

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 93 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objection No.1 & 26
- 2. For orders on CMA No.97/2020
- 3. For hearing of main case

**01.12.2025**

Mr. Muhammad Aqeel Qureshi, advocate for the applicant

On the last date following order was passed :

**“19.11.2025**

Mr. Muhammad Aqeel Qureshi, advocate for the applicant.

The impugned order observes as follows:

“17. The learned AR argued that the Appellate Tribunal in a reported judgment as 1996 PTD 803 has held that once an issue is settled by the Income Tax Appellate Tribunal, the officer has no alternate but to follow the decision of Income Tax Appellate Tribunal unless and until it is reversed by the Superior Courts. Similarly in other reported judgments 44 Tax 36, 49 Tax 1, 51 Tax 20, 72 Tax 141 it has been held that to achieve consistency decided case by upper Court is binding under judicial hierarchy. Finally, the learned AR prayed for setting aside the impugned order passed by CIR(A).

20. Keeping in mind the contentions of the parties and after perusal of record, we find that the issue in hand has already been settled by the different benches of the Tribunal. During course of arguments learned AR placed before us judgment of Divisional Benches of this Tribunal whereby the present controversy has already been settled in ITA No.285/KB/2014, ITA No.286/KB/2014, ITA No.287/KB/2014, ITA No.290/KB/2014, ITA No.288/KB/2014, ITA No.650/KB/2016, ITA No.289/KB/2014, ITA No.333/KB/2017 and ITA No.334/KB/2017 in favour of the taxpayers,”

Counsel may seek instructions. To come up on 01.12.2025”

Today learned counsel was confronted as to whether any of the earlier judgment had been set aside and he responded in the negative. He was further queried as to whether the learned Appellate Tribunal was not required to follow the settled law as cited, he responded in positive. In view hereof no case is made out to sustain this reference application and the same is hereby dismissed.

Before parting with this order it is observed that for more than six years this reference has clogged the docket when prima facie the same was

without merit. Such proclivity is detrimental to revenue and prejudices the judicial process at the High Court level. Let a copy of this order be sent to the learned Attorney General of Pakistan, Secretary Revenue Division at Islamabad and Secretary Federal Board of Revenue at Islamabad for appropriate inter-departmental measures.

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