

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITA 771 of 1999

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

For orders as to non-prosecution

25.05.2026

Mr. Sajjad Ali Solangi advocate files vakalatnama on behalf of applicant which is taken on record.

The impugned order reads as follows:

“The sole objection pressed in this appeal is to the charging of additional tax at the rate of 24% of the demand in default, instead of 15%. The learned CIT(A) confirmed the charging of additional tax at 24% for the reason that the rate of additional tax was enhanced by Finance Act, 1996 and defaulting date falls during the period relevant to the assessment year 1997-97. The learned counsel for the appellant has contended that the law as prevailing in the assessment year is to be applied. We are persuaded to agree with the submission of learned counsel for the appellant. It is held that the additional tax is to be levied in accordance with the law as prevailing in the assessment year and not in accordance with subsequent amendment until and unless it is with retrospective effect. The assessing officer is, therefore, directed to calculate the additional tax at the rate of 15% in accordance with the law as prevailing in the assessment year 1995-96. The appeal is allowed as above”

Learned counsel remains unable to distinguish or displace the findings nor is he able to argue that the conclusion could not be rested on the rationale pleaded. This matter has remained pending since 27 years and notwithstanding the foregoing learned counsel is unable to articulate any question of law arising herefrom. In view hereof, this Income Tax Appeal 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