

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 232 of 2024

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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- 1. For orders on office objections No.4 & 27.
- 2. For orders on CMA No.1913/2024.
- 3. For orders on CMA No.1914/2024.
- 4. For hearing of main case.

12.11.2025

Mr. Munawwar Ali Memon, advocate for the applicant.

Following questions of law had been proposed by the applicant's counsel:

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- 1. Whether under the facts and circumstances of the case, the learned Commissioner Inland Revenue (Appeals) was justified in not appreciating the fact that the burden of tax u/s 231B(3) of the Income Tax Ordinance, 2001 was passed on and actually borne by the end consumer and hence the taxpayer was not entitled to claim tax deduction u/s 231B(3) of the Ordinance?
- 2. Whether under the facts and circumstances of the case, the learned Commissioner Inland Revenue (Appeals) was justified in not appreciating the fact that the assessing officer required the proof of sales and not the purchases that required verification for entitlement of tax deduction u/s 231B(3) of the Ordinance as contended by the learned CIR(A)?
- 3. Whether under the facts and circumstances of the case, the learned Commissioner Inland Revenue (Appeals) was justified in not appreciating the fact that the taxpayer failed to prove through evidence of sales that the cost borne by the end consumer did not include the component of 231B(3) of the Ordinance?

Counsel places tracking report on record to demonstrate that notice has been served.

Counsel states that aforementioned questions essentially agitate that the impugned order could not be considered as a speaking order and was not befitting the last fact finding forum in the statutory hierarchy. It was also stated that the order was bereft of the relevant discussion and deliberation. Learned counsel states that it would be in the interest of justice and of all parties that the impugned order be set aside and the matter be remanded back to the Commissioner Inland Revenue (Appeals). 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