326-L of 2022, 2327-L of 2022, 2328-L of 2022, 2329-L of 2022, 2330-L of 2022 and 2331-L of 2022 states that the issues involved in these leave petitions are different from the ones in the connected bunch and these have been wrongly clubbed. These leave petitions are detached and are to be fixed separately on a date in office.


JUDGE


JUDGE


JUDGE