

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

C.P. No. D - 2464 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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Disposed of matter:

1. For orders on CMA No. 23687 of 2026.
2. For orders on CMA No. 23688 of 2026.

22-09-2026

Mr. Musthaque Hussain Qazi, Advocate for the Petitioner.
Ms. Mehreen Ibrahim, D.A.G.

1. Urgency granted.
2. The Petitioner alleges contempt of order dated 13.10.2022. Learned counsel submits that the Court had ordered that if the Petitioner makes an application for rectification of assessment under section 221 of the Income Tax Ordinance, 2001 (**Ordinance**), or an application for review under section 122A of the Ordinance, same shall be decided by the relevant officer of Inland Revenue within 30 days; however, the department has still not decided the Petitioner's application made in the year 2022.

The Court's order dated 13.10.2022 reflects that the petition was brought to challenge a show-cause notice which had by then culminated in an assessment order. Apparently, an appeal against the assessment order had become time-barred; therefore, while disposing of the petition, the Court had highlighted to the Petitioner that he may explore remedies under section 221 or 122A of the Ordinance.

Though it is submitted that the Petitioner had accordingly made an application dated 29.10.2022 to the Inland Revenue, the document relied upon in that regard is neither a rectification application under section 221 of the Ordinance nor a revision application under section 122A of the Ordinance. That document

appears to be a legal notice by the Petitioner's counsel to the Commissioner Inland Revenue calling upon him to annul the assessment order in compliance of the Court's order dated 13.10.2022. However, as noted above, the Court had never annulled the assessment order. Even then, reply to that legal notice was given by the Deputy Commissioner, Inland Revenue as far back as 15.11.2022, stating that no action is warranted under section 122A of the Ordinance, but the Petitioner remained silent for nearly four years until recently when a recovery notice under section 138(1) of the Ordinance was issued. In these facts, where the Petitioner had never followed through on the order dated 13.10.2022, the contempt application appears to be an afterthought. The application is therefore dismissed.

JUDGE

JUDGE

**PS/SADAM*