

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH, KARACHI**  
**C.P.No.D-3135 of 2011**

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Date

Order with signature of Judge  
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**Present**

**Mr. Justice Muhammad Ali Mazhar**

**Mr. Justice Agha Faisal**

Sheikh Mubashir Maqbool & others.....Petitioners

Versus

Government of Pakistan & others.....Respondents

**23.05.2018**

Mr. Akhtar Memon, Advocate for the Petitioners.

Mr. Kafeel Ahmed Abbasi, Advocate for Tax Department.

Mr. Asim Mansoor Khan, D.A.G.

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**Muhammad Ali Mazhar, J:** The petitioners have challenged the show cause notices issued on 19.05.2011 by the Additional Commissioner-B (Audit), Inland Revenue whereby the petitioners have been called upon to explain their position with regard to the proposed revision under Section 66-A of the repealed Income Tax Ordinance, 1979. They were also directed to submit the reply failing which the assessment for the subject years will be revised accordingly. The learned counsel for the petitioners submits that this petition is pending since 2011 but in the meanwhile the similar questions of law involved herein have already been dealt with by the learned Division Bench of this court in ITRA No.190/2012 and that was disposed of vide order dated 13.06.2016. The learned counsel for the petitioners

argued that this case is covered under the dictum laid down in the aforesaid ITRA, therefore, he requests that this petition may be disposed of in similar terms. Mr. Kafeel Ahmed Abbasi, learned counsel appearing for the tax department confirms this position. He further argued that he represented the tax department in the aforesaid ITRA and his name is also appearing in the judgment. However, he has no objection if the petition is disposed of accordingly but he added that against the judgment of ITRA, the tax department has already filed an appeal in the Supreme Court in which leave has been granted but the operation of the judgment has not been suspended. By consent of both learned counsel, this petition is disposed of accordingly alongwith pending application.

Judge

Judge

Asif

