

ORDER SHEET
THE HIGH COURT OF SINDH AT KARACHI
CP No.D-5498 of 2021

DATE

ORDER WITH SIGNATURE OF JUDGE

Fresh Case

1. For orders on CMA No.23639 of 2021
2. For orders on CMA No.23041 of 2021
3. For hearing of main case

20.09.2021

Mr. Imran Ali Abro, Advocate for the petitioner

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1]. Urgency granted.

2-3]. The petitioner has impugned an audit notice u/s 177 of the Income Tax Ordinance, 2001 for a period from 1st July, 2018 to 30 June, 2019. Although learned counsel relied upon an earlier interim order dated 03.06.2021 granted in CP No.D-3565 of 2021 wherein audit notices for 5 years were issued, however, in this case the petitioner`s counsel has yet to satisfy this court that the impugned audit notice for the year 2019 is contrary to the pre-requisite and requirements of Section 177 of the Income Tax Ordinance, 2001.

The petitioner`s counsel has made an attempt to mislead this court that audit notice of multiple years have been issued and in the similar way he prayed in the prayer clauses as well, yet he failed to assist if any notice other than impugned notice has been issued by the department. The impugned notice only pertained to the year as referred above and also qualifies the pre-requisites required before issuing notice under Section 177 of the Income Tax Ordinance, 2001.

In view of the above, the petition being misconceived is dismissed alongwith pending applications.

JUDGE

JUDGE

