

appeal was passed on 07.10.2025, we find that the impugned notice does not comply with the requirements laid down in the aforesaid judgment of the Supreme Court. Therefore, we dispose of the petition by setting-aside the impugned notice dated 08.10.2025 issued to the Petitioner under Section 138(1) of the Ordinance for tax year 2023. The Respondents would be at liberty to issue fresh notice under Section 137(2) before taking action against the Petitioner under section 138 of the Ordinance.

The petition is disposed of in the above terms.

J U D G E

Arshad/

J U D G E