

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 242 of 2011

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

12.08.2026

Ms. Dil Khurram Shaheen, advocate for the applicant.

Following questions had been proposed:

1. Whether on the facts and in the circumstances of Appeal was justified in accepting the evidence provided by the Respondent Under Section 128 (5) Income Tax Ordinance 2001, which was not provided earlier to the commissioner Inland Revenue.
2. Whether on the facts and in the circumstances of the case, the CIR Appeal was justified to invoke section 128 (5) Income Tax Ordinance 2001.

Learned counsel states that notwithstanding the foregoing, impugned judgment is a three page order, devoid of any independent deliberation and discussion and merely upheld the order under appeal in the mechanical and perfunctory manner.

Learned counsel states that it would be in the interest of justice for the impugned order be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh 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