

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 184 of 2010

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.

02.10.2025

Mr. Qaim Ali Memon, advocate for the applicant.
Mr. Hamza Waheed, advocate and Mr. Sami ur Rehman, advocate
for the respondent.
Mr. Muhammad Ahsan Mahar, Commissioner Inland Revenue
Zone-VI, LTO, Karachi.

On the last date, following order was passed:

"25.09.2025

Mr. Qaim Ali Memon, advocate for the applicant
Mr. Hamza Waheed, advocate for the respondent
Alongwith Mr. Sami-ur-Rehman, advocate

The entire argument of the applicant is that the evidence is not appreciated by the forum below in its proper perspective hence the impugned judgment may be set aside. Respectfully reference jurisdiction is at variance to appeal jurisdiction and it is settled law that factual controversies are determined by the learned tribunal as last forum and only question/s of law arising from the impugned judgment could be agitated before the High Court in reference jurisdiction. It is noticed that this matter has been pending for the last fifteen years and no prima facie question of law could be demonstrated to arise from the arguments articulated before us.

Time and again it is reported that the exchequer is aggrieved by fiscal revenue blocked in the courts. Prima facie this appears to a fit case where it is the docket which has been clogged for the past fifteen years for which no reason justified before us today.

Since learned counsel for the applicant has been remained unable to assist further in this matter let Commissioner (Legal) Inland Revenue, LTU be present in person on the next date alongwith his explanation in the form of sworn affidavit. To come up on 02.10.2025."

Today, Commissioner Inland Revenue, Zone-VI, LTO, Karachi, is present and does not press this reference application, which is dismissed as withdrawn.

Learned Commissioner Inland Revenue undertakes that all exercise shall be commenced immediately within his domain to ascertain tenability and merit of all proceedings initiated / contested by his office. He states that this in-house exercise shall be concluded within 30 days and consequently any matter found devoid of merit etc, shall be withdrawn. The presence and assistance of learned Commissioner is appreciated.

A copy of this order 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

Khuhro/PS