

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Applications 03, 04, 05, 06 & 07 of 2010

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.05/2010
2. For hearing of main case

**01.10.2025**

Ms. Lubna Pervaiz, advocate for the applicant  
Mr. Faheem Ali Memon, advocate for respondent

On 20<sup>th</sup> June 2009, the learned Tribunal rendered a judgment, constituent whereof included an order for remand. The said constituent was assailed in reference jurisdiction and has remained pending in the docket for over 15 years. The grievance of the applicant is stated to arise from the constituent reproduced herein below:

*19. On the other hand learned D.R did not controvert the facts and explanation of the AR. However he submitted that the Bank should be required to furnish to the concerned assessing officer evidence of tax deducted at source and deposited from golden hand shake payments as require under the law to dispose of the issue.*

*20.The learned AR vehemently rebutted the above contention of the learned D.R by stating that during the prolonged assessment proceedings for the assessment year 1998-99 the matter of the tax withheld at source from golden hand shake payments was duly examined and after examining the withholding tax provisions assessment was finalized.*

*21. After hearing both the sides, we have reached to a conclusion that no ambiguity exists about the admissibility of the claim. The tax department has also conceded that the same should be allowed to the assessee. Bank. Regarding whether or not the withholding tax be re-examined, we are inclined to agree with the learned DR contention that the assessee should finish the evidence on tax withheld on such payments as required under the law. The matter is therefore, remanded back to the extent of furnishing of evidence and therefore proceeding accordingly.*

The order categorically records the stance of the respective parties, including that the relevant documentation etc. is required to be examined. No final order in respect of the subject controversy has been delivered and the matter appears to have been remanded to illustrate the respective stance of the parties. Learned counsel remained unable to articulate as to how any party was aggrieved with the order or even the consequence / fate of such remand fifteen years hence.

Per applicant's counsel, there was no bar upon the appellate court to remand the matter and *prima facie* it was considered expedient to do so. Nothing could be demonstrated to preclude the authority of the

appellate court to remand the matter and even otherwise no case was set forth to suggest that the remand order could not have been rested on the rationale relied upon.

Resultantly, no question of law was set forth to be considered for determination in reference jurisdiction; therefore, these Reference Applications are hereby dismissed. Office to place a copy in each connected file. 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

Amjad