

IN THE HIGH COURT OF SINDH, KARACHI

C. P. NO. D-6126 / 2025

Present:

Mr. Justice Adnan Iqbal Chaudhry
Mr. Justice Muhammad Jaffer Raza

Petitioner : Pakistan Petroleum Limited,
Through M/s. Khalid Javed Khan &
Muhammad Umar Akhund, Advocates.

Respondent No. 3: Deputy Commissioner-IR Zone V, Rang
A, Unit-02, Karachi,
Through Dr. Shahnawaz Memon,
Advocate.

Date of hearing : **24.12.2025**

Date of order : **24.12.2025**

O R D E R

Adnan Iqbal Chaudhry, J. - In the impugned intimation notice dated 11.12.2025 received by the Petitioner from the Deputy Commissioner-IR, the Petitioner's liability for advance income tax for the second quarter of FY 2026 (01.10.2025 to 31.12.2025) was mentioned as Rs.15,623,025,184. According to the Petitioner, it was less than that. Therefore, the Petitioner approached this Court with the apprehension that on the due date of 25.12.2025, the Deputy Commissioner-IR is likely to determine the advance tax as per the intimation notice and proceed to recover the same by coercive process by attaching the Petitioner's bank account under section 140 of the Income Tax Ordinance.

Dr. Shahnawaz Memon, along with Mr. Abdul Mohid, Commissioner-IR, submits that the impugned intimation notice dated 11.12.2025 was only a system-generated intimation to pay advance tax by the due date and not determination of tax liability, which liability will be determined after the due date of 25.12.2025 when the Petitioner has submitted the advance tax with its computations. Learned counsel acknowledges that until the Commissioner-IR passes an order under section 147(6B) of the Ordinance after hearing the Petitioner, no recovery can ensue; and that if the Petitioner is aggrieved of such order, it has the remedy of an appeal under section 127 of the Ordinance. He, therefore, submits that the petition is premature. On the other hand, Mr. Khalid Javed Khan, learned

counsel submits that the intimation notice dated 11.12.2025 manifests the Petitioner's apprehension (noted above).

Since it is clarified by the Commissioner-IR that no adverse action is intended on the impugned intimation notice dated 11.12.2025, and that the Petitioner liability for advance tax has yet to be determined under section 147(6B) of the Ordinance, we dispose of this petition as follows. In the event the Inland Revenue passes an order against the Petitioner under section 147(6B) of the Ordinance and seeks to effect recovery, it shall abide by the judgment of the Supreme Court in ***Commissioner Inland Revenue (Zone-IV), Islamabad v. Pakistan LNG Limited*** (Civil Petition No. 3578 and 4598 of 2024) i.e. recovery under section 140 of the Ordinance can follow only after demand notice under section 137(2) of the Ordinance remains unsatisfied.

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