ORDER SHEET

HIGH COURT OF SINDH AT KARACHI

ITA No. 831 of 2000

Date | Order with signature of Judge

For Hearing of Case.

10.04.2017.

None present for the parties.

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This is an appeal under Section 136 of the Income Tax Ordinance 1979 (now repealed) filed by the Commissioner of Income Tax, Companies-II, Karachi. The question of law raised in this application reads as under:

> *"Whether on the facts and in the circumstances of the case, the learned ITAT was justified to reject the departmental appeal and to confirm the decision of the learned CIT(Appeals) to accept the declared trading results when the same were not acceptable in view of Section 32 of the Income Tax Ordinance?".*

Perusal of the record reveals that similar question was raised in ITR No.94 of 2003 and ITC No.141 of 2003 and this Court vide orders dated 21.03.2003 and 14.05.2003 respectively has already decided the matters. We are of the view that since similar question has been answered by this Court, we therefore dispose of the instant appeal in the same terms as contained in the above referred orders.

JUDGE

JUDGE

Gulzar/PA