

ORDER SHEET
HIGH COURT OF SINDH AT KARACHI

C.P. No.D-1831 of 2022

Date

Order with signature of Judge

1. For orders on Misc. No.8290/2022 (U/A)
2. For orders on Misc. No.8291/2022 (Ex/A).
3. For orders on Misc. No.8292/2022 (Stay)
4. For hearing of main case

22.03.2022.

Mr. Ovais Ali Shah, Advocate for the petitioner.

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1. Urgency granted.
2. Exemption is granted subject to all just exceptions.
- 3-4. The counsel states that certain additions were made to the income of the petitioner by virtue of assessment order passed on 28.05.2015 against which an appeal was filed. The Commissioner (Appeals) was pleased to remand one issue for reassessment, whereas confirmed the additions made by the Deputy Commissioner Inland Revenue on the other issues. The issue which was against the petitioner was challenged before the Appellate Tribunal Inland Revenue (Karachi). The Tribunal also upheld the order of the Commissioner (Appeals) against which a Reference Application bearing ITRA No.269 of 2018 was filed by the petitioner in respect of which pre-admission notice has been issued by this Court.

The counsel states that the department without reassessing the additions remanded by the Commissioner (Appeals) has started recovery proceedings against the petitioner which, according to him, is illegal and has so far recovered Rs.57 million from the petitioner. Let notice be issued to the respondents as well as DAG for 19.04.2022. Till the next date of hearing, only to the extent of tax, which pertains to re-assessment proceedings may not be recovered from the petitioner. However so far as the tax amount of the additions which were confirmed by the Commissioner (Appeals) as well as by the Tribunal are concerned, the department is fully authorized to recover the same from the petitioner in accordance with law. However subject to quantification referred to the above the bank accounts of the petitioner, seized by the department, may be released/re-opened/defreezed in accordance with law.

JUDGE

JUDGE