

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Income Tax Reference Application No. 124 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on CMA No. 167/23 (Condonation)
- 2. For orders on office objections.
- 3. For orders on CMA No. 168/23. (Exemption)
- 4. For hearing of main case.

**22.12.2025**

Mr. Qaim Ali Memon, advocate for the applicant.  
Mr. Abdul Rahim Lakhani, advocate along with Mr. Atta Muhammad Qureshi, advocate for respondent.

Pursuant to order dated 01.10.2025, learned counsel for the respondent states that it may be just and proper to set aside the impugned order and remand the matter to learned Tribunal for adjudication afresh expeditiously, preferably within 90 days. Learned Counsel further states pending the aforesaid, the department may not take any coercive action against the respondent arising herefrom. Learned counsel for the applicant articulates no cavil in this regard and states that this reference may be disposed of in the same terms. 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