

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 243 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.3
- 2. For hearing of CMA No.207/2022
- 3. For hearing of main case

02.09.2026

Ms. Nazia Hanjrah, advocate for the applicant
Mr. Fareed Ahmed Dayo, advocate for respondent

Following questions of law had been proposed for determination :

Whether the Department's disallowance of IBNR as an expense and its addition to the income of the Applicant is against the law?"

Learned counsel for the applicant states that the said question has been decided in favour of the applicant vide judgment reported as 2017 PTD 851. Learned counsel for respondent graciously adds that the cited judgment has been upheld by the Supreme Court vide order dated 14.09.2022 passed in Civil Appeal No.941 of 2017. In *mutatis mutandis* application of the binding authority cited supra, it is sought that the said question be answered in favour of the applicant 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