

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 514 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.10.
- 2. For hearing of main case.

12.10.2026

Mr. Faishal Rasheed Ghouri, advocate and Mr. Asif Ali, advocate, advocate for the applicant.
Mr. Faheem Raza Khuhro, advocate for the respondent.

Learned counsel for the applicant states that while numerous questions have been proposed, they are predominantly factual in nature as reference arose from the order of the learned Commissioner (Appeals). Learned counsel states that there was a period of time when such references were entertained, however, the law since has been amended. Learned counsel states that it may be just and proper for the impugned order to be set aside and the matter be remanded back to the learned Commissioner (Appeals) for adjudication afresh in accordance with law as the said factual aspects are to be deliberated and determined by the said forum in the statutory appellate hierarchy. Learned counsel further states that in doing so, the respective parties would not be deprived of a subsequent forum, being the Appellate Tribunal. Under such circumstances he seeks that the order be set aside and the matter be remanded in the manner sought. Learned counsel for the 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