

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 216 of 2024

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

- 1. For orders on office objections No.26 & 29
- 2. For hearing of CMA No.1722/2024
- 3. For hearing of CMA No.1724/2024
- 4. For hearing of main case

04.09.2026

Mr. Ovais Ali Shah, advocate for the applicant
Mr. Mukesh Kumar Khatri, advocate for respondent

While numerous questions of law are proposed, learned counsel for the applicant demonstrates from the record (inter alia pages 49, 57 and 59 of the court file) that the due discussion / deliberation merited by the last fact-finding forum in the statutory hierarchy is clearly lacking from the impugned order. Learned counsel states that while the impugned order is reproduces four pages of submission on behalf of the applicant, however, the referenced pages demonstrate that the same have not even been considered in the two line findings contained in the impugned order. Learned counsel states that the impugned order is non-speaking in nature, hence, ought to be set aside and the matter be remanded back to the learned Commissioner (Appeals) for adjudication afresh in accordance with law, expeditiously preferably within 30 days. It is also sought that pending the foregoing no further coercive action be taken against the applicant arising here-from. 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