

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 95 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on CMA 175/2015.
- 2. For hearing of main case

17.09.2025

Mr. Muhammad Aqeel Qureshi, advocate for the applicant.

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.

In view of the above and in *mutatis mutandis* application of order dated 25.08.2025 passed in ITRA 184 of 2025, 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.

A copy of this decision 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(5) of the Income Tax Ordinance, 2001.

Judge

Judge