

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Suit No.1570 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

1. For orders on CMA No.10195/16 (if granted)
2. For orders on CMA No.10196/16 (U/O 39 Rule 1 & 2 CPC.)

28-06-2016

Mr. Tasawar Ali Hashmi, Advocate for the plaintiff.

1. Granted.
2. Through this Suit the plaintiff has impugned Notice dated 06.05.2016 issued under Section 122(5A)/(9) of the Income Tax Ordinance, 2001 for the tax years 2010 on the ground that the same is Time barred, without lawful authority and jurisdiction. Learned Counsel submits that initially the plaintiff's Assessment Order for the tax year 2010 was amended on 11.07.2011 by Deputy Commissioner, whereby, an amount of Rs: (78,484,117/-) was shown as refundable and such order was not challenged any further, whereas, it was partly acted upon by the defendants by issuing refunds. Per learned Counsel now the impugned Show Cause Notice has been issued by an Additional Commissioner for once again amending the already amended order and such action on the part of Additional Commissioner is based on malafides. He further submits that even without prejudice the impugned Notice under Section 122(5A) is hopelessly time barred in view of Section 122(4)(b) of the Ordinance, 2001 as the period provided for such reopening of an amended Assessment Order is one year from the date of amended Assessment order.

Let notice be issued to the defendants as well as DAG for a date to be fixed in the fourth week of August, 2016. Till the next date the operation of impugned Notice dated 06.05.2016 available at Page-75 onwards shall remain suspended.

J U D G E

Ayaz P.S.