ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 165 of 2011

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on CMA No.207/2011
2. For hearing of main case

04.11.2026

Mr. Ameer Nausherwan Adil, advocate for the applicant
Mr. Usman Alam, advocate for respondent

It is jointly stated that identical matters have been disposed of vide order dated 13.01.2026 passed in ITRA 329 of 2025, which reads as follows:

> "Per learned counsel thirteen questions have been proposed herein, however, the primary issue is that the impugned order is not a speaking order as it is devoid of any independent discussion or deliberation. Learned counsel further states that the impugned judgment is inconsistent to the earlier judgments of the learned Tribunal being ITA Nos. 310/KB/2012, 132/KB/2012, 665/KB/2012, 310/KB/2012, 893/KB/2011, 664/KB/2015, 454/KB/2016 to 458/KB/2016, 233/KB/2016 to 234/KB/2016.
>
> Pursuant thereto it is jointly sought that the impugned judgments be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh expeditiously, by a larger bench thereof. 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. Office is instructed to place copy of this order in connected matter"

Learned counsel jointly seek that this reference be disposed of for the same reasons and upon the same terms. 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