

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

ITRA No. 66 of 2026

Date	Order with Signature of Judge
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Fresh Case.

1. For orders on Office Objection No.34.
2. For orders on CMA No.608 of 2026.
3. For hearing of Main Case.

19.05.2026

Mr. Nadeem Iqbal, Advocate for the Applicant.

1-3] In view of the operative part of the impugned order which reads as follows:

“4. We have perused the record. We have observed that the appellant did not appear before the learned officer in many dates as well as this Tribunal in 2 dates of hearing. We find that the appellant despite given many opportunities did not produce various documentary evidences before the learned officer as required by him in respect of issue taken up in proceedings. We have observed though indolent and non-compliant conduct of the appellant is imminent before the learned officer. Such conduct does not deserve any leniency. On the other hand, the learned officer mentioned of many opportunities being provided to the appellant but not a single instance has been mentioned about proper service of any notice. Therefore, we have decided to accord one last opportunity to the appellant to present its point of view supported by documentary evidences. Therefore, in the interest of justice, we deem it appropriate to remand back the case to the learned officer holding lawful jurisdiction over the case for fresh proceedings as per law. The appellant is directed to produce all relevant documentary evidences alongwith explanations before the leaned officer with copy of this order, within fifteen days of the receipt of this order without fail. The learned officer is also directed to decide the matter at the earliest, preferably within thirty days of the receipt of requisite reply/evidences from appellant/taxpayer. In case of non-compliance, the learned officer will be justified to pass ex-parte order.

5. The appeal is disposed of in the manner as indicated above.”

Today, learned counsel when confronted, remained unable to articulate any question of law as stated and he sought time. No reason to abjure the question pleaded was demonstrated and no case was made out to perpetuate this matter in the docket any further. Since admittedly, no questions of law has been articulated before this court, therefore, the reference application is dismissed in *limine*.

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