

ORDER SHEET  
**IN THE ISLAMABAD HIGH COURT, ISLAMABAD.**  
(JUDICIAL DEPARTMENT)

**Writ petition no. 92/ 2014**

PTCL

*versus*

Chief Commissioner Inland Revenue and others

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
9	18.05.2022	M/s Hafiz Muhammad Idris, Faisal Khurshid Awan, Muhammad Bilal and Syed Farid Bukhari, Advocates for the petitioner PTCL in instant as well as all connected petitions (except WP no. 111/ 2014). Dr. Farhat Zafar, Advocate for the respondents.

Arguments heard. The core question on which this petition turns is the interpretation of article 12 of the Treaty for the Avoidance of Double Taxation of Pakistan with Singapore and Malaysia. The petitioner purchased airtime/license to broadcast cricket matches from international TV channels which, instead of being treated as business income, was labelled as royalty by the department for the reason that scientific equipment and satellite were used to utilize the licensed airtime. Learned counsel for the respondents refers to the leave granting order of the Hon’ble Supreme Court in civil petition no. 116 to 120/ 2016 where identical questions were raised. On the next hearing, the learned counsels are expected to assist the Court with citations on the distinction between royalty and business income, and the outcome, if any, of the appeals per the leave granting order noted above.

2            Relist on **15.06.2022.**

3            The parties are directed to file their statements of costs of litigation under section 35 CPC before the next date of hearing.

(Sardar Ejaz Ishaq Khan)  
Judge