

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 50 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.

20.05.2026

Mr. Hamza Waheed, advocate for the applicant.
Mr. Faheem Raza Khuhro, advocate for the respondent.

On 29.04.2026, following order was passed:

“29.04.2026

Mr. Hamza Waheed, advocate alongwith Mr. Sami ur Remhan, advocate for the applicant.

1. Exemption granted subject to all just exceptions.
2. Learned counsel proposes following question for determination:
 1. Whether the learned Appellate Tribunal was justified to decide a question that was not before it in appeal, neither raised nor argued by either the applicant or the respondent?
 2. Whether the learned Appellate Tribunal erred in reversing the appellate order passed by the Commissioner (Appeals) that had strictly applied the binding judgment of this Court reported as Wazir Ali Industries Ltd. v. ATIR (2012 PTD 405) to the case of applicant?
 3. Whether the learned Appellate Tribunal has incorrectly applied section 156 of the Ordinance to the gifts, equipment and foreign sponsorships provided by the applicant to doctors for providing better quality services to patients?

Notwithstanding the foregoing, learned counsel states that the Commissioner Inland Revenue (Appeals) had remanded the matter and the order had been assailed since power of remand is not available with the said forum. Learned counsel state that correct course of action of the Appellate Tribunal ought to have been apart the impugned order and directed the Commissioner (Appeals) to decide the matter on merit, however, the same has not been done and the matter was decided on extraneous consideration.

Admit reference application, issue notice to the respondents through first two modes as well as courier. Learned counsel to place tracking report of courier on record. To come up on 13.05.2026.”

In view of judgment reported as 2026 SCMR 69, it is jointly stated that the impugned order be set aside and the matter be remanded to the learned Commissioner-IR (Appeals) for decision in accordance with law. 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

Khuhro/PS