

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

ITRA No. 169 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection No.1
2. For orders on CMA No.1040/2025
3. For hearing of main case

23.12.2025

Messrs. Muhammad Faraz Merchant, Muhammad Zeeshan Merchant, Khadeejah Fatima, Nawaal Samad advocates for the applicant

Mr. Asad Aftab Solangi, advocate for respondent

Learned counsel for the applicant presses this reference application to the extent of following questions of law :

- (i) Whether the learned Appellate Tribunal Inland Revenue has misdirected itself in law, in confirming the addition made under the provisions of section 111(1)(d)(i) read with section 122(1)(5) of the Income Tax Ordinance, 2001?
- (ii) Whether the learned Appellate Tribunal Inland Revenue has misdirected itself in law in confirming the addition made under section 111(1)(d)(i) read with section 122(1)(5) of the Income Tax Ordinance, 2001 without appreciating that the information used by the learned Assessing Officer was not definite information?
- (iii) Whether in the facts and circumstances of the case the learned Appellate Tribunal Inland Revenue has misdirected itself in law in not adjudicating the point raised in respect of alleged definite information of being "Note 23(b)" of the UEGL which has not only been misinterpreted by the lower fora but also by the learned Appellate Tribunal Inland Revenue itself?

It is jointly stated that the questions framed for determination have already been decided in favour of the applicant and against the department by virtue of judgment of Supreme Court in the case of Millat Tractors reported as 2024 SCMR 700. It is sought that in *mutatis mutandis* application of the ratio so illumined the questions may be answered in favour of the applicant and against the department. Order accordingly.

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(8) of the Income Tax Ordinance, 2001.

Judge

Judge