

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
ITRAs No.406 & 407 of 2023

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

- 1. For orders on office objections No.6 & 8
- 2. For hearing of CMA No.196 of 2024 [Stay Application]
- 3. For regular hearing

11.12.2024

M/s. M.R. Sethi & Sohail Ahmed Lakhari, Advocates for Applicant
Mr. Asad Aftab Solangi, Advocate for the Respondent

On 24.04.2024 following order was passed__

- “1. Granted
- 2. To be satisfied before the next date
- 3. Granted subject to all just exceptions.

4-5. In response to Orders passed earlier, Counsel has filed amended questions of law, which are taken on record. Learned Counsel submits that the proposed questions including Question No.1 and Question No.3 have been answered in favour of the taxpayers by the Honourable Supreme Court vide judgment dated 01.02.2024 passed in **Civil Appeals Nos.87 to 106 of 2024 (Commissioner Inland Revenue, Lahore (in all cases) Vs. M/s. Millat Tractors Limited, Lahore (in CP 2447-L/2022) & others**, whereby, it has been held that the proceedings, if any, under section 111 of the Income Tax Ordinance, 2001 are to be held independently before any amendment of the assessment order under Section 122(1)&(5) of the Income Tax Ordinance, 2001. He has placed copy of such judgment on record.

Let notice be issued to the Respondents on the amended proposed questions of law for 22.05.2024. Till then, no coercive measures would be adopted against the Applicant.

Office to place a copy of this order in the connected Reference Application.”

Today, Respondent’s Counsel concedes that the matter may be remanded to Original Authority for deciding afresh in accordance with law.

In view of such position, by consent, the impugned orders of the Tribunal and the forums below, including Commissioner [Appeals] and the Original Authority are hereby *set-aside* and the matter has been remanded to the Original Authority, who shall decide afresh in accordance with law and keeping in view the judgment of the Hon’ble Supreme Court dated 01.02.2024 passed in **Civil Appeals Nos.87 to 106 of 2024 (Commissioner Inland Revenue, Lahore (in all cases) Vs. M/s. Millat**

Tractors Limited, Lahore (in CP 2447-L/2022) & others after affording an opportunity of hearing to the Applicant. Let a copy of this order be issued to Assistant/ Deputy Commissioner, Inland Revenue, Unit-5, Range-B, Zone-II, RTO-I Karachi, Tax House Sharah-e-Kamal Ata Turk, Karachi.

Let a copy of this order be placed in connected ITRA.

JUDGE

JUDGE

Qurban/PA*