# ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI I. T. R. A. No. 03 / 2025

Date Order with signature of Judge

#### **HEARING CASE / PRIORITY**

- 1) For orders on office objection No. 17.
- 2) For hearing of CMA No. 16/2025.
- 3) For hearing of main case.

#### 21.02.2025.

Mr. Arshad Hussain Shehzad, Advocate for Applicant. Mr. S. Irshad ur Rehman, Advocate for Respondent.

On 17.01.2025 following order was passed:-

"Mr. S. Irshad-ur-Rehman, Advocate has filed Vakalatanama on behalf of concerned Commissioner, which is taken on record. He is directed to seek instructions from the department as apparently issue raised on behalf of the Applicant is covered by the judgment in the case of *Commissioner Inland Revenue Lahore v. Messrs. Millat Tractors Limited and others* (2024 SCMR 700),

To come up on **21.02.2025**. Interim order, passed earlier to continue till next date of hearing."

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 Additional Commissioner, Inland Revenue, Unit 06, Range-B, Zone-IV, Medium Taxpayers Unit, Income Tax Building, Sharah-e-Kamal Ata Turk, Karachi, for compliance.

**ACTING CHIEF JUSTICE** 

JUDGE

Arshad/

## ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI I. T. R. A. No. 501 / 2024

Date

Order with signature of Judge

## **HEARING CASE / PRIORITY**

- 1) For hearing of CMA No. 4047/2024.
- 2) For orders on office objection No. 10 & 26.
- 3) For hearing of CMA No. 4049/2024.
- 4) For hearing of main case.

## 30.01.2025.

Mr. Asad Aftab Solangi, Advocate for Respondent.

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None present on behalf of the Applicant nor any intimation received. Adjourned to a date in office. Interim order passed on 07.11.2024 is hereby recalled.

JUDGE

JUDGE

Arshad/

## ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI I. T. R. A. No. 501 / 2024

Date Order with signature of Judge

### FRESH CASE

- 1) For orders on CMA No. 4046/2024.
- 2) For orders on CMA No. 4047/2024.
- 3) For orders on office objection No. 10 & 26.
- 4) For orders on CMA No. 4048/2024.
- 5) For orders on CMA No. 4049/2024.
- For hearing of main case.

#### 07.11.2024.

Mr. Abdul Razzak Sodha, Advocate for Applicant.

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- 1) Granted.
- 2) Notice, whereas, Counsel for Applicant shall come prepared and assist the Court.
- 3) Office objection No. 11 to be taken up along with CMA No. 4047/2024, whereas, office objection No. 33 shall be complied with before the next date.
- 4) Granted subject to all exceptions.
- 5 & 6) Learned Counsel for the Applicant submits that the findings of the Appellate Tribunal Inland Revenue Karachi dated 27.08.2024 in respect of Question No. 4 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.

There are other Questions; however, for the present purposes, let notice be issued to the Respondent on the proposed Question No. 4 for **05.12.2024.** However, till the next date, Respondents shall not take any coercive measures against the Applicant.

JUDGE

JUDGE

Arshad/