

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.352 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

- 1. For orders on office objection No.26
- 2. For orders on CMA No.402/2022
- 3. For hearing of main case

11.11.2025

Mr. Shahid Ali Qureshi, advocate for the applicant
Mr. Shams Mohiuddin Ansari, advocate for the respondent

On 14.10.2025 following order was passed:-

"Per learned counsel the impugned order has been rendered in a perfunctory manner and devoid of any independent reasoning and / or deliberation and cannot be said to be a speaking order. Learned counsel states that the same is not befitting the last fact-finding forum in the statutory hierarchy.

The reference application is admitted; notice to the respondent for 28.10.2025 through first two modes as well as courier. Learned counsel to place tracking report of courier on record. In the meanwhile, operation of the impugned order is suspended."

Today, learned counsel for the respondent states that it may be just and proper and in the interest of all the parties concerned, if the impugned order be *set aside* and the matter be remanded back to the Tribunal for adjudication afresh expeditiously, preferably within two months. He further seeks that pending the aforesaid no coercive action be taken against the respondent pursuant herein.

Learned counsel for the applicant has no cavil in such regard and states that this reference application may be disposed of in the said terms. Order accordingly. ITRA stands disposed of.

A copy of this decision may be sent under the seal of this Court and signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge