ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 57 of 2025
Spl. STRA 15 of 2025
ITRAs 58, 59, 60 & 61 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection
2. For hearing of CMA No.261/2025
3. For hearing of main case

05.11.2026

Mr. Muhammad Fahad Pirzada, advocate for the applicant
Mr. Muhammad Naeemul Haq, advocate for respondent

Insofar as ITRAs 57 to 61 of 2025 are concerned, the common question of law proposed is as follows:

> "Whether the Learned Tribunal erred in law in vacating the rectification order passed under section 221 of the Income Tax Ordinance, 2001, in respect of orders passed under section 170(4) of the Income Tax Ordinance, 2001, thereof, by holding that rectification is permissible only in respect of mistakes apparent from the record and does not extend to the formation of a new opinion?"

The question has already been determined by the honourable Supreme Court in the case of Chaudhry Steel Furnace reported as 2025 SCMR 1505, therefore, in mutatis mutandis application thereof the question is answered accordingly; against the applicant department and in favour of the respondent.

Insofar as Spl. STRA 15 of 2025, is concerned, learned counsel for the respondent points out that the impugned order has been rendered on appreciation of evidence and no case for denovo determination in such regard is made out in reference jurisdiction. He states that the question proposed are merely argumentative in nature and/or seek to reagitate evidence which is not merited in reference jurisdiction. He states that since no question of law arising out of the proceedings / impugned order have been pleaded, therefore, this reference application may be dismissed. Learned counsel for the applicant articulates no cavil to the record. Order accordingly.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar as required per section 133(8) of the Income Tax Ordinance, 2001 and section 47 subsection 5 of Sales Tax Act, 1990 to the respective Tribunals. Office is instructed to place copy of this order in connected matters.

Judge

Judge

Amjad