

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

ITRA 11 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections.
2. For hearing of CMA No.161/2026.
3. For hearing of CMA No.162/2026.
4. For hearing of main case.

**19.05.2026**

Mr. Muhammad Asad Ashfaq Tola, advocate and Mr. Muhammad Amayed Ashfaq Tola, advocate for the applicant.

Mr. Mukesh Kumar Khatri, advocate files Vakalatnama on behalf of respondent, same is taken on record.

Following questions had been proposed for determination:

- (a) Whether, in the facts and circumstances of the case, the Learned Tribunal erred in disallowing equipment repairs, maintenance, and operating expenses despite the finding that the underlying proceedings were without jurisdiction and outside the confines of Section 122(5A) of the ITO?
- (b) Whether the Learned Tribunal erred in failing to give cogent reasons for disallowance of expenses for equipment repairs, maintenance and operating costs?"

Learned counsel refers to paragraph 27 of the impugned order which reads as follows:

“Equipment repairs, maintenance and operating expenses

27 The Appellant has failed to convince us that these expenses must not be disallowed. He has also failed to submit copy of the detailed reply that he has referred to in his arguments In absence of convincing arguments and documentation, we are of the view that the Respondents have correctly disallowed such expense.”

Learned counsel states that the said issue is devoid of any due discussion and / or deliberation. He seeks that to such extent the impugned order may be set aside and the questions be remanded to the Appellate Tribunal for adjudication afresh in accordance with law. Learned counsel for the respondent articulates no cavil to the aforesaid and states that the reference application may be disposed of in the aforesaid terms. 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