

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**Constitution Petition D 1878 of 2022**

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Date	Order with signature of Judge
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1. For orders on CMA No.10278/2022
2. For orders on CMA No.8654/2022
3. For orders on CMA No.8655/2022
4. For hearing of main case.

**12.04.2022**

Mr. S. Rahmat Shakil, Advocate for the Petitioner.

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1. Granted. 2. Granted; subject to all just exceptions. 3-4. Present petition challenges a notice under section 177(1) of the Income Tax Ordinance, dated 02.02.2022, on the premise that the reasons for selection of audit provided by the department are considered otiose by the petitioner.

Learned counsel for the petitioner articulated no cavil to the jurisdiction of the officer / department issuing the impugned notice and there was no argument that the same suffered from any substantive or procedural impropriety. The entire case was rested on the bald assertion that the reasons given for selection are not considered appropriate by the petitioner.

A Division Bench of this Court has maintained, in *Atlas Honda Ltd. vs Pakistan & Others (CP D 5107 of 2021)*, that a selection for audit ought to be predicated upon reasoning conveyed to the assessee. The notice impugned before us has duly conveyed the departmental rationale, for selection of audit, to the petitioner and no exception in such regard could be demonstrated before us.

The petitioner remains at liberty to reply to the notice and provide the department with any and all justification to support its stance, however, no case has been made out to call the impugned notice into question before this court. In view hereof this petition is *prima facie* found to be devoid of merit, hence, hereby dismissed *in limine*.

JUDGE

JUDGE

PA/Amjad