

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 281 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.2187/2024.
- 2. For hearing of main case.

13.10.2025

Mr. Sajjad Hussain Sanghro, advocate for the applicant.

On the last date following order was passed:

“24.09.2025

Mr. Sajjad Hussain Sanghro, advocate for the applicant

Revised question of law reproduced herein below, submitted vide statement, taken on record.

Whether the learned Commissioner (Appeals) has erred in law by merely affirming the order of the learned Assessing Officer without rendering a speaking, independent, and reasoned order, as mandated by the ratio decidendi of this Honourable Court in ITRA Nos. 384 & 385 of 2023 (Cyan Limited v. Assistant/Deputy Commissioner and another)?

The reference is admitted; issue notice to the respondent for a date to be fixed by the office after two weeks. In the meanwhile, operation of the impugned order is suspended.”

Today, Mr. Mukesh Kumar Khatri, advocate files power on behalf of the respondent, same is taken on record, and states that in view of circumstances, it may be just and proper to set aside the impugned judgment and remand the matter back to Appellate Tribunal for adjudicating afresh in accordance with law. Order accordingly.

Reference application stands disposed of. A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge