

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
ITRA No.105 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGES
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Fresh case

1. For orders on office objection Nos. 22, 24 & 25
2. For orders on CMA No.119 of 2022 [Exemption Application]
3. For hearing of main case

17.01.2025

Barrister Syed Ahsan Ali Shah, Advocate for Respondent

- 1) Deferred.
- 2) Exemption application is granted subject to all just exceptions.
- 3) Through this Reference Application, the Applicant has impugned order dated 12.11.2018 passed in ITA No.1251/KB/2018 (Tax Year 2014) by the Appellate Tribunal Inland Revenue, Karachi, proposing *various* questions of law; however, for the present purposes only Questions No.(i) and (iii) are relevant, which are reads as under:-

- (i) Whether in the facts and circumstances of the case, the learned Appellate Tribunal Inland Revenue was justified to vacate the departmental order on the ground that no separate notice under section 111 of the Income Tax ordinance, 2001 was issued, whereas the taxpayer was confronted through show cause notice u/s 122 (9) of the Income Tax Ordinance, 2001 clearly mentioning the addition u/s 111(1)(d) of the Income Tax Ordinance, 2001?
- (iii) Whether there is a need to issue a separate notice for addition u/s 111 of the Income Tax ordinance, 2001 when the taxpayer was duly confronted through notice u/s 122(9) of the Income Tax Ordinance, 2001 mentioning section 111 of the Income Tax Ordinance, 2001 therein for seeking explanation of the taxpayer?

Heard learned Counsel for the Applicant and perused the record. It appears that during pendency of this Reference Application, controversy as raised in this matter has already been decided by the Hon'ble Supreme Court of Pakistan in a case reported as ***Commissioner Inland Revenue, Lahore v. M/s. Millat Tractor Limited Lahore and others*** **(2024 129 Tax 459)** against the Applicant.

In view of such position, the above questions are answered against the Applicant and in favour of the Respondent; and as a consequence thereof, this Reference Application is ***dismissed*** in limine along with pending application. Let a copy of this order be sent to Appellate Tribunal Inland Revenue, Karachi Bench in terms of sub-section (8) of Section 133 of the Income Tax Ordinance, 2001.

JUDGE

JUDGE