

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 24 of 2020

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

For hearing of main case

**31.08.2026**

Mr. Shahid Ali Qureshi, advocate for the applicant

Learned counsel proposes following questions of law for determination :

"Whether on the facts and circumstances of the case, learned ATIR was justified to dismiss Departmental Appeal and uphold the CIR(A)'s Order, when CIR(A) has no power to remand back the Assessment Order u/s. 129(1)(a) of the Income Tax Ordinance, 2001?

Learned counsel states that the said question is squarely covered in favour of the applicant department by virtue of judgment in the case of Seven Stars reported as 2026 SCMR 69. Learned counsel states that the aforementioned judgment is squarely binding upon this court, therefore, in *mutatis mutandis* application thereof this question be answered in favour of the applicant department and against the respondent. 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