

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 135 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.27.
- 2. For orders on CMA No.188/2021.
- 3. For hearing of main case.

20.11.2025

Mr. Imtiaz Ali Solangi, advocate for the applicant.

- 1. Deferred.
- 2. Exemption granted subject to all just exceptions.
- 3. Following questions of law are proposed for determination:
 - A. Whether notice issued under section 122(9) of the Income Tax Ordinance, 2001 mentioning Section 111 therein, for seeking explanation of taxpayer in terms of Section 111 is not sufficient to meet the requirements of Section 111 of the Ordinance?
 - B. Whether there is a need to issue a separate notice for addition u/s 111 when the taxpayer was duly confronted through notice u/s 122(9) of the Income Tax Ordinance, 2001, mentioning Section 111 for seeking explanation of the taxpayer?

Counsel states that the same has been decided against the applicant department by virtue of Supreme Court judgment passed in the case of *Commissioner Inland Revenue Lahore vs. Millat Tractors Limited, Lahore and others* reported as 2024 SCMR 700. In view hereof, learned counsel for the applicant does not press this reference application, which is hereby dismissed as withdrawn.

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