

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

I.T.R.A. 235 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection Nos.5 & 11
- 2. For hearing of CMA No.1432/2025
- 3. For hearing of main case

**20.11.2025**

Mr. Nadeem Yaseen, advocate for the applicant  
Rana Sakhawat Ali, advocate for respondent

On 03.10.2025 following order was passed :

**“03.10.2025**

Mr. Nadeem Yaseen, advocate for the applicant

- 1. Urgent application is granted.
- 2-4. The operative part of the impugned order reads as follows:

*“In the light of the above provision of law, assessment giving effect to an appellate order passed by the CIR(A) was required to be issued within two years from the end of the financial year in which the order of CIR(A) was served on the Commissioner.*

*The AR's contention is also untenable as the officer has not enhanced any tax liability, but has given effect to the findings/tax liability confirmed by the CIR(A).*

*Considering the whole scenario of the case, as discussed supra, I do hereby order to DISMISS the instant appeal being devoid of merit and CONFIRM the impugned order which is simply an appeal effect to the directions/decision of my predecessor communicated vide appellate order passed u/s 129(1) of the I.T.Ord., 2001 dated 28.11.2023.*

*The appeal is disposed-off in the manner as indicated above”*

Learned counsel is confronted as to how this reference application is maintainable. To come up on 13.10.2025”

On 13.10.2025 following order was passed :

**“13.10.2025**

Rana Daniyal Akram, advocate holding brief for Mr. Nadeem Yaseen, advocate for the applicant.

Rana Sakhawat Ali, advocate for the respondent.

On the last date, following order was passed:

**"03.10.2025**

Mr. Nadeem Yasen, advocate for the applicant

1. Urgent application is granted.

2-4. The operative part of the impugned order reads as follows:

*"In the light of the above provision of law, assessment giving effect to an appellate order passed by the CIR(A) was required to be issued within two years from the end of the financial year in which the order of CIR(A) was served on the Commissioner.*

*The AR's contention is also untenable as the officer has not enhanced any tax liability, but has given effect to the findings/tax liability confirmed by the CIR(A).*

*Considering the whole scenario of the case, as discussed supra, I do hereby order to DISMISS the instant appeal being devoid of merit and CONFIRM the impugned order which is simply an appeal effect to the directions/decision of my predecessor communicated vide appellate order passed u/s 129(1) of the I.T.Ord., 2001 dated 28.11.2023.*

*The appeal is disposed-off in the manner as indicated above"*

Learned counsel is confronted as to how this reference application is maintainable. To come up on 13.10.2025."

Today brief is being held and adjournment is being sought on behalf of the applicant. At their request adjourned to 20.10.2025.

Today learned counsel for the applicant is present and remains unable to assist as far as maintainability is concerned. Since no question of law arising out of the impugned order has been articulated before this court, therefore, this reference application is dismissed.

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