

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

C.P. No.D-3230 to 3232 of 2021

M/s Symmetry Group (Private) Limited
Versus
Federation of Pakistan & others

AND

C.P. No.D-3233 of 2021

M/s IRIS Digital (Private) Limited
Versus
Federation of Pakistan & others

Date	Order with signature of Judge
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1. For hearing of stay applications.
2. for hearing of main cases.

Dated: 25.01.2024

Mr. Darvesh K. Mandhan for petitioners in all petitions.

Ms. Wajiha Mehdi, Deputy Attorney General, for respondent No.1.

Mr. Shahid Ali Qureshi for respondent No.2 in CP No.D-3230 to 3232 of 2021.

Mr. Qaim Ali Memon for respondent No.2 in CP No.D-3233 of 2021.

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The questions raised in these tax petitions, which in fact impugn audit notices under section 177 of Income Tax Ordinance, 2001, are covered by judgment of this Court passed in the case of Atlas Honda Limited¹. It is being pointed out by Mr. Qureshi, that the mindful reasons have been provided while issuing the impugned notices and hence jurisdiction of this Court cannot be invoked. This stance is also covered/affirmed in another judgment in the case of United Carpets² as conceded by Mr. Darvesh. Hence no case is made out within the exceptions provided in the judgment of Atlas Honda (Supra), which

¹ 2022 PTD 866 (Atlas Honda Ltd. v. Pakistan)

² Unreported judgment in several petition with main petition being CP No.D-412 of 2021 titled M/s United Carpets Ltd. v. Pakistan & others

judgment is said to be upheld by the Supreme Court vide its order dated 15.01.2024 in CP No.680-K of 2022 (CIR (Legal) v. Atlas Honda).

In view of above, petitions are dismissed along with pending applications. The requisite documents, as asked for in the audit notices impugned in these petitions, be provided to the concerned in four weeks' time.

Judge

Judge