ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

C.P. No. D – 4068 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of Misc. No. 15855 of 2026.
2. For hearing of main case.

03-07-2026

Mr. Noman Saleh, Advocate for the Petitioner.
Mr. Irfan Mir Halepoto, Advocate for Inland Revenue.
Ms. Mehreen Ibrahim, D.A.G.

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Aggrieved by orders dated 26.11.2025 and 12.02.2026 passed respectively by the Commissioner-IR, Zone VI, CTO, Karachi, and then by the Chief Commissioner-IR in revision, declining exemption certificate to the petitioner under section 159(1) read with section 236K of the Income Tax Ordinance, 2001 [Ordinance] for tax year 2026, the petitioner has preferred an appeal to the Appellate Tribunal Inland Revenue [Tribunal] Commissioner (Appeal) along with a stay application. The grievance of the petitioner is that the Tribunal has neither taken up the stay application nor the appeal, and in the meantime the petitioner is exposed to deduction of tax on transactions otherwise exempt.

Apparently, the petitioner's appeal has been pending before the Tribunal since February 2026, whereas section 132(1) of the Ordinance requires the Tribunal to decide an appeal within 90 days. Therefore, we are inclined to allow this petition in the following terms. The Tribunal shall provide a hearing to the petitioner and decide its appeal in accordance with law within 30 days. Till then, the impugned orders dated 26.11.2025 and 12.02.2026 passed respectively by the Commissioner-IR, Zone VI, CTO, Karachi, and the Chief Commissioner-IR in revision, shall remain suspended.

JUDGE

JUDGE

*PS/SADAM