ORDER SHEET
# IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 263 of 2024

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

1. For orders on office objections No.1, 25 & 27
2. For hearing of CMA No.2047/2024
3. For hearing of main case

**01.09.2026**

Mr. Taimoor Ahmed Qureshi, advocate for the applicant
Mr. Ghulam Asghar Pathan, advocate for respondent

Following questions of law had been proposed for determination

i. Whether in the facts and circumstances of the case, the learned CIR-Appeals was justified to uphold the addition made u/s 111 whereas invocation of section 111 was beyond the scope of Section 122(5A)?

ii. Whether the learned CIR-A was justified in not giving his findings on the factual plane despite appellant's ground that the O-n-O was against the facts of the case?

Learned counsel states that insofar as question No.i is concerned, learned Commissioner Appeals ought to have considered the import of Supreme Court *in the case of Commissioner Inland Revenue, Lahore vs. Millat Tractors* reported as 2024 SCMR 700. Insofar question No.ii is concerned he states that it was imperative of findings to have the ground of factual plane considered being the fact-finding forum in the statutory hierarchy. In view hereof he seeks that the impugned judgment be set aside and the matter be remanded back to the learned Commissioner Appeals for adjudication afresh in accordance with law. Learned counsel for 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.

Judge

Judge

Amjad