

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
ITRA No.07 of 2024

| DATE | ORDER WITH SIGNATURE OF JUDGES |
|-----------------------------------|--------------------------------|
| <u>Hearing of case [Priority]</u> | |

- 1. For orders on office objection No.2
- 2. For hearing of CMA No.48 of 2024 [Stay Application]
- 3. For hearing of main case

27.01.2025

M/s. Abdul Rahim Lakhani & Atta Muhammad Qureshi, Advocates
for the Applicant
Syed Irshad Ur Rehman, Advocate for the Respondent

At the very outset, Applicant’s Counsel submits that Question No.(v) has now been decided by the Hon’ble Supreme Court of Pakistan in a case reported as ***Commissioner Inland Revenue Lahore vs. Messrs. Millat Tractors Limited and others (2024 SCMR 700)***. He further submits that on 16.01.2025 in ITRA No.531 of 2024, the matter has been remanded to the Department to act further on the basis of decision, as above.

In view of above, the orders passed by the forums below, including the order of the Commissioner (Appeals) are hereby set-aside and matter stands remanded to the Assessing Officer, who shall proceed further strictly as per the dicta laid down in the case of **Millat Tractors Limited** (supra) in accordance with law. Let copy of this order be sent to the Respondent for compliance.

JUDGE

JUDGE

Qurban/PA*