

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 5917 of 2022

CP D 5908 of 2022

CP D 5864 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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Disposed of matter

CP D 5917 of 2022

1. For order on CMA No.5573/2023
2. For order on CMA No.5574/2023

CP D 5908 of 2022

1. For order on CMA No.5576/2023
2. For order on CMA No.5577/2023

CP D 5864 of 2022

1. For order on CMA No.5580/2023
2. For order on CMA No.5581/2023

28.02.2023

Messrs. Khalid Jawed Khan, Farogh Naseem, Ovais Ali Shah and Basil Nabi Malik, Ahmed Hussain, Ali Almani, Fahad Khan, Sagar advocates for the petitioner

1. Urgent application is granted.
2. Through Applications at Serial No.2 as above, the petitioners have sought recalling of order dated 24.02.2023 passed in CP D-5842 of 2022 and all connected matters pertaining to section 4-C of the Income Tax Ordinance, 2001 and through which certain directions were given to the Nazir of this Court to seek encashment of securities lying with him. While confronted as to entertaining this application as apparently the order in question has been passed on the basis of order dated 16.02.2023 passed by the Hon'ble Supreme Court in *C.P.3825 and 3909 of 2022, 126-K to 131-K, 167-K to 193-K of 2023 (Federation of Pakistan through Chairman Federal Board of Revenue, Islamabad vs. Shell Pakistan*

Limited Karachi & others, learned counsel submits that, at least, in the alternative Nazir's office be directed not to encash the post-dated cheques of those petitioners who fall in the proviso to Division II B, Part I of the First Schedule to the Ordinance, as they are willing to pay 4% of the amount out of the 10% secured through post-dated cheques, as otherwise the same would create great inconvenience. Nazir was called in chambers and according to him the order is being followed as directed, whereas in certain cases, on presentation of cheques they have also been dishonored. To this Nazir is directed to proceed accordingly and file reference in the court, if needed.

Insofar as the request of the Petitioners Counsel as above and our order dated 24.02.2023 is concerned, the same is modified to the extent that those petitioners who had given post-dated cheques for 10% of the disputed amount, shall pay 4% out of such amount of 10% to the Nazir, whereas, shall secure the balance 6% in terms of the interim orders already passed in their respective petitions. Once this is done, Nazir shall pay 4% amount to the concerned department, and then return the post-dated cheques earlier furnished for the entire amount of 10%. This order shall be applicable to all such cases of Super Tax for which amount was secured with the Nazir of this Court by way of post-dated cheques pursuant to orders of the Court. All listed Application stands disposed of. Let copy of this order be issued to the office of the Nazir henceforth.


JUDGE


JUDGE

AmadPA