

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 601 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.4831/2024.
- 2. For hearing of main case.

12.10.2026

Mr. Ameer Nausherwan Adil, advocate for the applicant.
Mr. Abdul Rahim Lakhani, advocate and Mr. Atta Muhammad Qureshi, advocate for the respondent.

Per learned counsel the impugned judgment is contrary to the edict of the Supreme Court reported 2021 SCMR 1325. Even otherwise he states that the impugned order has been rendered in a perfunctory manner and devoid of any independent reasoning and / or deliberation and cannot be said to be a speaking order. Learned counsel states that the same is not befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel for the applicant states that in view hereof, it may be just and proper for the impugned order to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Learned counsel for the respondent articulates no cavil in such regard and states that till such decision no further coercive action be taken against the respondent arising here from. 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