

**JUDGMENT SHEET**  
**IN THE ISLAMABAD HIGH COURT, ISLAMABAD**  
**JUDICIAL DEPARTMENT**

I.T.R. No.35 of 2017

Pak Telecommunication Employees Trust

**Versus**

Commissioner Inland Revenue (Appeals-II) Islamabad and another

**Dates of Hearing:** 25.11.2021, 22.12.2021, 12.01.2022 and 13.01.2022.  
**Applicant by:** M/s Raashid Anwar and Muhammad Latif Saeedi, Advocates.  
**Respondents by:** Mr. Adnan Haider Randhawa, Advocate.

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**MIANGUL HASSAN AURANGZEB, J:-** For the reasons recorded in the judgment of even date passed in I.T.R. No.38/2017, titled “Commissioner Inland Revenue (Appeals – II) and another Vs. Pak Telecommunication Employees Trust”, the questions of law framed for our consideration in the instant income tax reference are also answered in the negative. There shall be no order as to costs.

2. In the instant reference application, P.T.E.T. has raised a ground that the power conferred upon the Commissioner under Section 122(5A) and (6) of the 2001 Ordinance cannot be exercised by the Additional Commissioner Inland Revenue in the absence of specific delegation on case to case basis. Since we have decided not to interfere in the judgment of the A.T.I.R. whereby the Additional Commissioner’s order was set-aside therefore, this ground has become infructuous. Moreover, learned counsel for P.T.E.T. did not seek formulation of a separate question for determination by this Court in the said reference applications and did not advance any argument in this regard.

(MIANGUL HASSAN AURANGZEB)  
JUDGE

(ARBAB MUHAMMAD TAHIR)  
JUDGE

ANNOUNCED IN AN OPEN COURT ON 09.02.2022.

(JUDGE)

(JUDGE)