

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

ITRA No. 44 of 2024

| DATE | ORDER WITH SIGNATURE OF JUDGE |
|------|-------------------------------|
|------|-------------------------------|

1. For hearing of CMA No.1997/2024
2. For hearing of main case

23.12.2025

Messrs. Abdul Rahim Lakhani, Atta Muhammad Qureshi, Sumeed Ali Memon and Dr. Tariq Masood, advocates for the applicant

Messrs. Syed Ahsan Ali Shah, Irfan Mir Halepota and Ghulam Asghar Pathan, advocates for the applicant

Vide order dated 28.03.2025, following question was framed for determination :

“(v) Whether on the facts and circumstances of the case the learned ATIR was justified to uphold the addition of aggregate credit entries in the bank accounts of the Applicant without taking cognizance of the legal infirmity that credit entries in the Bank accounts themselves do not constitute definite information and cannot form basis of additions under Section 111 (1) (b) of the Ordinance.”

It is jointly submitted that the said question has been decided in favour of the taxpayer and against the department by virtue of judgment of Supreme Court in the case of Millat Tractors reported as 2024 SCMR 700. It is further sought that in *mutatis mutandis* application of the ratio so illumined the question may be answered in favour of the applicant and against the department. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Amjad