

**ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI**

Income Tax Reference Application No.542 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGES
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Hearing of case [Priority]

1. For hearing of CMA No.20 of 2025 [Contempt]
2. For orders on office objection No.26
3. For hearing of CMA No.4428 of 2024 [Stay Application]
4. For hearing of main case

27.03.2025

Mr. Muhammad Farhan, Advocate for Applicant

Mr. Ghulam Asghar Pathan, Advocate for Respondents a/w
M/s. Mumtaz Ali Bohio, Commissioner, Zone-VI, CTO and
Azad Ali Cheema, Assistant Commissioner Zone-VI, CTO,
Karachi

In response to our Orders passed on 16.01.2025 & 20.02.2025, the alleged Contemnors are in attendance, including alleged Contemnor, namely, Azad Ali son of Murad Ali bearing CNIC No.42301-7910102-7 and has filed their Counter Affidavits to the Contempt Application. On perusal of Counter Affidavit of alleged contemnor Azad Ali, it appears that instead of tendering an unconditional apology, alleged Contemnor has contested the matter and has stated various facts, including the fact that though the interim order was issued on 28.11.2024, which according to the Court's record was served upon the Respondents and a duly briefed lawyer had affected appearance, but despite this on 29.12.2024 a recovery Notice was issued under Section 138(1) of the Income Tax Ordinance, 2001. Moreover, withdrawal notice also reflects that instead of accepting the Court's order, the petitioner has been confronted with various other issues, including the argument that the Court has issued a restraining order and not a stay order. It further reflects that even after withdrawing the notice, the Petitioner has been directed to update the alleged Contemnor's office, regarding Court's proceedings and status of upcoming hearing of 16.01.2025.

In our considered view, not only the issuance of Notice under Section 138(1) *ibid*, appears to be contemptuous, but the language as used in the withdrawal notice is more than that. We cannot ignore

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such conduct of the alleged Contemnor(s); therefore, let a Show Cause Notice be issued to alleged Contemnor, namely, Azad Ali son of Murad Ali under Sections 3 & 4 of the Contempt of Court Ordinance, 2003 read with Article 204 of the Constitution, 1973 to explain his position as to why further proceedings may not be initiated against him for the alleged contempt as above. Response to Show-Cause Notice be filed within seven [07] days' time.

To come up on **17.04.2025** when alleged Contemnor, namely, Azad Ali son of Murad Ali shall be in attendance.

ACTING CHIEF JUSTICE

JUDGE

Qurban/PA*