ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

I.T.R.A. No. 78 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE

For hearing of main case.

01.09.2026

Mr. Mukesh Kumar, advocate for the applicant.

Learned counsel states that the controversy is squarely covered vide earlier orders of this Court including order dated 23.12.2025, passed in I.T.R.A. No.103 of 2024 and others, which is reproduced herein below:

> "23.12.2025
>
> Messrs. Ghazi Khan Khalil, Ameer Nausherwan Adil, Asad Aftab Solangi advocates for the applicant
>
> Mr. Yousuf Khalid Anwer advocate for respondent in ITRA 103 of 2024
>
> It is jointly stated that the issue in these reference applications has been addressed by earlier Division Bench of this court vide order dated 05.05.2025 in ITRA 603 of 2024 which states as follows:
>
> > "It appears that the controversy as raised in this matter regarding passing of a combined order by the Assessing Officer under Section 111 and 122 of the Income Tax Ordinance, 2001 has already been decided by the Hon'ble Supreme Court in the case of Commissioner Inland Revenue Lahore v. Messrs Millat Tractors Limited, Lahore and others (2024 SCMR 700). On perusal of the said judgment and the explanation inserted thereafter especially Paras 16 & 19 thereof, it appears that the case in hand is fully covered by the said judgment.
> >
> > In view of the above, the orders passed by the forums below are set aside and matter stands remanded to the Assessing Officer, who may proceed pursuant to issuance of notice under Section 111 of the Income Tax Ordinance, 2001 on the basis of guideline and dicta laid down by the Hon'ble Supreme Court of Pakistan.
> >
> > This Reference Application stands disposed of in the above terms"
>
> Learned counsel seek that these reference applications may be disposed of for the same reasons and upon the same terms as aforesaid. 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. Office is instructed to place copy of this order in connected matters."

Learned counsel seeks that this reference application may also be disposed of for the same reason and upon the same terms as aforesaid. 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

M. Khan