ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

ITRA No. 108 of 2015
ITRA No. 109 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on CMA No. 189 of 2015.
2. For hearing of main case.

02-11-2026

Mr. Anwar Kashif Mumtaz, advocate for the applicant.
Mr. Imtiaz Ali Solangi, advocate for the respondent.

By order dated 31.10.2016, following question was proposed for determination:

> "Whether on the facts and in the circumstances of the case, the learned Tribunal has justified to uphold the disallowance of Provisions of Doubtful Debts when the same were confroming with the provisions of section 23(1)(x) of the repealed Income Tax Ordinance, 1979?"

Learned counsel for the applicant submits that the Appellate Tribunal has decided the issue against the applicant without recording any reason in a cursory manner, similar issue has been decided by this Court in ITA No. 2019/2008 (Commissioner (Legal Division), LTU, Karachi v. Security Lease Corporation Limited, Karachi).

Learned counsel for the applicant seeks that in view of the foregoing, it may be just and proper to set aside the impugned portion of the order dealing with the aforesaid question and to the extent the matters be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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. Office is instructed to place a copy hereof to the connected file.

Judge

Judge

SADAM