

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 395 of 2023
ITRA 396 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.8 & 25.
2. For orders on CMA No.587/2023.
3. For orders on CMA No.588/2023.
4. For hearing of main case.

02.04.2026

Mr. Ali Tahir Soomro, advocate for the applicant.

1. Deferred.
 2. Exemption granted subject to all just exceptions.
- 3&4. Matter is pending since 2023. Learned counsel proposes following question for determination:

1. Whether the learned Appellate Tribunal has erred in law by deciding the additions made under section 111 of the Ordinance while holding that a separate and specific notice is required for addition under section 111 when there is no specific provision in the ordinance requiring separate notice under section 111 of the Ordinance?

Prima facie, the said question is clearly covered by virtue of Supreme Court judgment passed in *Commissioner Inland Revenue Lahore vs. Millat Tractors Limited, Lahore and others* reported as 2024 SCMR 700, against the applicant, therefore, it is answered against the applicant and the reference applications are dismissed in limine.

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. Office is instructed to place copy hereof in the connected file.

Judge

Judge