

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
Income Tax Reference Application No.521 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGES
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Hearing of case (Priority)

1. For orders on office objection No. 10.
2. For hearing of CMA No.4200/24 (stay)
3. For hearing of main case.

20.12.2024

Mr. Najeebullah, Advocate for Applicant.

Mr. S. Ahsan Ali Shah, Advocate has filed Vakalatnama on behalf of concerned Commissioner, which is taken on record. On 15.11.2024 following order was passed:-

- “1) Granted.
- 2) To be satisfied before the next date.
- 3) Granted subject to all exceptions.
- 4 & 5) Learned Counsel for the Applicant submits that the findings of the Commissioner (Appeals-VII) Inland Revenue Karachi dated 18.10.2024 in respect of Question No. (a) & (c) is in violation of the dicta laid down by the Hon’ble Supreme Court of Pakistan in the case reported as *Commissioner Inland Revenue Lahore v. Messrs. Millat Tractors Limited and others [2024 SCMR 700]*, more specifically Para 19 thereof, wherein, certain directions have been given that the proceedings under section 111 of the Income Tax Ordinance, 2001 have to be concluded first before any amended assessment is made under section 122 of the Ordinance.

Let notice be issued to the Respondent on the proposed Question No. (a) & (c) for **20.12.2024**. Till then, no coercive measures shall be taken by the Respondents against the Applicant pursuant to the impugned order.”

Today, Respondent’s Counsel concedes that the matter may be remanded to the Original Authority for deciding afresh in accordance with law.

In view of such position, by consent, the impugned orders of the Tribunal and the forums below, including Commissioner [Appeals] and the Original Authority are hereby *set-aside* and the matter stands remanded to the Original Authority, who shall decide the matter afresh in accordance with law and keeping in view the judgment of the Hon’ble Supreme Court reported in the case of **Commissioner Inland Revenue, Lahore Vs. M/s. Millat Tractors Limited & others (2024 SCMR 700)** after affording an opportunity of hearing to the Applicant. Let a copy of this order be issued to Assistant/ Deputy Commissioner (Audit), Inland Revenue, Unit-1, Range-I, Zone-V, RTO (Corporate) Karachi, Tax House Sharah-e-Kamal Ata Turk, Karachi, for compliance.

JUDGE

JUDGE