

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 215 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For hearing of CMA No.1344/2025.
- 3. For hearing of main case.

02.10.2026

Mr. Umar Ilyas Khan, advocate for the applicant.
Ms. Dil Khurram Shaheen, advocate for the respondent.

Following question is proposed for determination:

- A. Whether the Commissioner (Appeals-VI) has erred in law to uphold the Assessment Order bearing barcode No.100000197921363 dated 24.06.2024, wherein the addition under section 111 of the Income Tax Ordinance, 2001, has been made without mandatory and independent proceedings of section 111 of the Income Tax Ordinance, 2001?

Learned counsel states that the same is squarely covered in favour of the applicant by virtue of judgment of Supreme Court in the case of Millat Tractors reported as 2024 SCMR 700 Learned counsel states that the said judgment is squarely binding upon this Bench. Therefore, in mutatis mutandis application thereof, the question be answered in favour of the applicant and against the respondent department. Learned counsel for the respondent articulates no cavil to the record. 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