

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 04 of 2021

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

1. For orders on CMA No.08/2021.
2. For hearing of main case.

05.12.2025

Mr. Irfan Mir Halepota, advocate for the applicant.

The relevant constituents of the impugned order read as follows:

“7. We have heard the learned representatives from both the sides and have perused the available records of the case. We have found that the issue has been decided against the appellant/taxpayer by the Hon’ble High Court of Sindh at Karachi in a case M/s. Kasim Textile Mills (Pvt.) Ltd. reported as (2013) 108 Tax 58 (H.C.Kar). Keeping in view the above consented statement of both the parties. We are sending back the case to the concerned assessing officer/CIR who shall decide the issue in the light of judgment at present pending adjudication before the Hon’ble the Supreme Court of Pakistan. The judgment of the Supreme Court of Pakistan in supra case will be binding on both the parties and decided accordingly.”

Prima facie this reference application is filed against rectification order. Learned counsel is confronted as to how reference could sustain against such order without *prima facie* any question of law arising there from has been pleaded / articulated before this court. Counsel states that the reference may be dismissed as withdrawn. Order accordingly.

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