

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P No. D- 1251 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	<ol style="list-style-type: none">1. For order on office objection Nos. 1 & 2.2. For hearing of CMA No. 4860/26.3. For hearing of main case.

05.03.2026

Mr. Khalid Jawed Khan, Advocate for the Petitioner.
Mr. Ameer Bakhsh Metlo, Advocate alongwith Mr. Abdul Wahid Shar,
Commissioner, LTO.

Vakalatnama has been filed by Mr. Ameer Bakhsh Metlo, Advocate on behalf of the department alongwith parawise comments. He and the Commissioner LTO submit that this Petition has been filed prematurely as the apprehension of immediate recovery from the Petitioner does not arise as its tax liability would firstly be determined through an assessment order, whereafter the matter would be advanced further in accordance with provisions of the Income Tax Ordinance.

Since it is clarified that no adverse action is intended on the impugned notices, and that the Petitioner's liability for advance tax is yet to be determined, we dispose of this Petition while directing that if an order is made against the Petitioner under section 147(6B) of the Ordinance pursuant to which the Respondent seeks to effect recovery, it shall abide by all applicable statutory requirements as well as by 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.

Petition stands disposed of in the foregoing terms.

Judge

Judge