

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 49 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.27.
2. For orders on CMA No.430/2024.
3. For orders on CMA No.431/2024.
4. For hearing of main case.

**05.05.2026**

Mr. Muhammad Aleem, advocate for the applicant.

Matter is pending since 2024 without any progress. Diary demonstrates that since inception applicant has made no effort to have the matter listed or heard. Today learned counsel is confronted as to the question of law. Since questions pleaded are *prima facie* argumentative in nature and / or seek to re-agitate the question of evidence, he remains unable to assist. Perusal of the para 11 of impugned order which reads as follows:

“11. We have heard the learned representatives from both the sides and carefully examined the facts available in the record of the case. We find no force in the arguments of the learned AR, in the presence of invoices created by the manufacturers/assemblers of the said vehicles, delivery of the cars had been obtained by the appellant, and later on in his admission that the cars were, thereafter, sold to two gentleman as stated above. One out of the two gentleman was/is running his own motor showroom and he and the other gentleman could have booked their cars in their own names. There seems to be no compelling need arising in these cases which could justify booking of the cars in the name of the appellant. The plea of the appellant that he received only the commission income in these transactions, which he could otherwise earn without using his name and without having any personal stake in the transactions, seems quite ridiculous. This is a patently justifiable case made out against the appellant, with raw, concrete, tangible, accurate and definite information metaphorically and categorically akin to watching 'sun in a clear blue sky' on a certain shiny day. The appellant and his AR had miserably and poorly failed in making out his case. We, therefore, are not inclined at all to interfere the orders passed by the two authorities below, and we hereby affix our stamp of approval and confirm both the impugned as well as the original order.”

The findings appear to be rested on appreciation of evidence and the same have not been distinguished or displaced. It was also not the case that the conclusion could not be rested there upon. Since no question of law has been articulated, therefore, the reference application 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