

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 174 of 2011

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

18.08.2026

Mr. Ghazi Khan Khalil, advocate for the applicant.

This reference is pending since 2011. While several questions were proposed, it is the case of the applicant that the impugned judgment has not recorded any findings or facts and/or law with respect to the lis there before. It is also submitted that the proceedings were conducted without even notices being issued to the relevant Commissioner under section 128(1) of the ITO, 2001. It is further demonstrated that the Tribunal has rested its conclusion on conjectures and surmise devoid of any objective nexus with the facts, evidence or law pertinent hereto.

Learned counsel demonstrates that service has also been re-effected through courier and the relevant courier receipt is placed on record.

Learned counsel states that in view of the aforementioned, the impugned judgment is perfunctory in nature and could not be sustained especially since the Appellate Tribunal being the last fact finding forum in the statutory hierarchy. Learned counsel seeks that the impugned judgment 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