

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
C.P. Nos.D- 333 & 334 of 2021

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Date	Order with signature of Judge
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**Priority.**

1. For hearing of CMA no. 1354/21 (stay)
2. For hearing of main case.

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**30.09.2024**

Mr. Inzimam Sharif, Advocate for Petitioner.  
Mr. Muhammad Taseer Khan, Advocate for Respondents.  
Mr. Kashif Nazeer, Assistant Attorney General.

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On the last date of hearing, the following order was  
passed:-

“Mr. Qazi Umair Ali, Advocate appearing for Petitioners in C.P No. D-333 & 334 of 2021 has placed on record copy of judgment of Honourable Supreme Court reported as *Commissioner Inland Revenue, Lahore v. Messrs Atta Cables (Pvt.) Ltd., Lahore and others (2024 PTD 321)*, and submits that the controversy insofar as his petitions are concerned has been decided in the aforesaid judgment inasmuch the Petitioners in C.P No. D-333 & 334 of 2021 had filed an application for extension of time for filing a return, which was never responded or decided; hence in view of paragraph-5 of the aforesaid judgment, the Petitioners’ cases are fully covered.

It appears that the M/s. Touqeer Ahmed Seehar and Muhammad Bilal Bhatti, Advocates for Respondents are called absent. Petitioners’ Counsel in C.P Nos. D-6000/2020 and D-2997/2021 are also called absent and the Respondents’ Counsel in these matters submit that Petitioners never submitted any application for enlargement of time to file their returns.

Since Counsel are not available, office to issue intimation notice to the Counsel, who are called absent today for the next date of hearing with directions to go through the aforesaid judgment of the Honourable Supreme Court and fully assist the Court as to our above observation.

To come up on **30.09.2024**. Interim order, passed earlier to continue till the next date of hearing. Office to place copy of this order in the connected matters as above.

Today, Mr. Muhammad Taseer Khan, Advocate appearing on behalf of the Respondents pleads no instructions as to whether any extension request was filed; however, Petitioner’s Counsel submits that they had sought extension in time for filing the return;

therefore, their cases are fully covered by the judgment as recorded on the last date of hearing in the case of ***Atta Cables (Pvt). Ltd.*** (supra).

Accordingly, both these petitions are allowed for the reasons so assigned in the aforesaid judgment of the Honourable Supreme Court. Office to place copy of this order in the connected petition as above.

JUDGE

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