

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
ITRA No.31 of 2025

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

- 1. For orders on office objection No.11
- 2. For hearing of CMA No.123 of 2025 [Stay Application]
- 3. For hearing of main case

20.02.2025

Mr. Najeebullah, Advocate for the Applicant
Mr. Iqbal Hussain, Advocate for the Respondent

On 15.01.2025 following order was passed__

- “1) Granted.
 - 2) To be satisfied before the next date.
 - 3) Granted subject to all exceptions.
 - 4&5) Learned Counsel for the Applicant submits that the findings of the Commissioner Inland Revenue (Appeals-IV) dated 17.12.2024 in respect of Question Nos. a, b & c is in violation of the dicta laid down by the Hon’ble Supreme Court of Pakistan in the case reported as ***Commissioner Inland Revenue Lahore v. Messrs. Millat Tractors Limited and other [2024 SCMR 700]***, more specifically Para 19 thereof, wherein, certain directions have been given that the proceedings under section 111 of the Income Tax Ordinance, 2001 have to be concluded first before any amended assessment is made under section 122 of the Ordinance.
- Let notice be issued to the Respondent on the proposed Question Nos. a, b & c for 19.02.2025. Till then, no coercive measures shall be taken by the Respondents against the Applicant pursuant to the impugned order.”

Today, learned counsel for the Department, under instructions, submits that the Department has no objection if the matter is remanded to the original authority.

In view of above and by consent, 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. Since, the orders of the forums below have been set-aside; therefore, Respondents are directed to de-attach the accounts of the Applicant.

ACTING CHIEF JUSTICE

JUDGE