

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

No.F.4(51)ITP/2004-(S-133)

Islamabad, August 19, 2005

Circular No. 06 of 2005
(Income Tax)

Subject: **DIRECT REFERENCE TO HIGH COURT – DATE OF APPLICABILITY.**

Section 133 of the Income Tax Ordinance, 2001 has been substituted through Finance Act, 2005 and (inter-alia) provides for a direct reference to the High Court. Queries have been raised with regard to the date of applicability of the new provisions. It is accordingly clarified that the new procedure shall be applicable to all applications preferred to the High Court from July 1, 2005 onwards.

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Majid Yusuf