

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 314 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE
	1. For orders on office objection Nos. 3 & 4. 2. For orders on CMA No. 401/17. 3. For hearing of main case.

16.10.2026

Mr. Ovais Ali Shah, advocate for the applicant.
M/s. Mukesh Kumar Khatri and Muhammad Aqeel Qureshi,
advocates for the respondent.

It is demonstrated that the impugned order comprises of two parts. The first is predicated on relying upon an earlier Tribunal judgment cited in paragraph-50 of the impugned order. It is demonstrated that the reference pertaining to the said ITA has already been determined vide Order dated 06.10.2026 and the judgment has been set-aside and matter has been remanded for adjudication afresh.

Insofar as second phase is concerned, learned counsel states that the impugned order is bereft of any discussion, deliberation and / or reasoning and cannot be construed as a speaking order. In view of the foregoing, Learned counsel seeks that the impugned judgment may be set-aside and matter be remanded back to the Tribunal for adjudication afresh in accordance with the law, however, pending aforementioned, no coercive action be taken against the applicant arising here from. 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