

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 161 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection Nos.26 & 27
- 2. For orders on CMA No.203/2021
- 3. For hearing of main case

29.09.2026

Mr. Ovais Ali Shah, advocate for the applicant
Mr. Ameer Nausherwan Adil, advocate for respondent

While numerous questions of law have been proposed, learned counsel for the applicant states that the impugned order comprises of 28 paragraphs of the reproduction leading to an unmerited paragraph 29 demonstrating an undeliberated conclusion. Learned counsel states that the impugned order is perfunctory in nature and not befitting the last fact-finding forum of the statutory hierarchy. Learned counsel for the applicant seeks that the impugned order be set-aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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

Amjad