ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 161 of 2026
ITRA 162 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.

03.11.2026

Mr. Hamza Waheed, advocate and Mr. Sami ur Rehman, advocate for the applicant.
Mr. Ameer Nausherwan Adil, advocate for the respondent.

Per learned counsel for the applicant, while numerous questions of law have been proposed, it is apparent that the impugned judgment is inconsistent with earlier Division Bench judgment of the Appellate Tribunal and adverts to judgment passed in ITA 823/KB/2012. Learned counsel states that under such circumstances, later in time judgment, being impugned judgment, could not be sustained as neither binding precedent has been followed nor distinguished. Under such circumstances, he seeks that the impugned judgment be set aside and remand the matter to the Appellate 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 copy hereof in the connected file.

Judge

Judge

Khuhro/PS