

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

**Income Tax Reference Application No.51 of 2024**

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DATE	ORDER WITH SIGNATURE OF JUDGE
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Fresh case

1. For order on office objection
2. For order on CMA No.443/2024
3. For hearing of main case

**20.05.2026**

Mr. Muhammad Bilal Bhatti, Advocate for the applicant

Per learned counsel paragraph-5 of the impugned order catalogues the evidence and rests its conclusion thereupon and no *de novo* appreciation of evidence is merited in reference jurisdiction. He states that the entire case of the applicant is based on appreciation of evidence. Since the learned Tribunal is the last fact finding forum in the statutory hierarchy, no case has been made out for *de novo* consideration thereon. The findings have not been distinguished or displaced by the learned counsel nor has it been argued that the conclusion could not be rested thereupon. Since no question of law has been articulated by the learned counsel meriting interference in reference jurisdiction before us, therefore, this 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 Sindh Revenue Board, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Asif