

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 21 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection 11.
- 2. For hearing of main case.

17.08.2026

Mr. Mansoor Shaikh, advocate for the applicant.
Mr. Irfan Mir Halepota, advocate for the respondent.

Following order was passed on 14.04.2026:

“14.04.2026

Mr. Mansoor Shaikh, Advocate for the Applicant.

- 1. Deferred.
- 2. Exemption granted subject to all just exceptions.
- 3. Learned counsel proposes following question for determination:

1. Whether on the facts and circumstances of the case the learned Commissioner (Appeal-VI) Inland Revenue, RTO-1, Karachi, was justified to pass two separate independent orders in one single appeal filed by the appellant under section 127 of the Income Tax Ordinance, 2001 against the single impugned assessment order dated 26-10-2022 passed by the learned Assistant/Deputy Commissioner Inland Revenue, Unit-1, Range-A, Zone-II, RTO-1, Karachi under section 122(1) of Income Tax Ordinance, 2001?

Admit reference application, issue notice to the respondent through first two modes as well as courier. Learned counsel to place tracking report of courier on record. To come up on 28-04-2026, when the concerned Officer shall be present in Court to assist.”

Learned counsel for the respondent states that it may be just and proper to set-aside the impugned judgment and remand the matter back for de novo adjudication to Commissioner Appeals. 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