

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Income Tax Reference Application 492 of 2022
alongwith
Income Tax Reference Applications 493 to 496 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection No.24
- 2. For orders on CMA No.560/2022
- 3. For hearing of main case

31.10.2025

Mr. Faheem Ali Memon, advocate for the applicant
Mr. Abdul Rahim Lakhani, advocate for the respondent alongwith
M/s. Sunil Ali Memon, Atta Muhammad and Vishwa Mittar, advocates

On 03.10.2025 following order was passed:-

“Per learned counsel, the impugned orders are mere cyclostyle and are devoid of any independent deliberation or determination. Learned counsel states that while seventeen questions were to be addressed, there is no independent discussion or finding on any of the issues. Learned counsel further states that the impugned orders cannot be sustained, *inter alia*, as do not qualify and the same are not befitting the last fact-finding forum in the statutory hierarchy.”

Learned counsel for the respondent states that it may be in the interest of justice for all the parties concerned if the impugned orders are to be *set aside* and the matter is remanded back to the Tribunal for adjudication afresh expeditiously, preferably within three months. He further seeks that pending the aforesaid, no coercive action arising therefrom be taken against the respondent. Learned counsel for the applicant articulates no cavil in such regard. 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.

Office is instructed to place copy of this order in the connected ITRAs listed above.

Judge

Judge