

ORDER SHEET

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

C.P No. D- 2903 of 2026

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DATE

ORDER WITH SIGNATURE OF JUDGE(S)

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**Priority.**

1. For hearing of Misc. No. 11662/26.
2. For hearing of main case.

**25.05.2026**

Mr. Oavias Ali Shah, Advocate for the Petitioner.  
Ms. Mehreen Ibrahim, DAG.

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Mr. Ghazi Khan Khali, Advocate files Vakalatnama on behalf of the department. With reference to the Order dated 12.05.2026, which frames the controversy, he undertakes that the department would act strictly in accordance with the principles settled by the Supreme Court in the case of **Commissioner Inland Revenue (Zone-IV), Islamabad v. Pakistan LNG Limited (Civil Petition No. 3578 and 4598 of 2024)** i.e. recovery under section 140 of the Ordinance can follow only after a Notice under Section 137(2) of the Ordinance remains unsatisfied.

Under the circumstances, the purpose of the instant Petition appears to have been served. The same stands disposed of accordingly.

Judge

Judge