

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 174 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.25 & 26
- 2. For orders on CMA No.226/2023
- 3. For hearing of main case

08.10.2025

Syed Shohrat Hussain Rizvi, advocate for the applicant

On the last date following order was passed :

“Paragraph 6 of the impugned judgment reads as follows

"6. We find force in the arguments of the learned AR and we have no reason to deviate from the findings of our learned brothers given in the above referred case. Thus respectfully following the same we hold that by not issuing separate and specific notice u/s 111 and non-passing of order under said provision before amendment of deemed assessment, the officer failed to acquire jurisdiction in the matter thus the impugned additions are unsustainable in law which therefore are ordered to be deleted."

Learned counsel who is confronted as to whether the same was in consonance with the judgment of the Supreme Court in the Millat Tractors' case reported as 2024 SCMR 700, he remains unable to assist. This reference has remained pending for two years without even any notice having been issued, even today no assistance can be rendered. Le the applicant, Commissioner Inland Revenue, Legal, Medium Taxpayers Office, Karachi, be present in person to assist on the next date. To come up on 08.10.2025"

Today, Mr. Hazoor Bux, Commissioner MTO Karachi is present and upon query states that Millat Tractor’s judgment reported as 2024 SCMR 700 is squarely covered with the facts and circumstances of the case. In view hereof, he states that the reference application is not pressed and be dismissed as withdrawn. Order accordingly. The presence and assistance of learned officer is appreciated.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge