

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 1203 of 2021

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DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of Misc. No. 5047/2021
2. For hearing of main case

**20.03.2025**

Mr. Shahbakht Pirzada, advocate for the petitioner

Messrs. Ghazi Khan Khalil, Syed Kumail Abbas and Zeeshan Ahmed,  
advocates for respondent

Mr. Kashif Nazir, Assistant Attorney General

Petition assails parametric audit selection, however, per Mr. Ghazi Khan Khalil the *lis* is squarely covered by a Division Bench judgment of this Court dated 15.03.2023, in the case of United Carpets Ltd. vs. Pakistan and others (CP D 412 of 2021) and other connected matters and subsequently judgment of the Supreme Court in the case of Commissioner Inland Revenue Lahore vs. Atta Cables (Pvt.) Ltd. reported as 2024 SCMR 468. Mr. Ghazi Khan Khalil says that ratio of this judgment is binding upon this court.

In *mutatis mutandis* application of ratio of the aforesaid judgment, this petition is found to be misconceived, hence, dismissed.

Judge

Judge