

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 456 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.25.
- 2. For orders on CMA No.522/2022.
- 3. For hearing of main case.

25.11.2025

Mr. Ghazi Khan Khalil, advocate for the applicant.

The following questions of law had been proposed for determination:

- 1. Whether under the facts and circumstances of the case, the Honourable Appellate Tribunal Inland was justified to annul the order on the basis that separate notice under section 111 of the Income Tax Ordinance, 2001 was not issued, when the proceedings under section 122(9) of the Income Tax Ordinance, 2001 was initiated on the solitary issue of concealment of offshore assets in terms of section 111 of the Income Tax Ordinance, 2001?.
- 2. Whether under the facts and circumstances of the case, the Honourable Appellate Tribunal Inland Revenue has erred in determining that order under section 111 of the Income Tax Ordinance, was required before invoking provisions of section 122 of the Ordinance, 2001 when no such provision exists in the Income Tax Ordinance, 2001?.

The same had been conclusively decided by the Supreme Court against the department 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view hereof, learned counsel for the applicant does not press this reference application, which is hereby dismissed as withdrawn.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