

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Constitution Petition No. D-1518 of 2023

Date

Order with Signature of the Judge

1. For orders on Misc. No. 7548/2023.
2. For orders on Misc. No. 7549/2023.
3. For orders on Misc. No. 7550/2023.
4. For hearing of main case.

24th March, 2023.

Mr. Taimoor A. Qureshi, Advocate for petitioner.

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1. Urgency granted.
2. Exempted subject to all just legal exceptions.
- 3&4. The petitioner is in receipt of three show cause notices under section 122(9) read with section 177 of the Income Tax Ordinance, 2001 for the amendment in the assessment. The assessment order is yet to be passed and the grievance of the petitioner is that these show cause notices and the consequential order for the amended assessment would be barred by the limitation. Such arguments if at all considered would be pre mature, as assessment order, in pursuance of show cause notices impugned in this petition, is yet to be passed. Even it is so, under the hierarchy, the petitioner has forum for redressal of his grievances. This being the position, the petition stands dismissed with no order as to cost. This is however without prejudice to the right of petitioner available to him under the law.

JUDGE

JUDGE