

Form No: HCJD/C-121

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD  
JUDICIAL DEPARTMENT

**ITR No. 108/2009**

M/s. Fauji Kabir Wala Power Co. Ltd.

Vs

Commissioner of Income Tax (legal)

S. No. of order/ proceedings	Date of order/ proceedings	Order with signature of Judge and that of parties or counsel where necessary.

29-09-2020. Hafiz Muhammad Idrees and Muhammad Mohsin Nazir, Advocates for Applicant.  
Mr. Saeed Ahmed Zaidi, Advocate for respondents.

The question as to whether the proceedings (relating to the year 1998-99) initiated prior to the promulgation of the Income Tax Ordinance, 2001 are to be dealt with in accordance with the said Ordinance or the erstwhile Income Tax Ordinance, 1979, has been authoritatively decided by the Hon'ble Supreme Court of Pakistan in the judgment reported as **"Commissioner of Income Tax vs. M/s Eli Lilly Pakistan (Pvt.) Ltd" (2009 PTD 1392)**". Since primary question involved in the instant Income Tax Reference, has

already been settled by the Hon'ble Supreme Court of Pakistan in the above said judgment.

2. Learned counsel for the applicant seeks the disposal of instant Income Tax Reference, in terms of the law laid down in the above said judgment of the Hon'ble Apex Court.

3. Learned counsel for the contesting respondents does not have any cavil with the said proposition.

4. In view of the above, Instant Income Tax Reference is disposed of, in terms of the law laid down by the Hon'ble Supreme Court in the judgment reported as **"Commissioner of Income Tax vs. M/s Eli Lilly Pakistan (Pvt.) Ltd" (2009 PTD 1392)"**.

**(MIANGUL HASSAN AURANGZEB)**  
**JUDGE**

**(LUBNA SALEEM PERVEZ)**