**Circular to members # 10**

October 25, 2013

**Sindh High Court grants relief against payment of**

**Income Support Levy**

*Reproduced below is the text of a news item appeared in daily ‘Business Recorder’ yesterday on the subject matter; which is self explanatory:*

“ The Sindh High Court (SHC) while allowing interim relief on petitions against Income Support Levy has allowed relief to the general public at large from payment of ISL so as to maintain uniformity; avoid any confusion and inconvenience to the taxpayers.

Deciding four different petitions on Wednesday, the SHC declared that the interim order passed in C.P.D.No.3757 of 2013 on October 10, 2013 shall also be applicable in the instant petitions and shall apply in the case of other taxpayers as well to maintain uniformity and to avoid any confusion, inconvenience to taxpayers at large.

The High Court allowed the petitioners and all the taxpayers to submit their return of income for the Tax Year 2013 without filing computation and payment form in terms of Income Support Levy Rules, 2013, and without making payment of the income support levy, which may be treated as a proper and valid return of income.

No adverse inference may be drawn against the petitioner and taxpayers at large in this regard, whereas, no default surcharge to be levied till disposal off the petition, the SHC added Earlier, the SHC had granted stay order on October 10, 2013 against the imposition of the 0.5 percent ISL imposed through Finance Act, 2013.

The Lahore High Court (LHC) also in petitions filed by Syed Naveed Andrabi Advocate Supreme Court allowed the petitioner to file his returns in manual form without filing computation and payment forms in terms of Income Support Levy Act, 2013 and without payment of the said levy. Such manual returns if filed shall be entertained and processed in accordance with law subject to the final outcome of this petition.”

M. Siddique

Secretary General

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