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DATE	ORDER WITH SIGNATURE OF JUDGE

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1. For orders on office objection No.26
2. For orders on CMA No.359/2023
3. For orders on CMA No.2309/2025
4. For hearing of main case

30.10.2025

Mr. Iqbal Hussain, advocate for the applicant
Mr. Rizwan Dodani, advocate for the respondent

Learned counsel for the applicant contends that the order-in-original was rendered against the respondent primarily on the issue of noncompliance. He states that despite repeated opportunities, respondent failed to appear before the adjudicating authority. He states that the ONO then challenged before the learned Tribunal by the respondent was annulled and appeal allowed without any independent appreciation of the law and / or facts etc. Learned counsel relied upon the judgment of the Honourable Supreme Court dated 14.01.2025 in *Civil Appeal 16 of 2022 (M/s Chawala Footwear, Lahore vs. Commissioner Inland Revenue, Lahore)* placed on record and states that notwithstanding the department's assertion of the adjudicating order be incorrect, it was incumbent upon the Tribunal to either adjudicate the facts and circumstances itself or in the very least remand the case back to the adjudicating officer, so that the respondent could have once again been required to prove its case.

Mr. Rizwan Dodani, learned counsel is present on behalf of the respondent and states that in view hereof it may be just and proper to *set aside* the impugned order and remand the matter back to the Tribunal for adjudication afresh. He further seeks that pending the aforesaid no demand be enforced against the respondent. Learned counsel for the applicant has no objection in such regard and states that the reference may be disposed of in the said terms. Order accordingly.

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

Judge

Judge

B-K Soomro