

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

J U D G E

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.
- 6) For hearing of main case.

07.11.2024.

Mr. Abdul Razzak Sodha, Advocate for Applicant.

- 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/