

ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P.No.2216 of 2007
Haidri Beverages (Private) Limited and another
Versus
Federation of Pakistan and others

S. No. of order / proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	13.02.2023	M/s Sajid Ijaz Hotiana and Tanzil-ur-Rehman, Advocate for the petitioners, Mr. Saeed Ahmed Zaidi, Advocate for respondent No.3 / F.B.R.

On 14.01.2023, learned counsel for the petitioners had contended that the proceedings in the instant writ petition had been adjourned *sine die* on account of the pendency of the appeal before the Hon'ble Supreme Court against the judgment dated 15.09.2015 passed by the Hon'ble Lahore High Court. He further submitted that the Hon'ble Supreme Court had already decided the matter through judgment passed in the case of Naubahar Bottling Company (Pvt.) Ltd. and others Vs. Federation of Pakistan and others (2022 126 Tax 241 (S.C. Pak)). He had sought the disposal of the instant petition in terms of the law laid down in the said judgment. Learned counsel for the Federal Board of Revenue ("F.B.R.") had sought sometime to go through the said judgment and take instructions.

2. Learned counsel for the F.B.R. confirmed that the questions which are the subject matter of the instant petition had indeed been decided by the Hon'ble Supreme Court through the said judgment but the F.B.R. had filed a review petition against the said judgment.
3. Since the questions which are the subject matter of the instant petition stands decided by the Hon'ble Supreme Court, the instant petition is disposed of in terms of the law laid down by the

Hon'ble Supreme Court in the said judgment. However, in the event the review petition filed by the F.B.R. is allowed, it is the judgment passed on the review petition that will naturally prevail.

4. Disposed of in the above terms.

(MIANGUL HASSAN AURANGZEB)
JUDGE

Sultan*

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