ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 63 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection
2. For hearing of main case

08.09.2026

Mr. Asad Aftab Solangi, advocate for the applicant
Mr. Muhammad Umer Akhund, advocate for respondent

Following question of law was proposed for determination :

Whether on the facts and in the circumstances of the case, the learned Appellate Tribunal erred in law by holding that the provisions of section 221 of the Income Tax Ordinance, 2001 cannot be invoked to rectify a deemed assessment order under section 120, thereby failing to appreciate that a deemed assessment is an order passed by the Commissioner for all legal purpose?

Learned counsel states that the said question is covered in favour of the applicant department by virtue of judgment dated 08.04.2025 passed by the honourable Supreme Court in Civil Appeal No.2026/2022 especially paragraph 19 thereof. Upon being queried, learned counsel for respondent does not dispute the aforesaid. In view hereof, the question is answered in favour of the applicant department. Reference application stands disposed of.

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