

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 337 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.2.
2. For orders on CMA No.449/2023.
3. For hearing of main case.

18.05.2026

Mr. Najeebullah, advocate for the applicant.

The matter is pending since 2023 without any progress and remains listed or orders since inception. Diary demonstrates that at no point of time, during preceding three years has applicant ever endeavor to have the matter listed or heard.

The sole issue assisted by the applicant before the court is whether the applicant was entitled to the benefit to the reduced rate of tax per section 153 of the Ordinance. The said issue has prima facie not been taken in grounds of the appeal filed before the Appellate Tribunal. Learned Appellate Tribunal appear to have rendered findings on appreciation of recorded evidence of which no denovo appreciation is merited in reference jurisdiction. The findings have not been displaced or distinguished by the learned counsel nor has been demonstrated that the conclusion could not be rested thereupon. Since no question of law has been articulated, therefore, 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