

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 231 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.12
- 2. For hearing of CMA No.1410/2025
- 3. For hearing of main case

28.09.2026

Mr. Shams Mohiuddin Ansari, advocate for the applicant
Barrister S. Ahsan Ali Shah, advocate for respondent

Learned counsel for the applicant states that the present reference arises from an order of the Commissioner Appeals and pertains to the period in which such references could be filed directly before the High Court. He states that the facts have been improperly appreciated by the said forum and the due discussion and deliberation merited in such matters is absent from the impugned order. He states that not only does the impugned order suffers from the legal infirmity cited supra but the remedy of appeal before the learned Tribunal has also been taken away in the present facts and circumstances. He states that it may be just and proper to set aside the impugned order and matter may be remanded back to the adjudicating officer for *denovo* determination in accordance with law expeditiously, preferably within 60 days hereof. Learned counsel for respondent articulates no cavil to the record. 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