

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

C.P. No. D – 3497 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For orders as to Maintainability of Petition.

30-09-2026

Mr. Khalid Jawed Khan, Advocate for the Petitioners.
Mr. Ghazi Khan Khalil, Advocate for Respondents 3-5.
Ms. Mehreen Ebrahim, DAG.

After prayers made against criminal proceedings were dropped, the petition survives only for prayer clause (i) whereby the Petitioner No.1, an SOE, seeks a determination that it is eligible to be assessed for income tax in terms of section 100 read with the Fifth Schedule to the Income Tax Ordinance, 2001 (**Ordinance**), and not as per the notice to amend assessment issued by the Additional Commissioner-IR under section 122(9) of the Ordinance. That prayer was made when those criminal proceedings were pending, which precluded the Petitioner/SOE, as per section 134A(1)(c) of the Ordinance, from invoking ADR for resolution of the dispute. However, after termination of the criminal proceedings, the avenue to ADR is open to the Petitioner No.1 should the Deputy Commissioner decide the matter against it. Learned counsel for the Petitioners acknowledges the same and does not press the petition further. However, he prays for an observation that in the event any order of amended assessment is passed against the Petitioner No.1, coercive process for recovery should not be taken while it applies for ADR. We are of the view that such observation would be premature at this stage when there is no adverse order against the Petitioner No.1. It will of-course be free to approach this Court in the event it is confronted with that situation. Petition disposed of.

JUDGE

JUDGE