

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Income Tax Reference Application No. 238 of 2025

Date	Order with signature of Judge
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For hearing of case. (Priority)

- 1) For hearing of CMA No. 1458/25 (Stay)
- 2) For hearing of Main case.

27.08.2025.

Mr. Imran Iqbal Khan, Advocate for Applicant.
Barrister Syed Ahsan Ali Shah, Advocate for Respondent.

It appears that the controversy as raised in this matter regarding passing of a combined order by the Assessing Officer under Section 111 and 122 of the Income Tax Ordinance, 2001 has already been decided by the Hon'ble Supreme Court in the case of ***Commissioner Inland Revenue Lahore v. Messrs Millat Tractors Limited, Lahore and others*** **(2024 SCMR 700)**. On perusal of the said judgment and the explanation inserted thereafter especially Paras 16 & 19 thereof, it appears that the case in hand is fully covered by the said judgment. Both the Counsels also consented for remand of the matter to the Assessing Officer in view of the judgment of Honourable Supreme Court in the case of ***Millat Tractors*** (supra).

In view of the above, the orders passed by the forums below are set aside and matter stands remanded to the Assessing Officer, who may proceed pursuant to issuance of notice under Section 111 of the Income Tax Ordinance, 2001 on the basis of guideline and dicta laid down by the Hon'ble Supreme Court of Pakistan.

This Reference Application stands disposed of in the above terms along with pending application(s)

Chief Justice

Judge