

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application Nos. 80 & 81 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No. 489/2025.
2. For orders on office objection No. 01
3. For hearing of main case
4. For hearing of CMA No. 491/2025

05.10.2026

Mr. Kafeel Ahmed Abbasi, Addl. A.G. Sindh.
Mr. Asad Aftab Solangi, advocate for Respondents.

Question before the Court is *whether the final judgment of the learned Tribunal could be overturned vide mere recourse to a rectification application*. Learned counsel for the applicant submits that the same is impermissible inter alia in view of the recent judgment of the Hon'ble Supreme Court in the case of Chaudhry Steel Furnace reported as **2025 SCMR 1505**. Learned states that the said judgment is squarely binding upon this Court, therefore, in mutatis mutandis application thereof requesting the answer in favour of the applicant and against the respondent. Learned counsel for the respondent articulates no cavil to the record. Order accordingly. Office is instructed to place copy of this order in the connected file.

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

Sajid