

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
ITRA No.262 of 2024

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

- 1. For orders CMA No.2042 of 2024 [Condonation]
- 2. For orders on office objection No.01
- 3. For hearing of CMA No.2044 of 2024 [Stay Application]
- 4. For hearing of main case

27.01.2025

Mr. Abdul Rahman Adeed, Advocate for the Applicant
Mr. Imtiaz Ali Solangi, Advocate for the Respondent

At the very outset, Applicant’s Counsel submits that Question No.(IV) 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.

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.

JUDGE

JUDGE