

ORDER SHEET.
IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

I.T.R.No.131/2011

Commissioner Inland Revenue Vs M/s PAK Steel Re-Rolling Mills

S. No. of order/ proceedings	Date of order/ proceedings	Order with signature of Judge and that of parties or counsel where necessary.
01)	30.04.2015.	Mr.Saeed Ahmed Zaidi, Advocate for applicant.

The questions of law have been proposed are as follows:-

- 1. Whether on the facts and circumstances of the case the assessment of the same business made in two parts by claiming basic exemption twice to reduce the taxable income and claiming more expenses was not erroneous and prejudicial to the interest of revenue attracting the provisions of section 122(5A) of the Income Tax Ordinance, 2001?*
- 2. Whether on the facts and circumstances of the case creating of two AOPs having same partners, same share holding, same nature of business and same business premises is not a scheme of tax avoidance in terms of section 109 of the Income Tax Ordinance, 2001?*
- 3. Whether on the facts and circumstances of the case the Tribunal was justified to hold that two persons are associates u/s 85 of the Ordinance does not mean that they can be assessed together ignoring the provisions of section 108 of the Income tax Ordinance, 2001?*
- 4. Whether on the facts and circumstances of the case the Tribunal was justified to hold that merger of AOP was not contested/appealed in spite of the fact that the department filed appeal before the Tribunal against the decision of the CIR(A), meaning thereby that the issue of joint assessment has been contested?*

2. We are satisfied that above questions of law arise out of the impugned order dated 19.02.2010 and the learned Tribunal did not advert to the relevant matters.

3. Let notice be issued to the respondents.

(AAMER FAROOQ)
JUDGE

(ATHAR MINAFLAH)
JUDGE