

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
**SUIT NO. 825 / 2013**

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DATE

ORDER WITH SIGNATURE OF JUDGE

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For hearing of CMA No. 7450/2013.

**11.03.2019.**

Mr. Haider Ali Khan Advocate for Plaintiff  
Mr. Shahid Ali Qureshi Advocate holding brief for  
Mr. Amjad Javed Hashmi for Defendant.

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In this matter the Plaintiff has impugned the selection for audit under Section 214-C of the Income Tax Ordinance, 2001 and Section 72-B of the Sales Tax Act, 1990; however, the Hon'ble Supreme Court in the case reported as ***Commissioner of Inland Revenue, Sialkot and others V. Messrs Allah Din Steel and Rolling Mills and others (2018 SCMR 1328)***, has decided the controversy to the effect that such selection is not per-se illegal and therefore, for all legal purposes this Suit has served its purpose; however, while doing so at Para 22 the Hon'ble Supreme Court has given certain directions to the Department.

In the circumstances, instant Suit is dismissed in view of the Judgment of the Hon'ble Supreme Court as above, whereas, department to follow the said judgment in letter and spirit.

**J U D G E**

ARSHAD/