

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 6922 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of CMA No.30015/2021
2. For hearing of main case

17.03.2025

Messrs. Abdul Rahim Lakhani and Atta Muhammad Qureshi, advocates for the petitioner

Mr. Muhammad Ali Shahani advocate for respondent No.4 along with Mr. Zubair Bilal Chief Commissioner LTO and Abdul Hafeez, Commissioner LTO.

Mr. Kashif Nazir, Assistant Attorney General

Parawise comments filed on behalf of respondents No.3,4 & 5 are taken on record.

Prima facie the petitioner has assailed an audit notice dated 08.10.2021 directly in writ jurisdiction of this Court. The Supreme Court has held in the case of *Allahdin Steel*¹ that an audit notice per se does not cause an actionable grievance and is merely an opportunity for assessee to assist with the correct assessment of revenue. The impugned notice has been perused and it appears adequate for its intended purpose. Reasons are delineated therein demonstrating the rationale for issuance of the notice and the same could not be dispelled by the learned counsel for the petitioner. Petition is found to be misconceived, hence, dismissed.

Judge

Judge

Amjad

¹ Per *Ijaz Ul Ahsan J* in *Commissioner Inland Revenue Sialkot vs. Allah Din Steel & Rolling Mills* reported as 2018 SCMR 1328 / 2018 PTD 1444.