

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

**Income Tax Reference Application No.531 of 2024**

Date

Order with signature of Judge

**Priority.**

1. For orders on office objection No.10
2. For hearing of Misc. No.4290/2024
3. For hearing of Main Case.

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**16.01. 2025**

M/s. Abdul Rahim Lakhani & Atta Muhammad Qureshi,  
Advocates for Applicant.

Mr. Iqbal Hussain, advocate for respondent / department.

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On 12.12.2024 following order was passed: -

*“Learned counsel for the Respondent is directed to go through the order dated 28.11.2024 and seek instructions from the Department as to the judgment passed by the Honourable Supreme Court of Pakistan in the case reported as **Commissioner Inland Revenue Lahore vs. Messrs. Millat Tractors Limited and others (2024 SCMR 700)**.*

*To come up on 16.01.2025. Interim order passed earlier to continue till the next date of hearing.”*

Today, learned counsel for the Department, under instructions, submits that the Department has no objection if the matter is remanded to the original authority.

In view of above and by consent, the orders passed by the forums below, including the order of the Commissioner (Appeals) are hereby set aside and matter stands remanded to the Assessing Officer, who shall proceed further strictly as per the dicta laid down in the case of **Millat Tractors Limited** (supra) in accordance with law. Let copy of this order be sent to the Respondent for compliance.

**JUDGE**

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