ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI

I.T.R.A. No. 214 of 2024

Date Order with signature of Judge

- 1) For orders on office objection No.10.
- 2) For hearing of CMA No.1718/2024.
- 3) For hearing of Main Case.

<u>19.05.2025.</u>

Mr. Mushtaq Hussain Qazi, Advocate for Applicant. Mr. Irfan Mir Halepota, Advocate for Respondent along with Mr. Sunil Kumar, Assistant / Deputy Commissioner, Inland Revenue, Unit-III, Range-I Zone, RTO-II, Karachi.

On the last date of hearing, the following order was passed:-

"Let Mr. Sunil Kumar, Assistant / Deputy Commissioner, Inland Revenue, Unit-III, Range-I Zone, RTO-II Karachi, Street No.16-17, Gulistan-e-Johar, Block-15, Karachi, be in attendance to explain his position as to his allegation in the Show Cause Notice under Section 122(9) of the Income Tax Ordinance, 2001, wherein, he has alleged that the Applicant has not declared property worth Rs.40,833,333/- in his Wealth Statement for the Tax-Year 2017, whereas, the Wealth Statement placed on record clearly shows at Page-57 that the said property has been declared and not only this, Wealth Reconciliation of Net Assets has already been annexed. The Officer shall come prepared on the next date.

To come up on 19.05.2025. Interim order passed earlier to continue till next date of hearing."

Today, in the first round the matter was kept aside, as the Counsel sought time to seek instructions. In the second round, a Statement has been filed alongwith copy of an order dated 19.05.2025 passed under section 221(1) of the Income Tax Ordinance, 2001, whereby, the contention of the Applicant has been accepted and the order has been rectified by admitting incorrect addition and creating undue tax liability. Same is taken on record and in view of the rectification order, the matter stands decided in favour of the Applicant and the order(s) passed by the forum below stands modified. Accordingly, this Reference Application has served its purpose, hence *disposed of*.

ACTING CHIEF JUSTICE

JUDGE

Nasir/Farhan