

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 375 of 2022
ITRA 376 of 2022
ITRA 377 of 2022
ITRA 378 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For hearing of main case.

19.10.2026

Barrister Syed Ahsan Ali Shah, advocate for the respondent.

Following question of law had been proposed for determination:

Whether the decision of honourable Appellate Tribunal Inland Revenue of not treating excess unexplained bank credit as “definite information” of concealed income is squarely against of clearly verdict of honourable Supreme Court of Pakistan in case law reported as 2021 PTD Supreme Court in Civil Petition No.2732-L of 2016 decided on 07.01.2021 in the case of Commissioner Inland Revenue Multan v. Sh. Muhammad Amin Arshad.

Learned counsel states that the impugned judgment prima facie rests on reproduction leading to an unqualified conclusion. Learned counsel states that the same is not befitting the last fact finding forum in the statutory hierarchy. Learned counsel states that the settled law clearly had been disregarded by the Appellate Tribunal and places copy of judgment reported as 2021 SCMR 437 on record. Learned counsel states that the impugned judgment also offends recent judgment of the Supreme Court dated 27.02.2025 in Civil Petition 862 of 2024. Copy of judgment reported as 2025 SCMR 716 is also placed on record. Learned counsel states that under such circumstances, it would be just and proper for the impugned judgment to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Plea is well reasoned. 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. Office is instructed to place copy hereof in the connected files.

Judge

Judge