

# THE HIGH COURT OF SINDH KARACHI

## **Present:**

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D – 3948 of 2025

[M/s. Iqra Roller Flour Mill versus Federation of Pakistan & others]

Petitioner : M/s. Iqra Roller Flour Mill through  
Mr. Haider Naqi, Advocate alongwith  
Mr. Kumail Abbas, Advocate.

Respondent 1 : Nemo.

Respondents 2-3 : Assistant/Deputy Commissioner, IR  
and another through Mr. Ghazi Khan  
Khalil, Advocate alongwith Mr.  
Wajahat Ali, Advocate.

Date of hearing : 06-10-2025

Date of decision : 06-10-2025

## **ORDER**

**Adnan Iqbal Chaudhry J.** - The Petitioner had challenged notice under section 138 of the Income Tax Ordinance, 2001 [ITO] for recovery of advance income tax payable under section 147 of the ITO for the last quarter of the tax year, 2025 ending on 30-06-2025. However, by now the Petitioner has filed a return under section 114(1) of the ITO to assess final tax for said tax year. Counsel for the Petitioner submits that in such circumstances the notice of recovery of advance tax abates by efflux of time. Counsel for the Petitioner appears to be correct. Counsel for the Respondents 2 and 3 also concedes to that the petition becomes infructuous. Therefore, we dispose of this petition with the observation that the impugned notice of recovery of advance tax for tax year, 2025 has abated after income tax return has been filed for determination of final tax for said tax year.

**JUDGE**

**JUDGE**