

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 358 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.27
- 2. For regular hearing

15.10.2026

Mr. Taimoor Ahmed Qureshi, advocate for the applicant
Barrister S. Ahsan Ali Shah, advocate for respondent

Learned counsel for the applicant states that following question of law is pressed for determination :

Whether in the facts and circumstances of the case the information in possession of the assessing officer was definite for the purpose of section 122(5) for amendment of assessment without first concluding proceedings u/s 111 of the Income Tax Ordinance?

He states that the same is squarely covered in favour of the applicant and against the respondent by virtue of judgment of honourable Supreme Court in the case of *Commissioner Inland Revenue, Lahore vs. Millat Tractors* reported as 2024 SCMR 700. Learned counsel for respondent states that the question may be answered in favour of the applicant and against the respondent subject to right of appeal of the respondent. 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