

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**Income Tax Reference Application No.104 of 2025**

Date	Order with signature of Judge
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**Hearing of case [Priority]**

- 1) For orders on office objection No.11
- 2) For hearing of CMA No.712 of 2025 [Stay Application]
- 3) For hearing of main case

**30.04.2025.**

Mr. Furqan Mohiuddin Ansari, Advocate holds brief for Mr. Shamas Mohiuddin Ansari, Advocate for Applicant  
Mr. Irfan Mir Halepota, Advocate for Respondent  
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It appears that the controversy as raised in this matter regarding passing of a combined order by the Assessing Officer under Section 111 and 122 of the Income Tax Ordinance, 2001 has already been decided by the Hon'ble Supreme Court in the case of ***Commissioner Inland Revenue Lahore v. Messrs Millat Tractors Limited, Lahore and others (2024 SCMR 700)***. On perusal of the said judgment and the explanation inserted thereafter especially Paras 16 & 19 thereof, it appears that the case in hand is fully covered by the said judgment.

In view of the above, the orders passed by the forums below are **set-aside** and matter stands remanded to the Assessing Officer, who may proceed pursuant to issuance of notice under Section 111 of the Income Tax Ordinance, 2001 on the basis of guideline and dicta laid down by the Hon'ble Supreme Court of Pakistan.

This Reference Application stands disposed of in the above terms.

***Acting Chief Justice***

***Judge***