

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 160 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.24, 26 & 33.
2. For orders on CMA No.208/2023.
3. For hearing of main case.

11.02.2026

Mr. Qaim Ali Memon, advocate for the applicant.

On the last date following order was passed:

"28.01.2026

Mr. Qaim Ali Memon, advocate for the applicant

This reference application is pending since 2023 without any progress. On the last date learned counsel had sought time to reformulate questions of law. Today, he has placed following questions of law on record.

- i. Whether under the facts and circumstances of the case of learned ATIR was justified to delete the addition of Rs.489,039,761/-which was made as per provision of the section 111(c) of the Income Tax Ordinance, 2001 as concealed expenses from other source of income and separate notice in the light of judgment of Hon'ble Supreme Court 2021 PTD 1182 has also been issued.
- ii. Whether under the facts and circumstances of the case of learned ATIR was justified to delete the addition of Rs.731,859,423/- which was made as per provision of the section 18(1)(a) read with section 109 of income tax ordinance, 2001.

Prima facie these questions have been addressed by the honourable Supreme Court in the case of *Commissioner Inland Revenue, Lahore vs. Millat Tractors* reported as 2024 SCMR 700. Under such circumstances, it is not comprehend as to why the settled questions would be sought to be agitated before the Division Bench of this court. Let the applicant, Commissioner Inland Revenue, Legal Zone, Corporate Tax Office, Karachi be present in court with written explanation.

To come up on 11.02.2026."

Today the officer is not present and learned counsel is unaware to even his name. Upon being queried as to whether instructions were communicated, he remains unable to assist. Let notice be issued to the Chief Commissioner, CTO, Karachi, to be present in court to assist on the next date. To come up on 25.02.2026.

Judge

Judge

Late Diary
11.02.2026

Before earlier order of this date could be signed, Mr. Rizwan Memon, Commissioner Inland Revenue, Zone-II, CTO, Karachi, entered

appearance and states that previous order had not been communicated to him by his learned counsel.

Notwithstanding the foregoing, he states that since the matter is already covered against the department by virtue of judgment in *Commissioner Inland Revenue Lahore vs. Millat Tractors Limited, Lahore and others* reported as 2024 SCMR 700, and further states that reference application may be dismissed as withdrawn. 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