

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 194 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.1 & 4.
2. For hearing of CMA No.1674/2024.
3. For hearing of main case.

19.05.2026

Barrister Syed Ahsan Ali Shah, advocate for the applicant.

Mr. Makhdoom Hussam ul Haq, advocate files Vakalatnama on behalf of respondent, same is taken on record.

The questions proposed for determination is whether the learned Commissioner Appeals has the power to remand the case. Learned counsel placed reliance on judgment of honourable Supreme Court reported as 2026 SCMR 69 to state the contrary. The same has not even been attempted to be distinguished or displaced by the learned counsel for the respondent.

It is stated that the said judgment is squarely binding upon this Bench, therefore, in mutatis mutandis application, thereof, the questions be answered in favour of applicant department and against the respondent. 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