

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
**C. P. NO. D-3654 / 2022**

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Date    Order with signature of Judge

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**FRESH CASE**

- 1) For orders on CMA No. 16075/2022.
- 2) For orders on CMA No. 16076/2022.
- 3) For orders on CMA No. 16077/2022.
- 4) For hearing of main case.

**09.06.2022.**

M/s. Abid S. Zuberi, Ayan Mustafa Memon &  
Agha Ali Durrani, Advocates for Petitioner.

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- 1) Granted.
- 2) Granted subject to all just exceptions.
- 3 & 4) Through this Petition, the Petitioner has impugned Notice dated 31.05.2022 issued under Section 122(9) of the Income Tax Ordinance, 2001 through which the Petitioner has been confronted on various issues as to why the assessment order may not be amended under Section 122 of the Ordinance. Learned Counsel submits that there are various different issues raised in the impugned Show Cause Notice; however, except one, all for tax year 2015 have been decided in favour of the Petitioner by the concerned officer having jurisdiction through order dated 30.06.2021 passed under Section 122(1) of the Ordinance in question. As to one issue which has not been dealt with regarding royalty and or business income, earlier a Petition bearing No. D-3816/2021 was filed and this Court vide order dated 15.06.2021 has passed a restraining order in respect of such issue. Per learned Counsel, for tax year 2013 even that very issue has already been decided in favour of the Petitioner by the Appellate Tribunal, Inland Revenue on 02.11.2021 and though a Reference has been filed by the Department before this Court; but no notice has yet been issued in that Reference. He submits that the

Respondent Department is time and again making attempts to pass adverse orders on issues which are either already decided in favour of the Petitioner; or in respect of which restraining orders are in field for earlier tax years.

Let notice be issued to the Respondents as well as DAG for **30.06.2022** when this Petition be taken up along with C. P. No. D-3816 & 3808 of 2021. Till then, the Respondents shall not pass any final order pursuant to the impugned Show Cause Notice dated 31.05.2022; however, the Petitioner may file its response to the said notice.

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Arshad/

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