

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
ITRA No.145 of 2010

Date	Order with Signature of Judge
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Hearing of Case

For hearing of Main Case

20.10.2026

Mr. Ghulam Muhammad Dars, Advocate for the Applicant

Learned counsel states that the respondent has been continuously avoiding adjudication, therefore, pursuant to order for substituted service, the same has been effected through publication.

While numerous questions have been proposed, learned counsel states that the impugned judgment is entirely perfunctory in nature as it comprises entirely reproduction leading to an unqualified conclusion whereby the impugned judgment has merely been upheld. Learned counsel demonstrates that there is no discussion, deliberation upon the lis and the learned Tribunal appears to have done its duty being the last fact finding forum in the statutory hierarchy. Under such circumstances learned counsel states that the impugned order be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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 PS